

GOVERNMENT OF WEST BENGAL

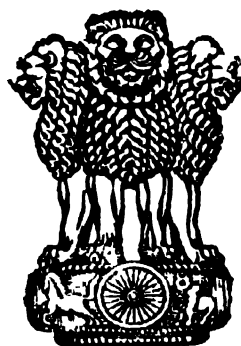
# APPROPRIATION ACCOUNTS

1954-55

AND

# THE AUDIT REPORT

1956

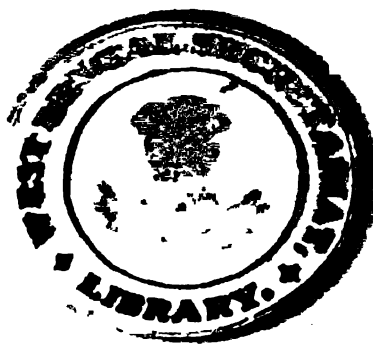


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## TABLE OF CONTENTS.

	Reference to	
	Paragraph.	Page.
<b>PART I.—THE AUDIT REPORT.</b>		
<b>CHAPTER I.—Introductory . . . . .</b>	1	1—2
<b>CHAPTER II.—General Review of the Results of Audit—</b>		
Original Grants and Appropriations . . . . .	2	2
Supplementary Grants and Appropriations during the year . . . . .	3	2
General Results of Appropriation Audit . . . . .	4	2
Savings on voted grants . . . . .	5	3—4
Savings on charged appropriations . . . . .	6	4—5
Savings or excesses on the voted grants and charged appropriations (separately and combined) as compared with previous years . . . . .	7	5
Excesses over voted grants . . . . .	8	6
Excesses over charged appropriations . . . . .	9	6—7
Excesses over voted grants and charged appropriations as compared with previous years . . . . .	10	7
Control over expenditure . . . . .	11	7—12
General comments on the accuracy of budgeting and control over expenditure . . . . .	12	12
Verification of Departmental Accounts . . . . .	13	12—13
Delay in submission and non-submission of materials for the Appropriation Accounts . . . . .	14	13—14
<b>CHAPTER III.—Financial Irregularities, etc.—</b>		
Preliminary Remarks . . . . .	15	15
Irrigation and Waterways Department . . . . .	16	15
Home (Defence) Department . . . . .	17	16
Home (Transport) Department . . . . .	18—22	16—17
Education Department . . . . .	23	18
Medical Department . . . . .	24—26	18—19
Agriculture Department . . . . .	27	19
Co-operation Department . . . . .	28	20
Works and Buildings Department . . . . .	29	20—21
Local Self-Government Department . . . . .	30	21

TABLE OF CONTENTS—*concl'd.*

	Reference to	
	Paragraph.	Page.
<b>CHAPTER III.—Financial Irregularities, etc.—<i>concl'd.</i></b>		
Relief and Rehabilitation Department . . . . .	31	22—23
Department of Rationing . . . . .	32	23
Development Department . . . . .	33	23—24
Summary of other cases of Loss, Irregularity, etc. . . . .	34	24—25
<b>CHAPTER IV.—Other Topics of Interest—</b>		
First Five Year Plan . . . . .	35	25—28
Expenditure on Relief and Rehabilitation . . . . .	36	28
Secret Service Expenditure . . . . .	37	29
Outstanding Objections . . . . .	38	29
Local Audit and Inspections . . . . .	39	29—32
Disposal of Inspection Reports . . . . .	40	33
Audit of Grants-in-aid . . . . .	41	33—37
Delay in the submission of accounts and returns to the Audit Office	42	37
Wanting <i>Pro forma</i> Accounts and Store Accounts . . . . .	43	38—39
Debt position of Government . . . . .	44	39—40
Division of Assets and Liabilities of Undivided Bengal between East and West Bengal . . . . .	45	40
Investments . . . . .	46	40—42

## PART II.—APPROPRIATION ACCOUNTS.

Grand Summary of Appropriation Accounts . . . . .	44—48
Appropriation Accounts . . . . .	49—346
Appendix I.—Accounts of the West Bengal Financial Corporation	347—348
Index . . . . .	349



# PART I.

## AUDIT REPORT 1956.

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

### CHAPTER I.—INTRODUCTORY.

The original budget for 1954-55 provided for a total revenue expenditure of Rs. 53·31 crores. This provision was subsequently increased by supplementary grants (Rs. 3·56 crores) raising the total to Rs. 56·87 crores, as against a total provision of Rs. 50·14 crores in the preceding year. The increase of Rs. 6·73 crores was the net effect of increases under certain heads and decreases under others.

The following are the more important items accounting for the increases :—

- (i) Land Revenue (Rs. 1·18 crores)—Increased provision for the Revisional Settlement Operations in connection with the Estates Acquisition Scheme.
- (ii) Other Revenue Expenditure financed from Ordinary Revenues (Rs. 1·14 crores)—Increase mainly due to the (1) new scheme of Reconnaissance Survey of the Upper Catchment of the Teesta and other rivers originating from the hills of Darjeeling district and Sikkim and Bhutan including Hydrological Observations and collection of other data, (2) scheme for reclamation of Northern and Southern Salt Lake areas near Calcutta and (3) undertaking of several new schemes including a Major Irrigation Drainage Scheme, *viz.* "Sonarpur Part II and Bagjola-Ghuni-Jatragachi Drainage Scheme."
- (iii) Education (Rs. 1·68 crores)—The increase is due to larger provision for (1) new schemes, (2) primary education, (3) contingent charges in respect of National Cadet Corps and (4) scheme for relief of educated un-employment.
- (iv) Medical (Rs. ·53 crore)—Providing additional beds in a certain hospital, payment of grants to certain non-Government medical institutions and larger provision for certain development schemes.
- (v) Civil Works (Rs. ·85 crore)—The increase is mainly due to provision for construction of new buildings, (2) the maintenance of a larger number of buildings and roads and (3) larger provision for Development Schemes.
- (vi) Community Development Projects (Rs. ·51 crore)—The increase is due to provision (1) for purchase of equipments for the Community Development Projects and (2) for 22 additional blocks under the National Extension Service Programme.
- (vii) Pre-partition Payments (Rs. ·29 crore)—Larger provision for anticipated payment of pre-Partition dues of contractors.

In the Capital Section, the original budget provided for a total expenditure of Rs. 20·82 crores which was subsequently augmented to Rs. 21·95 crores by a supplementary grant of Rs. 1·13 crores. The sanctioned budget for the preceding year was Rs. 21·38 crores. The increase of Rs. ·57 crore is small and is mainly due to the building programme undertaken in accordance with the revised decision of the Government of India and larger provision on the scheme for colonisation of displaced persons.

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

2. *Original Grants and Appropriations.*—Forty three demands for grants aggregating Rs. 79,34,56,001, as against fortytwo in the previous year were placed before the Legislature which voted them without reduction. The increase of one in the number of demands for grants was the net effect of the presentation of two demands of “31—Miscellaneous Department—Fire Service” and “40—Miscellaneous—Contribution” and the discontinuance of one demand for “Interest Free Advances” which was hitherto being wrongly taken as met out of the Consolidated Fund.

This amount of Rs. 79,34,56,001 as well as a sum of Rs. 11,33,27,000 required to meet the expenditure charged on the Consolidated Fund of the State were included in the Schedule of the West Bengal Appropriation Act, 1954 (West Bengal Act IX of 1954) which was assented to by the Governor on the 30th March, 1954.

3. *Supplementary Grants and Appropriations during the year.*—During the year under Report, one Supplementary Appropriation Act—West Bengal Act VIII of 1955—was enacted under Article 205 of the Constitution of India to meet additional expenditure aggregating Rs. 8,84,42,401 which is about 9·7 per cent. of the original demands. The schedule to the Act assented to by the Governor on the 31st March, 1955 comprised 19 supplementary grants and 11 charged appropriations amounting to Rs. 5,77,28,101 and Rs. 3,07,14,300 respectively.

4. *General results of Appropriation Audit.*—The following statement compares the total grant and appropriation for the year under report with the total disbursements :—

Particulars.	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
1. Original schedule to the Appropriation Act—			
(a) Voted by the Legislature . . . . .	..	79,34,56,001	79,34,56,001
(b) Appropriation to meet expenditure charged on the Consolidated Fund of the State . . . . .	11,33,27,000	..	11,33,27,000
2. Supplementary schedules to the Appropriation Act—			
(a) Voted by the Legislature . . . . .	..	5,77,28,101	5,77,28,101
(b) Appropriation to meet expenditure charged on the Consolidated Fund of the State . . . . .	3,07,14,300	..	3,07,14,300
3. Net aggregate grant or appropriation . . . . .	14,40,41,300	85,11,84,102	99,52,25,402
4. Aggregate disbursements . . . . .	10,63,74,411	74,86,92,736	85,50,67,147
5. Less (—) or more (+) than granted . . . . .	—3,76,66,889	—10,24,91,366	—14,01,58,255
6. Percentage of 5 to 3 . . . . .	26·1	12	14·1

5. *Savings on voted grants.*—Savings occurred in 37 out of 43 voted grants. A list of the more important cases is given below :—

Number and Name of Grant.	Original Grant.	Supplementary Grant.	Final Grant.	Expenditure.	Savings.	Percentage of savings.
1	2	3	4	5	6	7
2. Land Revenue . . . . .	1,55,60	..	1,55,60	1,39,86	15,74	10.1
8. Other Taxes and Duties . . . . .	18,10	1,11	19,21	17,25	1,96	10.2
10. Irrigation . . . . .	5,38,91	..	5,38,91	3,41,73	1,97,18	36.7
15. Jails and Convict Settlements . . . . .	84,39	..	84,39	75,63	8,76	10.4
18. Scientific Departments . . . . .	1,32	..	1,32	67	65	49.2
20. Medical . . . . .	4,24,45	..	4,24,45	3,78,23	46,22	10.9
23. Agriculture—Fisheries	15,69	..	15,69	12,01	3,68	23.5
32. Miscellaneous Departments—Excluding Fire Services . . . . .	67,38	..	67,38	52,33	15,05	22.3
33. Civil Works . . . . .	6,05,40	..	6,05,40	4,36,94	1,68,46	27.8
40. Miscellaneous—Contributions . . . . .	1,12,50	..	1,12,50	97,53	14,97	13.3
41. Miscellaneous—Other Miscellaneous Expenditure . . . . .	2,13,80	96,07	3,09,87	2,27,35	82,52	26.6
43. Community Development Projects . . . . .	3,20,19	..	3,20,19	86,26	2,33,93	73.1
44. Extraordinary Charges . . . . .	4,81,74	26,60	5,08,34	2,92,01	2,16,33	42.6
45. Pre-partition Payments . . . . .	50,00	..	50,00	36,66	13,34	26.7
46. Multipurpose River Schemes . . . . .	11,37,89	..	11,37,89	8,89,51	2,48,38	21.8
47. Civil Works . . . . .	2,72,35	..	2,72,35	1,85,58	86,77	31.9

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

2. *Land Revenue.*—Mainly smaller expenditure on construction works.

8. *Other taxes and duties.*—Mainly liabilities carried forward due to non-preference of claims by the parties concerned and belated receipt of debit vouchers and Government sanction.

10. *Irrigation.* Smaller outlay on Mayurakshi Reservoir Project and less expenditure on certain Intensive Food Production Schemes than originally anticipated.

15. *Jails and Convict Settlements.*—Smaller expenditure mainly due to non-receipt of some requisitioned articles, fall in price of clothing and diet and less number of prisoners.

18. *Scientific Departments.*—Reduction of grants to certain societies due to non-fulfilment of the prescribed conditions.

20. *Medical.*—Explanation not received.

23. *Agriculture - Fisheries.*—Mainly smaller expenditure consequent on delay in receipt of Japanese Trawlers.

32. *Miscellaneous Departments—Excluding Fire Services.*—Delay in implementation of the Medical Benefit Scheme.

33. *Civil Works.*—Mainly smaller outlay on construction of buildings.

40. *Miscellaneous—Contributions.*—Reduction in the rate of dearness concessions to the employees of the Calcutta Corporation and withholding of certain payments for adjustment of overdrawals of previous years.

41. *Miscellaneous—Other Miscellaneous Expenditure.*—Mainly smaller expenditure on Kanchrapara Area Development Scheme than anticipated.

43. *Community Development Projects.*—Explanation not received.

44. *Extraordinary Charges.*—Explanation not received.

45. *Pre-partition Payments.*—Bills preferring claims received too late to be paid for.

46. *Multipurpose River Schemes.*—Mainly slower progress of work than anticipated.

47. *Civil Works.*—Mainly smaller expenditure on development of State Roads.

6. *Savings on charged appropriations.*—Savings also occurred in fifteen out of twentyone 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
11. Interest on Debt and Other obligations .	62,02	25,50	87,52	78,29	9,23	10.5
40. Miscellaneous—Contributions . . .	27,57	..	27,57	24,40	3,17	11.5
41. Miscellaneous—Other Miscellaneous Expenditure . . .	..	1,58	1,58	99	59	37.3
42. Miscellaneous—Expenditure on displaced persons .	16,31	..	16,31	5,33	10,98	67.3
43. Community Development Projects .	3,00	..	3,00	66	2,34	78
49. Capital Outlay on Schemes of Government Trading .	..	26	26	18	8	30.8
50. Public Debt . . .	8,35,29	2,76,82	11,12,11	7,65,87	3,46,24	31.1

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

11. *Interest on Debt and Other obligations.*—Explanation not received.

40. *Miscellaneous—Contributions.*—Less contribution consequent on smaller collection of Public Works cess and fines.

41. *Miscellaneous—Other Miscellaneous Expenditure.*—Mainly smaller payment of decretal amount consequent on disposal of lesser number of cases by the courts.

42. *Miscellaneous—Expenditure on displaced persons.*—Less repayment of loans with interest charges to the Union Government due to smaller collections from the displaced persons.

43. *Community Development Projects.*—Less interest charges mainly due to smaller amount of loan received from the Union Government and discontinuance of taking short-term loans from the Reserve Bank.

49. *Capital Outlay on Schemes of Government Trading.*—Court decrees fell short of anticipations.

50. *Public Debt.*—Explanation not received.

7. *Savings or excesses on voted grants and charged appropriations (separately and combined) as compared with previous years.*—The statement below compares the savings or excesses on grants and appropriations in the year under report with those in the preceding years :—

1	Final Appropriations and Grants.	Saving (—) Excess (+).	Percentage of savings or excesses.
2	3	4	
<i>Charged—</i>			
1950-51 . . . . .	1,45,95	+17,59,08	1,205.3
1951-52 . . . . .	14,41,73	+3,06,50	21.3
1952-53 . . . . .	3,14,06	+21,91	7
1953-54 . . . . .	18,44,85	+8,90,22	48.2
1954-55 . . . . .	14,40,41	—3,76,67	26.1
<i>Voted—</i>			
1950-51 . . . . .	59,26,97	—10,78,39	18.2
1951-52 . . . . .	68,59,65	—13,83,75	20.2
1952-53 . . . . .	74,02,00	—17,59,33	23.8
1953-54 . . . . .	78,43,17	—10,70,19	13.6
1954-55 . . . . .	85,11,84	—10,24,91	12
<i>Charged and Voted taken together—</i>			
1950-51 . . . . .	60,72,92	+6,80,69	11.2
1951-52 . . . . .	83,01,38	—10,77,25	13
1952-53 . . . . .	77,16,06	—17,37,42	22.5
1953-54 . . . . .	96,88,02	—1,79,97	1.85
1954-55 . . . . .	99,52,25	—14,01,58	14.1

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

Number and Name of Grant.	Original Grant.	Supplementary Grant.	Final Grant.	Expenditure.	Excess.	Percentage of excesses.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
4. Stamps . . . . .	7,08,000	67,000	7,75,000	7,75,440	440	.1
6. Registration . . . . .	18,93,000	..	18,93,000	19,16,532	23,532	1.2
17. Ports and Pilotage . . . . .	7,67,000	96,000	8,63,000	8,97,764	34,764	4
31. Miscellaneous Departments — Fire Services . . . . .	34,62,000	2,79,000	37,41,000	37,88,228	47,228	1.3
42. Miscellaneous — Expenditure on Displaced persons . . . . .	5,58,34,000	1,07,90,000	6,66,24,000	7,09,29,962	43,05,962	6.5
49. Capital Outlay on Schemes of State Trading . . . . .	(a)1	..	1	4,05,27,618	4,05,27,617	..

(a) Nominal grant of Re. 1.

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

4. *Stamps.*—Excess expenditure consequent on increased sale of smaller denomination stamps.

6. *Registration.*—Mainly entertainment of extra staff to cope with the rush of work towards the close of the year.

17. *Ports and Pilotage.*—Increased expenditure due to major repairs to pooled vessels and some arrear adjustments relating thereto.

31. *Miscellaneous Departments—Fire Services.*—Increased expenditure on departmental works.

42. *Miscellaneous—Expenditure on displaced persons.*—Mainly increased expenditure consequent on heavy influx of refugees and increased efforts on rehabilitation programme.

49. *Capital Outlay on Schemes of State Trading.*—The estimated net expenditure being a minus figure a nominal grant of Re. 1 was taken. The excess occurred mainly because of less credit due to non-lifting of the stock offered to the Government of India and non-adjustment of some credits being received too late.

9. *Excesses over charged appropriations.*—Charged appropriations were exceeded in the following cases which require regularisation :—

Number and Name of Appropriation.	Original Appropriation.	Supplementary appropriation.	Final Appropriation.	Expenditure.	Excesses.	Percentage of excess.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
5. Forest . . . . .	..	..	..	35	35	100
20. Medical . . . . .	60,000	12,700	72,700	83,190	10,490	14.4
44. Extraordinary Charges . . . . .	..	18,000	18,000	21,162	3,162	17.5
48. Road and Water Transport Schemes . . . . .	10,63,000	..	10,63,000	11,67,055	1,04,055	9.8

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

5. *Forest*.—Payment of decretal charges under orders of the High Court.

20. *Medical*.—Increased expenditure to meet court decrees in connection with compensation suits.

44. *Extraordinary Charges*.—Courts' decrees on various claims for compensation exceeded the anticipations.

48. *Road and Water Transport Schemes*.—Explanation not received.

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

Year.	Number		Amount.	
	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5
			Rs.	Rs.
1950-51 . . . . .	6	4	91,14,831	17,80,04,630
1951-52 . . . . .	3	4	2,88,364	3,17,15,326
1952-53 . . . . .	3	3	71,777	34,99,404
1953-54 . . . . .	5	6	3,38,51,572	9,07,00,174
1954-55 . . . . .	6	4	4,49,39,543	1,17,742

### CONTROL OVER EXPENDITURE.

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

*I.—Re-appropriations obtained unnecessarily or in excess of requirements.*

Serial No.	Page.	Number and Name of Grant.	Sub-head.	Amount of re-appropriation.	Saving.
1	2	3	4	5	6
				Rs.	Rs.
1.	50	2.—Land Revenue . . . . .	A-5	52,174	63,131
2.	73	10.—Irrigation . . . . .	D-5(2)	1,69,000	4,39,882
3.	73	Ditto . . . . .	D-9	4,63,200	1,10,097
4.	92	11.—Interest on Ordinary Debt . . . . .	D-2	2,72,720	1,67,694
5.	92	Ditto . . . . .	D-3	21,000	5,09,055
6.	97	13.—General Administration —General Administration . . . . .	F(1)2	97,940	1,14,301
7.	114	16.—Police . . . . .	G-5	26,530	29,253

*I.—Re-appropriations obtained unnecessarily or in excess of requirements—concl'd.*

Serial No.	Page Number	and Name of Grant.	Sub-head.	Amount of re-appropriation.	Saving.
1	2	3	4	5	6
				Rs.	Rs.
8.	126	19.—Charges on account of Education . . .	T(h)	15,72,000	2,78,965
9.	126	Ditto . . .	W-6	32,45,326	5,50,216
10.	135	20.—Medical . . .	J-4	73,000	4,50,057
11.	146	21.—Public Health . . .	B-2	3,10,000	2,92,509
12.	150	22.—Charges on account of Agriculture . . .	B-2	1,24,500	25,085
13.	152	Ditto . . .	I-1	64,914	92,083
14.	153	Ditto . . .	L(a)-5	2,00,000	2,00,000
15.	153	Ditto . . .	L(b)-5	7,91,937	5,42,570
16.	194	27.—Industries — Cottage Industries . . .	A-7	4,09,186	1,56,513
17.	215	32.—Miscellaneous Departments—excluding Fire Services . . .	L-5	8,71,626	2,45,640
18.	219	33.—Civil Works . . .	B	32,79,753	19,29,659
19.	219	Ditto . . .	E	2,26,198	99,848
20.	220	Ditto . . .	H	3,54,798	5,16,712
21.	220	Ditto . . .	J-8	20,000	1,15,594
22.	268	42.—Miscellaneous—Expenditure on Displaced Persons . . .	H	29,000	37,819
23.	278	44.—Extraordinary Charges . . .	A-1(a)(2)	48,200	1,13,142
24.	282	48.—Road and Water Transport Schemes . . .	I(2)(c)	15,500	47,953
25.	291	47.—Civil Works . . .	Ai(e)	89,459	1,44,096



*II.—Injudicious re-appropriations and surrenders causing excess  
over allotments.*

Serial No.	Page.	Number and Name of Grant.	Sub-head.	Amount of Reduction.	Excess.
1	2	3	4	5	6
				Rs.	Rs.
1.	50	2.—Land Revenue . . . .	A-6	42,033	77,382
2.	74	10.—Irrigation . . . .	E-1	4,79,720	1,67,694
3.	91	11.—Interest on ordinary Debt	A-1	8,00,500	1,47,347
4.	92	Ditto . . . .	D-1	2,31,000	1,67,108
5.	97	13.—General Administration —General Administration . . . .	F(1)3	88,957	1,36,640
6.	98	Ditto . . . .	F(2)2	74,775	94,282
7.	98	Ditto . . . .	F(2)3	54,330	64,809
8.	125	19.—Charges on account of Education . . . .	T(f)	90,79,007	10,25,616
9.	176	26.—Industries—Industries . . . .	I-6(i)	55,500	43,908
10.	220	33.—Civil Works . . . .	J-9	20,000	1,15,594
11.	244	34.—Famine . . . .	A-2(3)	16,23,773	1,40,767
12.	270	42.—Miscellaneous—Expendi- ture on Displaced Per- sons . . . .	N	74,06,000	13,87,577
13.	282	48.—Road and Water Trans- port Schemes . . . .	I(2)(e) (charged)	3,28,000	5,74,055
14.	282	Ditto . . . .	(Voted)	1,60,000	2,33,117

*III.—Cases of non-surrender of savings.*

Serial No.	Page.	Number and Name of Grant.	Sub-head.	Amount of Saving.
1	2	3	4	5
				Rs.
1.	72	10.—Irrigation . . . .	D-1	1,11,339
2.	98	13.—General Administration—General Ad- ministration . . . .	G(1)	1,83,446
3.	125	19.—Charges on account of Education . . . .	T(e)	1,40,902
4.	126	Ditto . . . .	T(h)	2,78,965
5.	126	Ditto . . . .	W-4	1,68,725
6.	134	20.—Medical . . . .	I	65,599
7.	151	22.—Charges on account of Agriculture . . . .	E(i)(b)-1	1,09,778

*III.—Cases of non-surrender of savings—concl'd.*

Serial No.	Page.	Number and Name of Grant.	Sub-head.	Amount of Saving.
1	2	3	4	5
				Rs.
8.	174	26.—Industries—Industries . . . . .	F-4	1,23,438
9.	179	Ditto . . . . .	L-1	2,56,860
10.	219	33.—Civil Works . . . . .	F	1,38,067
11.	263	41.—Miscellaneous—Other Miscellaneous Expenditure . . . . .	G-14	81,726
12.	263	Ditto . . . . .	G-17	1,80,000
13.	264	Ditto . . . . .	N(i)-1	4,28,405
14.	264	Ditto . . . . .	N(i)-4	2,98,921
15.	270	42.—Miscellaneous—Expenditure on Displaced Persons . . . . .	O	11,22,887
16.	276	43.—Community Development Projects . . . . .	R(1)	1,50,058
17.	280	44.—Extraordinary Charges . . . . .	A-1(h)	6,65,440
18.	283	48.—Road and Water Transport Schemes . . . . .	II(2)(e)	2,38,000
19.	283	Ditto . . . . .	A(1)1(b)	88,659
20.	291	47.—Civil Works . . . . .	A(i)(g)	28,83,580

*IV.—Cases of unremedied or uncovered excess.*

Serial No.	Page.	Number and Name of Grant.	Sub-head.	Amount of Excess.
1	2	3	4	5
				Rs.
1.	97	13.—General Administration—General Administration . . . . .	F(1)3	1,36,640
2.	97	Ditto . . . . .	F(1)4	57,308
3.	98	Ditto . . . . .	F(2)2	94,282
4.	98	Ditto . . . . .	F(2)3	64,809
5.	118	19.—Charges on account of Education . . . . .	D-5	2,56,138
6.	132	20.—Medical . . . . .	B-4	1,05,697
7.	132	Ditto . . . . .	B-5	2,44,530
8.	146	21.—Public Health . . . . .	G	2,18,473
9.	147	Ditto . . . . .	I-5	4,02,573

*IV.—Cases of unremedied or uncovered excess—concl'd.*

Serial No.	Page.	Number and Name of Grant.	Sub-head.	Amount of Excess.
1	2	3	4	5
				Rs.
10.	153	22.—Charges on account of Agriculture . . . . .	L(b)-4	2,35,476
11.	244	34.—Famine . . . . .	A(i)(a)	92,534
12.	263	41.—Miscellaneous—Other Expenditure . . . . .	G-16	3,06,963
13.	264	Ditto . . . . .	N(i)5	1,71,866
14.	264	Ditto . . . . .	N(ii)	5,42,125
15.	265	Ditto . . . . .	O(ii)	1,23,000
16.	267	42.—Miscellaneous—Expenditure on Displaced Persons . . . . .	C(ii)	4,20,618
17.	269	Ditto . . . . .	M-1	13,95,858
18.	283	48.—Road and Water Transport Schemes . . . . .	A(1)I(a)	16,96,747
19.	291	47.—Civil Works . . . . .	A(i)(b)	9,75,934
20.	291	Ditto . . . . .	A(i)(h)	1,40,694

*V.—Unnecessary or excessive supplementary grants.*

Serial No.	Page.	Number and Name of Grant.	Sub-head.	Amount of Supplementary Grant.	Amount of Saving.
1	2	3	4	5	6
				Rs.	Rs.
1.	92	11.—Interest on Ordinary Debt . . . . .	D-3	3,71,000	5,09,055
2.	153	22.—Charges on account of Agriculture . . . . .	L(a)2	1,60,000	93,074
3.	153	Ditto . . . . .	L(a)4	1,09,80,000	19,89,020
4.	250	38.—Charges on account of Stationery and Printing . . . . .	C	27,000	1,17,744
5.	250	Ditto . . . . .	E	32,000	32,639
6.	263	41.—Miscellaneous—Other Miscellaneous Expenditure . . . . .	G-12	31,21,000	15,39,957
7.	280	44.—Extraordinary Charges . . . . .	A-1(g)	26,60,000	1,66,36,527
8.	284	48.—Road and Water Transport Schemes . . . . .	A(2)	15,00,000	15,00,000
9.	284	Ditto . . . . .	B	2,12,100	2,12,100

## VI.—Defective Budgeting.

Serial No.	Page.	Number and Name of Grant.	Nature of defects.
1	2	3	4
1.	290	46.—Multipurpose Schemes.	River Absence of provision.

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

12. (a) *Voted*.—The original budget estimate for 1954-55 provided for a total sum of Rs. 79,34.56 lakhs against which the actuals amounted to Rs. 74,86.92 lakhs causing a saving of Rs. 4,47.64 lakhs *i.e.* 5.6 per cent. of the original grant. Supplementary grant aggregating Rs. 5,77.28 lakhs increased the saving to Rs. 10,24.92 lakhs which was 12 per cent. of the final grant.

The final saving was the result of savings aggregating Rs. 14,74.31 lakhs under thirty seven Grants and excesses of Rs. 4,49.39 under six Grants.

A sum of Rs. 11,52.15 lakhs was surrendered to the Finance Department by the various controlling authorities. This had the effect of converting the total saving into an excess of Rs. 1,27.23 lakhs (1.73 per cent. of the final modified grant) under ten heads (*vide* Grant Nos. 1, 5, 13, 15, 18, 21, 29, 32, 38 and 52) and further increased the excesses under three heads (*vide* Grant Nos. 31, 42 and 49).

(b) *Charged*.—Against the original appropriation of Rs. 11,33.27 lakhs the actuals amounted to Rs. 10,63.74 lakhs causing a saving of Rs. 69.53 lakhs or 6.1 per cent. of the original appropriation. Supplementary appropriation of Rs. 3,07.14 lakhs increased the saving to Rs. 3,76.67 lakhs which was 26.1 per cent. of the final appropriation.

The final saving was the result of savings aggregating Rs. 3,77.84 lakhs under fifteen heads and excesses of Rs. 1.17 lakhs under four heads. Out of the savings a sum of Rs. 3,79.47 lakhs was surrendered to the Finance Department. This had the effect of converting the total saving into an excess of Rs. 2.80 lakhs (0.26 per cent. of the final modified appropriation).

(c) *Both Voted and Charged*.—Out of 47 Grants and appropriations, 19 showed a variation of above 10 per cent., 8 between 5 and 10 per cent., 10 between 1 and 5 per cent. and 8 below 1 per cent. In two cases there was no variation. The reasons for the more important variations have been explained in paragraphs 5, 6, 7, 8 and 9 *ante*.

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

13. *Verification of Account figures with the Departmental Accounts*.—Accounts are compiled in the Accountant General's office on the basis of vouchers paid at the counter of that office and at treasuries.

The Departmental Accounts are kept by Drawing Officers on the basis of office copies of bills and the controlling officers are required under orders of Government to consolidate the accounts of their subordinate offices. To ensure correct booking of expenditure in the accounts of the Accountant

General and to enable the drawing and controlling officers to exercise effective control over expenditure *vis-a-vis* grants and appropriations, it is essential that the two sets of figures, *viz.*, Accounts Office figures and Departmental figures should be compared and differences reconciled every month. For this purpose each controlling officer is required to depute an assistant every month to the Accountant General's Office. But during the year under review the verification work was not done in a large number of cases in spite of repeated reminders having been issued to the controlling officers. The following accounts had not been reconciled by the end of September, 1955.

Head of Account.	Designation of the controlling officer.	Months for which verification remained outstanding.
29.—Police	Secretary, Home (Police) Department. [Forensic Science Laboratory].	April, 1954 to March, 1955.
47.—Miscellaneous	(1) Secretary, Development Department (Development Branch), Raj Bhawan. [J-Miscellaneous—Construction Board.]	Ditto.
	(2) Director of Health Services. [Welfare of Scheduled Tribes and Castes and other Backward Classes—other Schemes.]	Ditto.
	(3) Secretary, Education Department. [Welfare of Scheduled Tribes and Castes and other Backward Classes—other Schemes.]	Ditto.
	(4) Secretary, Medical and Public Health Department (Public Health Branch). [Welfare of Scheduled Tribes and Castes and other Backward Classes—other Schemes.]	Ditto.
	(5) Secretary, Commerce and Industries Department. [Welfare of Scheduled Tribes and Castes and other Backward Classes—other Schemes.]	Ditto.
	(6) Secretary, Agriculture, Animal Husbandry and Fisheries Department. [Welfare of Scheduled Tribes and Castes and other Backward Classes—other Schemes.]	Ditto.
	(7) Secretary, Co-operation Department. [Welfare of Scheduled Tribes and Castes and other Backward Classes—other Schemes.]	Ditto.

Neglect of the monthly verification of accounts has also been reported in the previous years' Audit Reports.

14. *Delay in submission and non-submission of materials for the Appropriation accounts.*—The publication of this report has been delayed as full explanations for variations between the final grant and actual expenditure were not furnished by the controlling officers in time in spite of repeated reminders. In respect of the sub-heads mentioned in the following paragraphs of the

“Review” below the grants, explanations for variations were not received from the controlling officers even by the end of May, 1957 :—

Number and Name of the grant or Appropriation.	Paragraph of the Review.	Page.
8.—Other Taxes and Duties . . . . .	2	70
10.—Irrigation . . . . .	6	79
11.—Interest on Ordinary Debt . . . . .	2	93
13.—General Administration—General Administration . . . . .	2	100
14.—Administration of Justice . . . . .	2	104
15.—Jails and Convict Settlements . . . . .	2	106
17.—Ports and Pilotage . . . . .	2	115
19.—Charges on account of Education . . . . .	5	129
20.—Medical . . . . .	2	136
21.—Public Health . . . . .	3	148
22.—Charges on account of Agriculture . . . . .	2	154
26.—Industries—Industries . . . . .	2	180
27.—Industries—Cottage Industries . . . . .	3	195
32.—Miscellaneous Departments—(Excluding Fire Services) . . . . .	3	216
33.—Civil Works . . . . .	7	225
34.—Famine . . . . .	2	245
37.—Superannuation Allowances and Pensions . . . . .	2	240
38.—Charges on account of Stationery and Printing . . . . .	2	252
41.—Miscellaneous—Other Miscellaneous Expenditure . . . . .	4	266
42.—Miscellaneous—Expenditure on Displaced Persons . . . . .	3	272
43.—Community Development Projects . . . . .	2	277
44.—Extraordinary Charges . . . . .	2	280
48.—Road and Water Transport Schemes . . . . .	2	285
9.—Interest on works for which Capital Accounts are kept . . . . .	2	287
49.—Capital Outlay on State Schemes of Government Trading . . . . .	2	310
52.—Loans and Advances by State Governments . . . . .	2	346

## CHAPTER III.—FINANCIAL IRREGULARITIES, LOSSES, ETC.

15. This chapter deals with important financial irregularities noticed in the course of audit of the accounts for the year 1954-55. It includes a few irregularities pertaining to earlier years which came to notice subsequently and which were important enough to justify inclusion. Irregularities in respect of which adequate remedial measures including suitable disciplinary action, where necessary, have been taken by Government have been excluded from this Report.

Other cases of losses and writes-off are mentioned in the notes under the respective grants or appropriations, a summary of which is given in para. 48.

## IRRIGATION AND WATERWAYS DEPARTMENT.

16. *Purchase of tractors in excess of requirements.*—In an Irrigation Project area 16 tractors were purchased, 3 in 1950-51, 4 in 1951-52, 5 in 1952-53 and 4 in 1953-54 for the reclamation of waste lands. The aggregate cost of these tractors came to Rs. 7,91,132. Many of these tractors could not, however, be utilised fully in 1953-54 owing to breakdowns and to non-availability of arable waste lands. The average number of tractors which could be put to use during that year was 8 only. The average working hours came to 117 per month as against the estimated average capacity of about 230 hours per month with due allowance for normal contingencies including repairs, etc. and the area of land reclaimed during the year was about 661 acres. Anticipating that larger areas would become available for reclamation during 1954-55, a further purchase of 8 tractors was sanctioned and 4 of them were actually purchased in January and February, 1954, for Rs. 3,23,000. But expectations of larger areas becoming available during 1954-55 also did not materialise and the total area reclaimed came to 764 acres only. The average number of machines which could be utilised during the year (1954-55) was the same as in the previous year (*i.e.*, 8 only) and their average working hours came to 105 as against 117 in the previous year. This indicates that the purchase of 4 tractors at a cost of Rs. 3,23,000 was in excess of requirements.

Government have explained in January, 1955 that (i) frequent breakdowns of tractors were due to the hard and dry nature of the soil; (ii) the tractors could not be worked to their rated capacity owing to the non-availability of electric power in the area of their operations; (iii) the lands to be reclaimed lay in a neighbouring State, which was unable to make them available in time, as originally agreed; and (iv) the requisite lands having since been made available, all the tractors are now being fully utilised.

It would appear, however, from the following table that all the tractors were not fully utilised during the years 1953-54 to 1955-56 :—

Year.	Total No. of tractors.	Average No. of tractors used per month.	Average No. of hours worked per month per tractor.	Total acreage reclaimed during the year.
1	2	3	4	5
1953-54	16	8	117	661.46
1954-55	24	8	105	764.46
1955-56	24	7	126	448.05

## HOME (DEFENCE) DEPARTMENT.

17. *Non-submission of accounts and vouchers for sums advanced.*—A total sum of Rs. 1,23,000 (Rs. 50,000 in February, 1948 and Rs. 73,000 in April 1948) was paid to a non-official organisation, registered under the Indian Companies Act, for meeting preliminary expenditure in connection with a scheme for the training and maintenance of a volunteer force for the bordering areas of West Bengal. But it was noticed that the items of expenditure on which the amount was proposed to be utilised were not got approved by Government before the expenditure was actually incurred, in contravention of the condition laid down by Government. Nor did the organisation submit any monthly accounts to Government, although under one of the conditions of the grant, they were required to do so. They did not also get their accounts audited by their own registered auditors. Out of the total grant of Rs. 1,23,000 a sum of Rs. 64,000 was stated to have been spent by the organisation and the balance of Rs. 59,000 was refunded to Government in April, 1954. In December, 1955 on receipt of a utilisation certificate from the Chairman of the organisation Government stated that they were satisfied that the amount of Rs. 64,000 was spent for the purpose for which the same was sanctioned, although the detailed vouchers were not made available to Government.

## HOME (TRANSPORT) DEPARTMENT.

18. *Expenditure on maintenance, repairs, etc., of cars of Ministers.*—Under Section 5 of the West Bengal Salaries and Allowances Act, 1952, “each Minister is entitled to a conveyance allowance of Rs. 300 per month, or in lieu thereof a Motor Car to be provided by the State Government upon such conditions as regards their maintenance, repairs and running expenses as the State Government may by order determine”. Accordingly ten Ministers have been provided by Government with motor cars in lieu of the conveyance allowance.

But the rules regarding the conditions for maintenance, repair and running expenses of the cars provided to the Ministers have not been framed by Government upto the end of March, 1956. In the meantime the entire cost of running and maintaining these vehicles is borne by Government, including wages and overtime of drivers, petrol, oil and lubricators, repairs, etc.

19. *Loss.*—In course of local inspection of the accounts of the Directorate in 1955 it was noticed that the dates of some of the Motor Vehicles Tax receipts submitted as sub-vouchers in support of the payment made to the Public Vehicles Department, were erased or blurred and a rubber stamp of the Directorate affixed thereon. This led to the suspicion that the said receipts might not be genuine. A special verification of the foils of the receipts was thereafter made by Audit with the corresponding counterfoils of receipts in the Public Vehicles Department which revealed that the total amount of such missing credits was over Rs. 1.4 lakhs.

Seven officials of the Directorate were placed under suspension pending police investigation. Five have since been discharged by the trying Magistrate on the report of the police and the case against the other two is *subjudice*.

Four of the discharged personnel have been reinstated with effect from the 1st April, 1957, subject to departmental proceedings being drawn up against them later. Departmental proceedings will be started against the fifth.

20. *Irregular sale of old buses—consequent loss to the State.*—By a notice dated 26th November, 1953 offers were invited for the purchase of 17 Stude-



baker buses in running condition fitted with upholstery, lights and other fittings so as to reach the Directorate by the 21st December, 1953. Out of the six offers received within the notified period, one tenderer offered to take all the 17 buses for Rs. 40,000 only and the rest quoted for 8 buses selected by themselves.

As the tender for Rs. 40,000 received by the 21st December, 1953 was not considered reasonable, negotiations were undertaken and as a result the amount was raised to Rs. 47,000 by the tenderers in their letter dated 3rd January, 1954 which was accepted on 14th January, 1954. No reasons are on record to show why two other offers of Rs. 51,799 and Rs. 66,385 which had been received on 29th December, 1953 from two other parties were not considered by the Directorate before starting negotiations with the tenderer of Rs. 40,000.

Against the negotiated amount of Rs. 47,000 a sum of Rs. 36,000 only was paid by the party as it was stated that some important components of these buses had already been used by the workshop on other buses. The Directorate accepted Rs. 36,000 in final settlement.

Besides, the vehicles were reconditioned before their delivery at a cost of about Rs. 31,000 to Government although the tender notice stating that the buses fitted with upholstery, lights and other fittings were in running condition, did not stipulate any such condition.

Accordingly the net realisation for the 17 buses was only Rs. 5,000 (Rs. 36,000 minus Rs. 31,000).

21. *Extra expenditure due to negotiated purchase of spare parts instead of through the rate contracts of the Director General of Supplies and Disposals.*—In the following two cases purchases were not made through the more economical rate contracts of the Director General of Supplies and Disposals.

The supply of Chevrolet spares during 1953-54 aggregating Rs. 1,91,458 was obtained from a Calcutta firm instead of from a Bombay firm having the Director General of Supplies and Disposals contract. As a result a net avoidable extra expenditure of Rs. 22,780 was incurred on this deal.

Supplies of Dodge spares were similarly obtained at a cost of Rs. 75,921 from another Calcutta firm during 1953-54 instead of from a Bombay firm having a rate contract of the Director General of Supplies and Disposals. The net extra expenditure incurred was Rs. 8,437.

22. *Misappropriation of sale proceeds of bus tickets by Conductors.*—Two cases of misappropriation of sale proceeds of bus tickets during the period from January, 1954 to November, 1954 were detected in course of a test check of the way-bills issued to two particular conductors. The *modus operandi* adopted by these two conductors was that the serial numbers of tickets issued to them through way-bills were regularly altered by them by clever over-writings thereby misappropriating the sale proceeds of the number of tickets so reduced. The total amount of Government money thus misappropriated by them was Rs. 1,097.

The defect in the system mainly responsible for this misappropriation was that no daily reconciliation was carried out between the total value of tickets issued to a conductor and the sale proceeds realised, as a safeguard against such leakage of revenue. This question is stated to be under consideration. Both the conductors have been dismissed from service.

## EDUCATION DEPARTMENT.

23. *Loss due to misappropriation of money in a college.*—(1) A special audit of the accounts of a Government college undertaken in 1955-56 at the request of the State Government revealed a defalcation of Government and non-Government money to the extent of Rs. 21,227-5-9 which had occurred during the period from 1st April, 1953 to 1st April, 1955, as follows :—

	Rs.	A.	P.
(i) Tuition fees not brought to account and miscellaneous receipts and collections from students College Union Fees, messing advance, etc. . . . .	15,374	11	6
(ii) A portion of the money received from the Government of India on account of scholarships neither brought to account nor disbursed to students . . . . .	4,337	0	0
(iii) University fees and late admission fees collected from students but not remitted to the University . . . . .	725	0	0
(iv) Cash Book not written up for several days and a portion of the cash in hand missing . . . . .	745	2	3
(v) Fictitious payments recorded in Cash Book . . . . .	45	8	0
	21,227	5	9

(2) Apart from the above defalcation, there appeared to have been many instances of temporary misappropriation of cash involving large sums of money. This was noticed to have been done by keeping the money received from the treasury on encashment of bills and the collections made from students on pay-in slips, out of account for a long time—on some occasions for more than a fortnight and by showing in the cash book, the cash payments and remittance of money into the treasury earlier than the dates on which the monetary transactions actually took place.

The case is now under police investigation.

## MEDICAL DEPARTMENT.

24. *Extra expenditure on hire of furniture.*—In April, 1952 in course of local inspection of the accounts of a State Hospital opened in 1943, it was noticed that hire charges at Rs. 400 per month were being paid to a private hospital from September, 1944 onwards, in respect of certain old articles of furniture. Obviously for such long term requirements, purchase would have been more economical than hiring. On this being pointed out by Audit, the Hospital authorities took up the matter with the Head of the Department and eventually placed an indent in March, 1953, for these articles with the Government Medical Stores, which supplied them only on the 2nd February 1954, at a total cost of Rs. 9,662. Thus for furniture worth about Rs. 9,662 Government had to spend previously a total sum of Rs. 45,000 approximately in the shape of hire charges.

Had sanction to the purchase of furniture been accorded along with the sanction to the staff, equipments, etc., when the Hospital was first started, this expenditure could have been avoided altogether. It has, however, been stated by the Department that as the Hospital was being run on a year to year basis it was more convenient at that time to pay hire charges. But the fact that the owner claimed rent at a high rate and after allowing free use for about 10 months was a pointer that the hospital could not be closed by a near definite date and that the alternative of purchase was well worth consideration much earlier.

25. *Non-acceptance of the lowest tenders for medicines and drugs.*—Tenders for the purchase of 361 items of medicines and drugs for a Medical Store were

considered by a Tender Committee in 1953. In respect of 61 items, the Committee rejected the lowest tenders without assigning any reasons as required by the rules and notwithstanding the fact that in 26 of these cases, involving a sum of Rs. 6,882-14 the lowest tenders had been recommended by its own Sub-Committee. Owing to the non-acceptance of the lowest tenders, an extra expenditure of Rs. 47,550 was incurred by Government.

The irregularity was condoned by Government in November, 1955.

26. *Loss due to defalcation of Government money.*—In course of local inspection of the accounts of a State hospital it was noticed that in many cases hospital dues were shown in the Demand Registers of the hospital as realised from the paying patients during the period from 1st April, 1954 to 31st December, 1954, but were omitted altogether from the Paying Patients' Receipt Register and the Cash Book as the daily collections are carried forward from the former into the latter. The total amount of such missing credits came to Rs. 3,054.

On examining these cases, it was found that serial numbers of the Paying Patients' Receipt Register relating to other items which had been correctly accounted for in the Cash Book had been inserted against the misappropriated items in the Demand Register as well as in the office copies of the Bills, thus giving the impression that these amounts had been credited into the Cash Book and that there were no outstandings in the Demand Register.

The loss having been pointed out by audit, it was stated that the matter was under investigation and that two officials had been suspended. The results of the investigation together with a report of the final action taken against those at fault are awaited. It has been reported in May, 1956 that out of the misappropriated amount, a sum of Rs. 1,350 has since been recovered from the person concerned.

#### AGRICULTURE DEPARTMENT.

27. *Loss due to non-recovery of rent.*—A tank was leased out at an annual rent of Rs. 876 from the year 1945-46. The period for which the lease was given was not made known to the lessee, who also was not required to execute any agreement. Lease-rent for the year 1945-46 was paid by the lessee but he defaulted payments for the four years 1946-47 to 1949-50 during which he was in possession. Accordingly, certificate cases were started for the realisation of the dues from the years 1946-47 to 1949-50 but no property was available for sale from which the dues could be recovered. It was held by Government that in the absence of a duly executed agreement or specific mention of period of lease and in view of the loss sustained by the lessee due to non-completion of some works of improvement by Government, it would not be appropriate and legal to enforce realisation of the dues for the full period of five years. The dues for 1946-47 and 1947-48 were ultimately recovered but those for the years 1948-49 and 1949-50 amounting to Rs. 2,415 were written off in 1955. The responsibility for the non-execution of agreement and non-mention of the period of lease was fixed by Government on the Tank Improvement Officer at the time of the lease, but as he had retired long ago in the year 1953, Government considered that it was not feasible to take any further action in the matter.

## CO-OPERATION DEPARTMENT.

28. *Abnormal delay in settlement of the question of conversion of a guarantee into share capital.*—The Provincial Co-operative Bank found itself in difficulties in meeting the claims of the depositors as their pre-Partition investments in East Pakistan could not be realised. To help them in this situation, the State Government agreed in 1948 to guarantee a total sum of Rs. 1,24 lakhs being part of the amount invested in East Pakistan which was classified by the Bank as good, the total guarantee being split up into 12 annual guarantees, viz. Rs. 14 lakhs in the first year and Rs. 10 lakhs for every year for 11 years thereafter. It was stipulated that advances would be made by Government in each of the said twelve years to meet any deficit, if the collection of East Pakistan investments fell short of the amount of guarantee for that year.

Subsequently, the Bank approached the Reserve Bank of India for financial assistance in connection with the issue of crop loans, which the Reserve Bank of India granted only against Government guarantee. At the same time the Reserve Bank of India pointed out that the making of loans to Co-operative Banks on the basis of the Government guarantee was an exceptional procedure and was at best a temporary expedient which must give place to the normal mode of financing within the shortest possible time. At a later stage the Reserve Bank suggested that before they could grant loans for seasonal agricultural operations, the share capital of the Provincial Bank which had then stood at about Rs. 4.5 lakhs (after deducting share capital from institutions in East Pakistan) should immediately be raised by Rs. 20 lakhs. Certain solvent Co-operative institutions promised investment of Rs. 5 lakhs and the State Government sanctioned in October, 1952, a payment of Rs. 15 lakhs (to be set off against the advances payable in 1952-53 and 1953-54 under the total guarantee) to be invested in the share capital of the Bank. But up-to-date share certificates have not actually been issued by the Bank in favour of Government.

On an enquiry by audit, Government have stated that the amount has been kept in the Bank's Suspense Deposit Account and the Government orders for investment in Share Capital have not been implemented by the Bank. The Bank appears to hold that this proposal of conversion of the guarantee into share capital is in contravention of the terms and conditions of the arrangement (there being no legally valid contract) entered into between the Government and the Bank and that any modifications of the latter will involve serious legal complications and is beyond the competence of the Committee of Management of the Bank. The present position seems to be anomalous; so long as the Government money lies in the Bank's Suspense Account, it will appear that it will not earn any interest; not being an advance, it may not be recoverable in the event of the Bank's contention being eventually upheld.

## WORKS AND BUILDINGS DEPARTMENT.

29. *Loss on account of payment for earthwork at enhanced rate due to reported labour trouble.*—In connection with the work of extension of a landing strip executed by a Division of the Works and Buildings Department, Government sanctioned on 1st September, 1950 the enhancement of the rate for earthwork from Rs. 32 to Rs. 49-14-0 per 100 c.ft. in consideration of a serious labour trouble reported by the Departmental Officers. The agreement

initially accepted with the competitive rate of Rs. 32 per ‰ c.ft. could not be produced to Audit, but it was found that this rate of Rs. 32 was actually allowed to the contractor in the first and second running account bills of the work. The agreement incorporating the enhanced rate sanctioned by Government was produced to Audit.

The Executive Officers laid great stress on the urgency of the work, which was stipulated to be completed in two months' time from 14th January, 1950. As, however, the work was actually completed only on 7th June, 1951, *i.e.*, in about 17 months' time, the contractor had obviously forfeited the claim to any extra payment for executing an urgent work with the expedition it deserved. Moreover, it appeared from the Radiogram messages of the Sub-Divisional Officer that the labour trouble, which had cropped up in February, 1950, and had been aggravated during the harvesting time, steadily abated towards the end of the same month and the improvement was maintained. There was thus little justification for allowing the enhanced rate either on the ground of urgency or on the ground of labour trouble in view of the long time of 17 months actually taken to complete the work.

The work done by the contractor beyond the period of labour trouble was of the order of 32 lakh c.ft. of earthwork and on this basis the extra payment at the rate of Rs. 17-14-0 per ‰ c.ft., aggregated over Rs. 57,000, which constituted an undue financial aid to the contractor.

The case was detected during a local inspection and reported to the Government in 1953. In justification of payment at the higher rate of Rs. 49-14-0 per ‰ c.ft. the Executive Officers in February, 1956 stated that in the Government order sanctioning the enhanced rate 'there is no restriction that the enhanced rate may not be allowed to the contractor after 1st September, 1950,' (*i.e.*, after the date of sanction).

In November, 1956 it has been stated by Government that further reports from local officers have been called for and that the case is under scrutiny in consultation with the Finance Department. Final orders of Government are awaited (December, 1956).

#### LOCAL SELF-GOVERNMENT DEPARTMENT.

30. *Infructuous expenditure due to delay in the conversion of a launch into a fire-fighting one.*—A motor launch belonging to one department of Government along with its crew of 4 men was taken over by another department on the 31st March, 1952 with the intention of converting it into a fire-fighting launch for departmental use. The work of conversion was started in August, 1952 but had not been completed up to the end of March, 1956 due to various reasons such as inaccurate estimate of the work at the outset, delay in the receipt of supplies from abroad and delay in the execution of the work by the contractors. During this period of 4 years, the crew had been retained and an expenditure of about Rs. 19,000 had been incurred on their salaries upto 31st March, 1956.

The Directorate have stated that no steps could be taken against the contracting firm for inordinate delay in execution of the work as no proper agreement for execution of the work giving time limit, etc., was made with the contracting firm.

## RELIEF AND REHABILITATION DEPARTMENT.

31. *Irregularities in connection with the expenditure incurred on the rehabilitation of the refugees in a certain colony.*—(a) Sums aggregating Rs. 1,96,425 and Rs. 10,76,800 were paid by Government during the period from 1st April, 1951 to 30th September, 1951 as land purchase loans and house-building loans respectively to the refugees residing in a refugee colony, the lay-out plan of which was prepared by a local landlord and approved by the Directorate. In connection with the payment of the loans the following irregularities were noticed :—

- (i) Under the scheme, land purchase loan may be granted only in the case of a rural scheme—but as the said colony was an urban area, the entire land purchase loan of Rs. 1,96,425 made was inadmissible. On this being pointed out by Audit, the Directorate has stated that recovery is being made from the respective loanees. A report of complete recovery as well as of action taken against those responsible for the wrong payments is awaited.
- (ii) No 'search' certificates were obtained from the local Sub-Registrar's office to verify the title to the lands and to see whether the property was free from encumbrances.
- (iii) No documentary evidence such as rent receipts from the refugees or 'Amalnamas' from the landlord were obtained to verify that the refugees were in actual possession of the land.
- (iv) Certain plots of land measuring 24 acres and belonging to other landlords were wrongly disposed of to the refugees by the aforesaid landlord (who framed the lay-out plan of the colony) for a sum of Rs. 21,775 (*i.e.*, at the rate of Rs. 75 per plot of 5 Cottahs). Hence the bonds taken from the refugees in respect of the loans taken against these plots may prove to be legally unenforceable for the purpose of recovery of the amounts of the loans.

(b) The following irregularities were committed in connection with the payment of a sum of Rs. 92,500 to the landlord mentioned in (a) above for the construction of temporary sheds for refugee families :—

- (i) No competitive tenders were invited for the work.
- (ii) Neither measurement books in support of the actual work done, nor any certificates of the completion of the work according to the specifications stipulated in the Government order could be produced in Audit.
- (iii) 1,763 bundles of galvanised corrugated sheets and 1,050 bundles of black sheets were issued in addition from Government stock to the aforesaid landlord as loan, but the same had not so far been returned to Government, nor the cost of the same recovered from the amount of Rs. 92,500 paid for the construction of sheds.

(c) The same landlord was also paid an honorarium amounting to Rs. 14,955 which was found to be inadmissible. The intimation of recovery of the amount from him is still awaited in Audit (May, 1956).

(d) The work of sinking tube-wells in the same colony was given to a contractor without inviting tenders. The contractor was paid Rs. 30,000 (at the rate of Rs. 1,000 for each tube-well) but neither records of measurements

of the work done nor certificates of completion of the work according to Government specifications could be produced to Audit.

The matter was brought to the notice of Government in June, 1952 but no final orders of Government have been received as yet. It has, however, been stated by the Department in April, 1956 that certain matters relating to the plan and its execution are under special investigation and in respect of others further reports are awaited from departmental authorities.

#### DEPARTMENT OF RATIONING.

32. *Temporary misappropriation of Cash.*—A local test-audit of the cash transactions of a disbursing officer for the year 1953-54 revealed numerous cases in which cash payments of and below Rs. 20 in each case received from the Accountant general's office in payment of supplementary pay bills of clerks, Sub-Inspectors and office peons were not accounted for in his cash book on the dates of their receipt but misappropriated temporarily for periods varying from 1 to 7 months from the dates of encashment of the bills. In one of these cases the amount of one bill was subsequently recovered from the Cash Sarkar at the instance of audit after the lapse of about 21 months from the date of encashment of the bill. It was then suggested that a thorough investigation of the cash transactions of the disbursing officer for the three years from 1952-53 to 1954-55 may be carried out. As a result of the departmental investigation it transpired that as many as 245 similar cases of temporary misappropriations had been committed during the three years. Non-observance of the general rules regarding the due maintenance and supervisory check of the entries in the cash book and the bill register had greatly facilitated these irregularities.

The delinquent Cash Sarkar has been dismissed from service. Government do not consider any disciplinary action necessary for slackness of supervision in view of the fact that the officers-in-charge of cash could not keep a strict check over the encashment of bills daily owing to their being heavily engaged in other works in addition.

#### DEVELOPMENT DEPARTMENT.

33. (1) *Withdrawal of sums on the last day of the financial year to avoid lapse of grant.*—A sum of Rs. 5 lakhs was allotted to a district for sinking 300 masonry wells during 1953-54 under the scheme of Local Development Works. The Collector concerned withdrew from the treasury on 31st March, 1954 a sum of Rs. 26,000 and kept in a sealed bag, outside the Government Account, for about 18 months, utilising it in small instalments, as and when required. No part of this amount could, however, be actually spent during that year.

The balance of Rs. 4,74,000, the allocation of which had lapsed with the close of 1953-54, was re-allotted for the same purpose during 1954-55. Once again, however, no part of this amount could be utilised even during that year and a request for its re-allotment during 1955-56 was also not accepted by Government. The Collector then drew a sum of Rs. 4,63,039 on 31st March, 1955 and placed it in a Deposit Account, to be drawn upon as and when required during 1955-56 without the necessity of a fresh sanction from Government. Details of the amount actually spent out of this deposit account are still awaited.

It is clear that on both occasions the sums were withdrawn on the last day of the financial year to avoid lapse of grant.

(2) *Defective terms of tender.*—During 1954, the sinking of 250 wells under this Scheme was required to be undertaken only after the local population had deposited in cash and/or promised, to the satisfaction of the Collector, to render physical labour or supply materials of the aggregate value of 25 per cent. of the estimated cost of each well. The Collector, however, considered this pre-requisite satisfied by including in the tender notice a condition that 25 per cent. of the passed amount of the contractors' bills will be deducted as popular contribution, and the contractors will be entitled to collect the same direct from the local public. Since the proffered right to collect local contribution was not enforceable in law, and in any case this method would involve delays, etc., the inevitable consequence was that the tenderers quoted rates higher than the estimated net cost to Government. These estimates had, therefore, to be revised upwards—from Rs. 1,200 to Rs. 1,400 for a stone-rubble masonry well and from Rs. 1,600 to Rs. 1,800 for a brick-masonry well—to meet the cost of the higher tenders received from the contractors.

#### SUMMARY OF OTHER CASES OF LOSS, IRREGULARITY, ETC.

34. Other cases of loss and irregularities, etc., have been mentioned in the Reviews of the respective grants. The following table gives the references :—

Page.	Number and Name of Grant.	Total number of minor losses, irregularities etc., under each Grant.	Total amount of minor losses etc., under each Grant.	Brief Subject.
1	2	3	4	5
			Rs.	
59	5.—Forest . . . .	1	1,435	Theft of two typewriters.
131	19.—Charges on account of Education.	1	2,745	Value of stores found short.
148	21.—Public Health . . .	1	849	Theft of some parts of a machine.
154-155	22.—Charges on account of Agriculture.	1	4,699	Loss due to fraudulent encashment of bills.
154	Ditto. . . .	1	948	Theft of an iron safe with cash.
180-181	26.—Industries—Industries.	1	25,700 (Approximate)	Loss in the running of a cafeteria.
216	32.—Miscellaneous Departments—Excluding Fire Services.	1	1,125	Theft of corrugated iron sheets.
224	33.—Civil Works . . . .	9	10,665	(i) Loss in transit (two cases) Rs. 4,002 (ii) Theft (six cases) Rs. 6,413. (iii) Accident (1 case) Rs. 250.



Page.	Number and Name of Grant.	Total number of minor losses, irregularities etc., under each Grant.	Total amount of minor losses etc., under each Grant.	Brief Subject.
1	2	3	4	5
			Rs.	
223-224	33.—Civil Works . . .	1	24,300	Loss in disposal of coal.
243	Ditto . . .	1	702	Theft of C. I. sheets.
285	48.—Road and Water Transport Schemes.	1	12,025	Value of stores found unsuitable for use.
285	Ditto . . .	1	47,790	Value of a double decked bus destroyed by a mob.
313-314	49.—Capital Outlay on State Schemes of Government Trading.	Not known.	12,77,223	(i) Loss in transit (Rs. 2,60,574). (ii) Storage shortage (Rs. 9,36,470). (iii) Misappropriation of stores (Rs. 67,707) (iv) Demurrage charges (Rs. 12,472).
346	52.—Loans and Advances by State Governments.	Not known.	23,59,047	Irrecoverable loans and advances.

#### CHAPTER IV.—OTHER TOPICS OF INTEREST.

35. *First Five Year Plan.*—1954-55 was the penultimate year of the First Five Year Plan. Against a target of Rs. 69.1 crores subsequently raised to Rs. 72.25 crores for the entire five year period, the expenditure up to 1954-55 inclusive was Rs. 51.3 crores.

(i) *Community Development Projects*, (ii) *National Extension Service Programme* and (iii) *Local Development Works.*—In addition to the Five Year Plan, a number of development schemes were taken up of which following may be mentioned. These aim at the upliftment of the level of rural life with the active participation of the people.

(i) *Community Development Projects.*—Eight development blocks were originally selected in 1952 for the projects which were subsequently augmented to eleven blocks with the approval of the Government of India. The work of the projects ranged over (a) non-self-financing Schemes, e.g., Education, Health and Rural Sanitation, Communication, etc., and (b) productive or self-financing Schemes, e.g., Electricity, Housing, Irrigation, Rural Arts, Crafts and Industries, etc.

Expenditure on (a) non-self-financing schemes which was booked under "57.—Miscellaneous" during 1952-53 and thereafter under "63-B.—Community Development Projects" was shared between the Government of India and the State Government in the ratio of 75 : 25 in respect of non-recurring expenditure and 50 : 50 in case of recurring expenditure. The Government of India's share of expenditure was paid in advance on the basis of the departmentally certified statement of expenditure for each quarter subject to adjustment of short or excess payment against demand for the subsequent quarter

The re-imbusement of the Government of India's share of expenditure was made to the State Government in cash or in the shape of materials and equipments—the equivalent money value of grants in kind being ultimately adjusted against the Government of India's share.

Expenditure on (b) self-financing schemes was financed entirely out of loans received from the Government of India—the provision therefor being made under “82.—Capital Account of other State Works Outside the Revenue Account—Community Development Projects”.

The following table shows the yearwise budget provisions on the projects *vis-a-vis* the expenditure upto the year 1954-55 :—

Year.	Original Budget provision.	Final Grant.	Actual Expenditure.	Saving not surrendered.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1952-53	1,55,69,000	5,96,758	4,54,273	1,42,485
1953-54	2,17,17,000	39,76,300	33,74,168	6,02,132
1954-55	2,58,01,000	93,43,000	83,58,831	9,84,169

It was stipulated by the Government of India that in respect of the Community Project development blocks the estimated cost of each block should not be more than Rs. 15 lakhs and that in respect of a development block of composite type Rs. 27 lakhs. Accordingly it was also stipulated that block-wise schematic budgets should be submitted to the Accountant General to enable him to see that the approved limits are not exceeded. No schematic budget has, however, been submitted to Audit.

In a recent communication the Government of India have reiterated their view that approved schematic budgets should be submitted to the Accountant General and that no relaxation in this respect is possible.

The receipts under the Community Development Projects were allocated between the Central and the State Government in certain specific proportions.

(ii) *National Extension Service Programme*.—The National Extension Service Programme is more or less akin to the Community Development Projects except that in the latter case a higher standard of development than in the former was planned. Six blocks under this Programme were actually taken up in July, 1954 in the first instance which were increased to fifteen blocks during the year. Like the Community Development Projects the work on the National Extension Service Programme comprised of both (a) non-self-financing schemes, *e.g.*, Agriculture, Veterinary, Medical, Public Health, Communication, etc., and (b) productive or self-financing schemes, *e.g.*, Irrigation, Housing, etc.

The system of finance and accounting of the National Extension Service Programme was similar to that followed in the case of the Community Development Projects—the only difference being in the mode of re-imbusement of the Government of India grants which were paid half-yearly on the basis of actual expenditure in the case of National Extension Service and quarterly in advance in the case of Community Development Projects.

The allocation of receipts under the National Extension Service Development Blocks was made between the Government of India and the State Government in the ratio of 2.25:1.25.

No appreciable progress seems to have been registered under the Programme during the year 1954-55 which was practically the first year of the Programme as will be seen from the following table showing the budget provision *vis-a-vis* the expenditure for the year :—

Year.	Original Budget provision.	Final Grant.	Actual Expenditure.	Saving not surrendered.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1954-55 . . . . .	65,18,000	4,05,200	3,33,328	71,872

Like the Community Project development blocks the estimated cost of each National Extension Service block was fixed by the Government of India at Rs. 9.5 lakhs with similar direction to furnish the approved schematic budget to the Accountant General. But no such schematic budgets have been furnished to Audit.

(iii) *Local Development Works*.—These schemes were started in 1953-54. The basic idea behind these development works was to stimulate the enthusiasm of the people for the Five Year Plan through local schemes for the execution of which they were prepared to contribute in cash or in kind (by supply of materials) or through voluntary labour and the agency of voluntary organisation, District Board, municipalities, etc., was to be utilised as far as possible.

The schemes in operation during the year were :—

- (i) Rural Water Supply Schemes.
- (ii) Village Roads Schemes.
- (iii) School Buildings Schemes.
- (iv) Dispensary Buildings Schemes.
- (v) Agricultural Improvement Schemes.

The charges on account of general administration of these schemes were booked under the head " 25.—General Administration ".

The expenditure on the schemes proper was debited to the head " 57.—Miscellaneous, etc. " and was shared by the Government of India and the local people in equal proportions subject to the condition that the maximum limit of the Government of India contribution was fixed at Rs. 10,000 for each work.

The Government of India contribution paid in lump, the State Government contribution, if any, as also the local contribution paid by the beneficiaries of the schemes were kept in a fund " Local Development Works Grant Fund " and transferred at the end of the year to the extent of the actual expenditure incurred to the receipt head " XLVI.—Miscellaneous, etc. ".

Besides the centrally-aided schemes, State-aided Local Development Works were also taken up during the year, the mode of operation of which was analogous to that of the centrally-aided ones except that the local contributions realised in such cases were credited directly to the receipt head " XLVI.—Miscellaneous, etc. ".

The Local Development Works seem to have registered some progress as can be seen from the volume of expenditure shown in the following table :—

Year.		Original Budget provision.	Supplementary Budget provision.	Final Grant.	Actual Expenditure.	Saving not surrendered.
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
1953-54	Local Development Works.	..	15,27,000	15,11,500	11,37,273	3,74,227
	State Local Development Works.	..	..	3,27,000	1,77,596	1,49,404
1954-55	Local Development Works.	54,80,000	32,36,000	84,10,303	68,47,556	15,62,747
	State Local Development Works.	..	6,52,000	5,86,681	5,04,955	81,726

36. *Expenditure on Relief and Rehabilitation.*—Expenditure incurred during 1954-55 on the (i) Relief and Rehabilitation of displaced persons, (ii) Dispersal of displaced college students from Calcutta, (iii) Administration of Rehabilitation of displaced persons and eviction of persons in unauthorised occupation of land and (iv) Administration of Fulia Township amounted to Rs. 6,05,63,365 including the expenditure on officers and staff. Out of this amount a total sum of Rs. 3,77,16,570 was re-imbursed by the Government of India. The expenditure on Relief and Rehabilitation proper amounted to Rs. 2,78,21,013 and Rs. 2,41,28,456 respectively. In addition, a total sum of Rs. 4,80,86,012 was given as loans to displaced persons.

The expenditure incurred on account of pay and allowances of officers and establishment at Head-quarters as well as in the districts and camps and also on account of staffs connected with the administration of different schemes amounted to Rs. 85,27,198 as detailed below :—

	Rs.
Staff at Head-quarters (Calcutta)	15,44,805
Staff in Districts	25,28,480
Staff in Camps	24,67,486
Staff on account of different schemes	19,86,427
	<u>85,27,198</u>

Expenditure on staff works out at 8.5 per cent. of the amount spent on Relief and Rehabilitation proper and advanced as loans. The corresponding percentages in the previous years were as follows :—

1947-48 (Post partition)	12.0
1948-49	7.1
1949-50	8.1
1950-51	5.1
1951-52	7.3
1952-53	9.1
1953-54	7.2

37. *Secret Service Expenditure.*—The accounts of expenditure treated under the orders of Government as on Secret Service are not subjected to scrutiny by the audit authorities. Administrative Officers furnish periodical certificates of disbursement to the Audit Office in a prescribed form. The expenditure incurred during the year on this account amounted to Rs. 3,25,709 being included under Grants Nos. 3—State Excise Duties, 13—General Administration and 16—Police. The necessary certificates of disbursements in respect of the expenditure were received.

38. *Outstanding objections.*—The total number of objections relating to the period ending March, 1955 and outstanding in the books of the Audit Office on the 30th November, 1955 is 16019. Their money value amounts to Rs. 42,01.24 lakhs. Some of these date back to periods as far back as 1947-48 and include the following types of objections, the clearance of which appears to have been delayed without adequate reasons, and delay in the settlement of which is likely to lead to the continuance of such irregularities :—

- (a) want of estimates ;
- (b) excess over estimates ;
- (c) want of detailed bills in final adjustment of advance payment ;
- (d) want of disbursement certificates, payees' stamped receipts ;
- (e) want of stock certificates.

The following are the departments with comparatively heavy outstandings :—

Serial No.	Department.	No. of items.	Value. (In lakhs of Rupees.)
1	2	3	4
1.	Food . . . . .	638	20,24.61
2.	Irrigation and Waterways . . . . .	1951	6,31.87
3.	Works and Buildings . . . . .	4417	6,21.87
4.	Development (other than Roads) . . . . .	1009	3,64.44
5.	Development (Roads) . . . . .	248	2,26.58
6.	Famine . . . . .	939	70.81
7.	Agrioulture . . . . .	823	49.23

39. *Local Audit and Inspections.*—During the year under review, the initial accounts of 569 offices and institutions were test-audited :—

- (i) Public Works Department offices (including Construction Board Division and Irrigation Division) . . . . . 54
- (ii) Treasuries . . . . . 7
- (iii) Other Civil offices . . . . . 508

The types of irregularities noticed are briefly summarised below :—

(a) *Public Works Department*—

- (i) Abnormal delay in the settlement of remittance and suspense transactions. •
- (ii) Unusual delay in according sanctions to estimates and also in regularising excesses over estimates.

- (iii) Arrears in stock accounts.
- (iv) Materials at site accounts not written up completely, or not closed properly, *e.g.*, successive receipts and issue of materials of considerable value collected at the site of works have remained unrecorded and the unused balances have not been worked out in some cases.
- (v) Register of Major Works not written up completely, or not closed properly, *e.g.*, the column for Appropriations for the year was not filled in, or the estimated quantities and costs were not mentioned under each Sub-head, or the entries made were not attested by the Divisional Officer in token of his review.
- (vi) Contractors' ledger not maintained properly, *e.g.*—
  - (a) outstanding balances of the previous year have not been brought forward in many cases ;
  - (b) ledger accounts were not balanced monthly in many cases ; and
  - (c) incorrect figures were posted in the ledger accounts in many cases.
- (vii) Log books of departmental trucks not maintained properly, *e.g.*—
  - (a) purpose of the journey has not been mentioned in the Log Books in some cases ; and
  - (b) the balance of petrol in the tank at the beginning and end of the month has not been recorded in the Log Books in some cases.

(b) *Treasuries*—

- (i) Specimens of the signature of officers drawing money from the Treasury were in many cases either not maintained at all or maintained in an improper way.
- (ii) In connection with the payment of pensions, pensioners' signatures or thumb impressions in the disbursers' halves, notes of payment of Life Certificates or through banks and in some cases the note of payment itself were not recorded properly.
- (iii) Reserve Bank Draft advices received from the issuing treasuries or Banks were not dated and initialled in many cases by Treasury Officers.
- (iv) The Check Register of Adjustment between Central and Provincial Government was not maintained.

(c) *Other Civil Offices*—

1. *Jails.*

- (i) Entries of drawals from and remittances to treasury as per treasury Pass Book did not agree in many cases, with those in the Cash Book.
- (ii) Heavy amounts on account of credit sales were found to be outstanding. In some cases articles had been sold on credit to persons against whom amounts on account of previous credit sales were outstanding.
- (iii) In many cases, Prisoners' cash was kept in hand in excess of the limit prescribed in Jail Code.

## 2. *Police.*

- (i) Security deposit or security bond or both, as the case may be, was not obtained in many cases from persons handling cash or stores as required by the rules.
- (ii) In many cases, it was noticed that cheques or cash were not entered in the Cash Book as and when they were received.
- (iii) Log Books of vehicles were not maintained properly. In some cases, the number of miles run by the vehicle, purpose and particulars of journey and petrol consumed were not recorded therein. In many cases, the average run per gallon of petrol was not worked out to indicate that the mileage run justified the quantity of petrol consumed.

## 3. *Education.*

- (i) In a number of cases it was noticed that utilisation of grants given to educational institutions was neither verified nor any certificate to that effect obtained from the grantee.
- (ii) Verification of cash balance required to be done by the Head of the office at the end of each month was not done in several cases.
- (iii) In many cases, money was withdrawn from the Treasury at the close of the financial year although the same was not required for immediate disbursement.
- (iv) Stock accounts of stationery articles were not properly maintained.

## 4. *Medical.*

- (i) In some offices, stocks of medicines, surgical instruments and appliances were not physically verified periodically as required under Departmental manuals. While in others, stock registers of pathological books, stationery articles and receipt books etc., were either not maintained at all or maintained improperly.
- (ii) Non-Gazetted officers handling cash and stores did not furnish security as required under the rules.
- (iii) Delay in remittance of Government money into the Treasury or Bank was noticed.
- (iv) In some cases where lowest tenders were not accepted, the reasons therefor were not duly recorded.
- (v) Cases came to notice where moneys were drawn from the Treasury in anticipation of demands apparently to prevent lapse of budget grant.

## 5. *Agriculture.*

- (i) In many cases, adequate security was not obtained from persons handling heavy cash and stores.
- (ii) Undue delay in the remittance of receipts into Treasury was noticed.
- (iii) Stationery articles were purchased locally in excess of prescribed limit.
- (iv) Purchase orders were split up to avoid the sanction of higher authority.

- (v) Irregularities like non-attestation of entries, delay in remittance of cash to treasuries, non-verification of cash balance at the end of the month were noticed in the maintenance of Cash Book.
- (vi) In the purchase of Dhaincha seeds under the " Green Manure Scheme " it was noticed that the prescribed maximum rate per maund was exceeded in certain cases without authorisation by competent authority.
- (vii) Heavy outstanding dues on account of sale of pumping plants, hire charges of tractors, big growers' loans, cost of seeds, manures, etc., issued by Demonstration Centres remained unrealised for a long time. In one case alone the outstanding dues on account of sale of pumping plants and hire charges of tractors amount to more than Rs. 2,40,000 at the end of January, 1954.

#### 6. Industries.

- (i) Security deposit was not taken in some cases from officers handling cash and stores.
- (ii) Half-yearly physical verification of stores and stocks was not done as required under the rules.
- (iii) Cash Book was not maintained properly *viz.*, entries in the Cash Book not attested, verification of cash balance not done, etc.

#### 7. Relief and Rehabilitation.

- (i) Non-observance of necessary formalities *e.g.*, proper investigations of loan schemes submitted by displaced applicants in relation to the status and ability of the applicant, his title to land, etc.
- (ii) Payment of loans against defective loan bonds.
- (iii) Loan Ledgers were not maintained properly and contained defects of various nature.
- (iv) Failure to obtain utilisation statement from persons to whom loans were advanced.
- (v) Progress of realisation of loan money was very poor.
- (vi) In many cases entries in the Cash Book were not duly attested by the Officer-in-Charge at the time of payment or receipt.
- (vii) Cash security or security bond was not in many cases taken from non-gazetted Government servants handling cash or stores.
- (viii) Stock account of receipt books was not properly maintained in many cases.

#### 8. Food Department.

- (i) Claims against Railways were found to be outstanding for a long time.
- (ii) Stocks of saleable forms remained undisposed of with the result that they deteriorated to some extent due to long storage.
- (iii) Acknowledgements from consignees were found to be wanting in many cases in respect of articles of food issued.
- (iv) Government receipts were not deposited into the treasury as soon as they were received nor undisbursed amount in hand refunded into treasury after the prescribed time.



40. *Disposal of Inspection Reports.*—All important irregularities and defects in accounts noticed during the local audits and inspections are included in Inspection Reports and sent to the Departmental Officers for necessary action. The points mentioned therein should receive their special attention and are to be settled expeditiously. That this was not done to the required extent is indicated by the fact that as many as 2,314 Inspection Reports, some of which are very old, with 17,340 items still remain outstanding upto December, 1955. The names of the Departments with comparatively heavy outstandings are given in the table below :—

Serial No.	Department.	No. of Inspection Reports.	No. of paragraphs.
1	2	3	4
1.	Relief and Rehabilitation . . . . .	760	7,941
2.	Food . . . . .	209	1,524
3.	Education . . . . .	192	1,250
4.	Agriculture . . . . .	168	899

41. *Audit of Grants-in-aid.*—The Examiner, Local Audit Department, who conducted the audit of grants-in-aid paid to Local Bodies has certified that the grants which have been paid to the end of 1953-54 and audited by him were found to have been utilised properly in accordance with the prescribed conditions with the exception of the following grants paid to the District School Boards :—

Nature of grant.	Districts.	Amount of grant paid.	Amount spent for the purpose.	Amount of unexpended balance.
1	2	3	4	5
		Rs.	Rs.	Rs.
Government grant for payment of D. A. Primary Teachers. (*)	24 Parganas . . . . .	(a)6,00,978	4,56,021	1,44,957
	Murshidabad . . . . .	(b)3,00,473	2,24,617	75,856
	Bankura . . . . .	3,07,400	2,71,823	35,577
	Midnapur . . . . .	(c)11,44,530	8,19,461	3,25,069
	Darjeeling . . . . .	(d)53,712	41,693	12,019
	Hooghly . . . . .	(e)3,08,174	2,50,816	57,358
	Jalpaiguri . . . . .	1,51,700	Not known.	Not known.

(\*) Grants paid to School Boards in the Districts of West Dinajpur, Malda, Nadia, Howrah and Birbhum are not shown in the statement as the unexpended balance is small being less than 10 per cent. of the total amount of the grant.

(a) Includes Rs. 66,578 being the balance of the previous years.

(b) Includes Rs. 31,373 being the balance of the previous years.

(c) Includes Rs. 3,77,530 being the balance of the previous years.

(d) Includes Rs. 6,566 being the balance of the previous years.

(e) Includes Rs. 3,874 being the balance of the previous years.

Nature of grant.	Districts.	Amount of grant paid.	Amount spent for the purpose.	Amount of unexpended balance.
1	2	3	4	5
		Rs.	Rs.	Rs.
Development grant for payment of increased salary to teachers of the Primary Schools.(†)	24 Parganas .	(f)6,38,483	4,74,940	1,63,543
	West Dinajpur .	(g)1,92,777	1,42,879	49,898
	Midnapur . .	(h)17,51,234	11,68,941	5,82,293
	Darjeeling . .	(i)39,499	32,691	6,808
	Birbhum . .	(j)3,62,467	3,10,600	51,867
	Hooghly . .	(k)3,19,203	2,83,396	35,807
	Jalpaiguri . .	1,43,600	Not known.	Not known.
Government contribution in connection with the construction of basic Schools.	24 Parganas .	(l)1,50,140	1,07,591	42,549
	West Dinajpur .	(m)1,40,357	67,172	73,185
	Malda . .	(n)1,85,256	31,304	1,53,952
	Nadia . .	(o)1,46,089	27,874	1,18,215
	Howrah . .	56,370	31,501	24,869
Government contribution in connection with the construction of basic Schools.	Midnapur . .	(p)1,27,500	31,080	96,420
	Burdwan . .	94,775	457	94,318
	Hooghly . .	(q)2,61,000	70,042	1,91,958
	Jalpaiguri . .	20,000	Not known.	Not known.
	Birbhum . .	(r)7,27,585	2,37,176	4,90,409

(†) Grants paid to the Murshidabad District School Board are not shown in the statement as the unexpended balance is small being less than 10 per cent. of the total amount of the grants.

(f) Includes Rs. 2,34,783 being the balance of the previous years.

(g) Includes Rs. 57,077 being the balance of the previous years.

(h) Includes Rs. 10,77,934 being the balance of the previous years.

(i) Includes Rs. 9,999 being the balance of the previous years.

(j) Includes Rs. 66,367 being the balance of the previous years.

(k) Includes Rs. 10,603 being the balance of the previous years.

(l) Includes Rs. 5,660 being the balance of the previous years.

(m) Includes Rs. 62,957 being the balance of the previous years.

(n) Includes Rs. 66,311 being the balance of the previous years.

(o) Includes Rs. 1,46,089 being the balance of the previous years.

(p) Includes Rs. 1,26,000 being the balance of the previous year and Rs. 1,500 in rectification of previous years' accounts.

(q) Includes Rs. 2,61,500 being the balance of the previous years.

(r) Includes Rs. 4,09,598 being the balance of the previous years.

Nature of grant.	Districts.	Amount of grant paid.	Amount spent for the purpose.	Amount of unexpended balance.
1	2	3	4	5
		Rs.	Rs.	Rs.
Furniture and equipment grant for basic Schools.	24 Parganas . . .	(s)23,624	4,452	19,172
	Murshidabad . . .	(t)6,055	928	5,127
	Birbhum . . .	(u)49,399	12,334	37,065
	Malda . . .	(v)25,243	1,074	24,169
	Nadia . . .	(w)12,462	34	12,428
	Howrah . . .	(x)4,248	1,760	2,488
	Midnapur . . .	(y)9,000	Nil.	9,000
	Burdwan . . .	(z)29,653	231	29,422
	Hooghly . . .	(a1)49,111	61	49,050
	Jalpaiguri . . .	2,000	Not known.	Not known.
Advance to District School Boards to meet their contribution towards construction of basic schools.	Murshidabad . . .	(b1)43,615	14,000	29,615
Payment of Government contribution in connection with the maintenance of Government sponsored Junior Basic Schools.	Murshidabad . . .	6,850	5,591	1,259
	West Dinajpur . . .	15,962	13,956	2,006
	Bankura . . .	20,558	11,823	8,735
	Malda . . .	(c1)31,121	24,225	6,896
	Nadia . . .	24,776	20,344	4,432
	Midnapur . . .	(d1)19,092	9,875	9,217
	Burdwan . . .	(e1)1,19,782	61,968	57,814
Hooghly . . .	(f1)56,607	44,448	12,159	
	Jalpaiguri . . .	36,386	Not known.	Not known.

(s) Includes Rs. 14,624 being the balance of the previous years.

(t) Includes Rs. 55 being the balance of the previous years.

(u) Includes Rs. 35,399 being the balance of the previous years.

(v) Includes Rs. 6,243 being the balance of the previous years.

(w) Includes Rs. 12,462 being the balance of the previous years.

(x) Includes Rs. 1,248 being the balance of the previous years.

(y) Includes Rs. 9,000 being the balance of the previous years.

(z) Includes Rs. 14,653 being the balance of the previous years.

(a1) Includes Rs. 49,111 being the balance of the previous years.

(b1) Includes Rs. 14,000 being the balance of the previous years.

(c1) Includes Rs. 907 being the balance of the previous years.

(d1) Includes Rs. 5,522 being the balance of the previous year and (—)Rs. 5,046 in rectification of previous years' accounts.

(e1) Includes Rs. 10 being the balance of the previous years.

(f1) Includes Rs. 4,457 being the balance of the previous years.

Nature of grant.	Districts.	Amount of grant paid.	Amount spent for the purpose.	Amount of unexpended balance.
1	2	3	4	5
		Rs.	Rs.	Rs.
Payment of additional pay at the rate of Rs. 5 per month per head to the (A) and (B) Category Primary School Teachers. (*)	24 Parganas . . .	1,56,915	1,81,085	25,830
	Midnapur . . .	47,700	Nil.	47,700
	Jalpaiguri . . .	45,760	Not known.	Not known.
Payment of salary of special Cadre Teachers.	24 Parganas . . .	45,765	7,773	37,992
	Murshibabad . . .	21,495	11,880	9,615
	West Dinajpur . . .	4,980	2,110	2,870
	Bankura . . .	18,135	10,314	7,821
	Midnapur . . .	36,395	8,926	27,469
	Malda . . .	3,703	1,808	1,895
	Birbhum . . .	16,175	7,678	8,497
Jalpaiguri . . .	4,225	Not known.	Not known.	
Payment of contingent charges towards purchase of furniture and equipments for schools of special Cadre.	24 Parganas . . .	1,47,600	Nil.	1,47,600
	West Dinajpur . . .	16,800	Nil.	16,800
	Bankura . . .	64,200	Nil.	64,200
	Nadia . . .	69,000	Nil.	69,000
	Malda . . .	11,400	Nil.	11,400
	Midnapur . . .	1,31,200	Nil.	1,31,200
	Birbhum . . .	57,400	Nil.	57,400
Jalpaiguri . . .	14,000	Not known.	Not known.	
Expenditure towards office contingencies under the schemes for expansion of Education and Welfare Services to relieve educated unemployment.	24 Parganas . . .	2,252	155	2,097
	Murshidabad . . .	812	193	619
	West Dinajpur . . .	236	36	200
	Bankura . . .	1,084	164	920
	Midnapur . . .	1,974	539	1,435
	Birbhum . . .	948	Nil.	948
	Jalpaiguri . . .	100	Not known.	Not known.
Grant for the expansion of education and welfare services to relieve educated unemployment (Salary of special Cadre Teachers, equipment grants and office contingencies).	Nadia . . .	21,555	8,746	12,809
	Howrah . . .	1,17,264	15,294	1,01,970
	Burdwan . . .	1,46,906	10,495	1,36,411
	Hooghly . . .	99,691	7,896	91,795

(\*) Grants paid to the West Dinajpur District School Board are not shown in the statement as the unexpended balance is small being less than 10 per cent. of the total amount of the grants.

The large unspent balances indicate that the actual requirements of the schools were not correctly estimated.

In respect of the Jalpaiguri District School Board, the Board authorities did not maintain the Appropriation Register (designed to show the receipts of the grant, objects thereof and actual amount spent out of it for the purpose) as required under Rule 64 of the District School Board Accounts Rules. As a result, the amount actually spent and the unexpended balance, if any, against the total amount received as grant-in-aid could not be ascertained. The non-maintenance of this Register is a serious irregularity which has been commented upon in the previous year also. Government may consider if further payments of grants to this body should not be deferred till they are satisfied that this essential requirement is being complied with.

42. *Delays in the submission of accounts and returns to the Audit Office.—*

(i) *Annual Establishment Returns.*—Under the rules, a detailed statement of the non-gazetted establishment (known as Annual Establishment Return) as on the 1st April of each year should be prepared by the heads of offices and transmitted to the Accountant General not later than the 15th May of that year. As these are important returns which are essential for a proper audit of the pay bills of non-gazetted establishments, for the check of their increments and for verification of service for pension, delays in their submission seriously affect the work of the Audit Office. It is, therefore, essential that the Returns should be submitted to the Audit Office punctually on the due date. Although delays in the submission of this return on the due date have been mentioned in the successive Audit Reports, improvement has not been achieved to the desired extent. The sub-joined statement shows the delays in the submission of the Returns.

Total No. of returns due to be submitted by the 15th of May.	Received by due date.	Delays ranging from one month to six months.	Delays of over six months.	Delays of over one year.
574	197	322	46	9

Thus the delays in the submission of these Returns have been chronic in nature with consequent repercussions on the work of the Audit Office.

(ii) *Treasury accounts.*—Although delay in the submission of Treasury accounts to the Audit Office has been commented upon in successive Audit Reports on the Appropriation Accounts, the position has not improved to the desired extent. Majority of the accounts are still being received late and in an incomplete state with the result that the timely compilation and audit of such accounts in the Audit Office are being hampered. In particular, two Treasuries were noticed to have made persistent delays in the despatch of their accounts every month—the delays ranging between 2 days to 11 days in respect of one and 2 days to 12 days in respect of the other.

(iii) *Public Works Accounts.*—In respect of the Public Works Accounts, the cases of delay are not so frequent now and the position has improved to some extent but most of the accounts are still being received in a very incomplete state. In particular, the Tools and Plant Returns are not regularly submitted by the Divisional Officers with the monthly accounts and the Schedules of Settlement with Treasuries which are designed to facilitate the verification and reconciliation of cheques drawn on, and remittances made to, Treasuries by the Divisional Officers, are not always received in time.

43. *Wanting Pro forma Accounts and Store Accounts.*—During the year 1954-55, only 3 *pro forma* accounts have been received and included in the Appropriation Accounts under the respective grants. In several cases, as detailed below, these accounts are still either wanting or in arrears :—

1. State Transport Service, Calcutta . . . . . The *Pro forma* accounts for the year 1953-54 have been received too late to be incorporated in the present Appropriation Accounts after necessary local audit and those for 1954-55 have not been received at all.
2. Barrackpore-Barasat Electric Supply . . . . . The accounts are in arrears from 1952-53. In this case also, the accounts for the year 1952-53 have been received too late to be included in the present Appropriation Accounts after necessary local audit. The accounts for 1953-54 onwards have not been received at all.
3. North Calcutta Rural Electrification and Diesel Electric Pool . . . . . The *Pro forma* Accounts for 1952-53 onwards have not so far been received in Audit.
4. Cooch Behar Electric Supply . . . . . As in the last year the accounts of the concern are in arrears by 2 years. This year the *pro forma* accounts for 1953-54 and 1954-55 have not been received in Audit.
5. Production of Shark liver oil, Fish meal Processed-fish, etc. . . . . The *Pro forma* Accounts for 1950-51 onwards are in arrears.
6. State Transport Service, Cooch Behar . . . . . Accounts are in arrears since 1950-51 i.e. the year in which the concern was taken over by Government. The position has not improved inspite of reports to Government and mention in the previous Audit Report on the Appropriation Accounts.
7. Scheme for Sea-Fishing with the help of Danish and Japanese Cutters . . . . . The Scheme started functioning in the year 1949-50. Since its inception no *pro forma* Accounts have been submitted to Audit.
8. Scheme for supply of Toned Milk . . . . . As reported in the previous year the form of the *Pro forma* Accounts in respect of the scheme has not yet been finalised.
9. Scheme for Manufacture of Butter and Ghee . . . . . Ditto.
10. Livestock Research-cum-Breeding Station at Haringhata . . . . . Ditto.
11. Brooklyn Ice Plant (and Cold Storage) . . . . . The accounts for 1951-52 onwards are still wanting. The position has again been reported to Government on the 12th April, 1956 through the Inspection Report.
12. Silk Reelers' Co-operative Organisation . . . . . As stated in the previous year, the form of the *Pro forma* Accounts including other details has not yet been finalised.
13. Scheme for Industrial Centres . . . . . Ditto.
14. Direct Building Programme and other schemes for rehabilitation of displaced persons . . . . . No decision as to the maintenance of *Pro forma* Accounts has yet been arrived at.

15. Tollygunge Land Development Scheme . No decision as to the maintenance of *Pro forma* Accounts has yet been arrived at.
16. Kanchrapara Area Development Scheme . Ditto.
17. *Pro forma* Accounts for State Trading on Rice and Paddy . . . . . Profit and Loss Accounts of Rice and Paddy for the year 1953-54 were referred back to the Department in April, 1956 for rectification of certain errors detected in course of check. Neither the revised accounts nor any balance sheet for the year has been received till now.  
The Profit and Loss Accounts and Balance Sheet of Rice and Paddy for the year 1954-55 have not also been submitted to Audit for check.
18. *Pro forma* Accounts for State Trading on Wheat and Wheat Products . . . . . The Accounts for 1953-54 and 1954-55 have not yet been received in Audit.
19. *Pro forma* Accounts for State Trading on Sugar . . . . . Ditto.
20. Manufactory Department of the Presidency and Central Jails in West Bengal . . . . . The *pro forma* Accounts for the year 1954 could not be incorporated in the Appropriation Accounts of this year due to the fact that in course of scrutiny of the Consolidated Accounts it came to light that the accounts of certain jails incorporated in the Consolidated accounts differed from what had been checked locally during inspection. The reasons for variations and the basis thereof are under scrutiny.
- STORE ACCOUNT.
21. Consolidated Store Accounts of the Intensive Food Production Scheme under Directorate of Agriculture, West Bengal . . . . . Due to non-receipt of the accounts of the different ranges, the local audit of the same could not be taken up in time. This is now under final compilation.

Unless the accounts are brought up-to-date to show the latest financial position of the undertakings and included in the Appropriation Accounts of the relevant year, the purpose of their exhibition in the Appropriation Accounts will be defeated. Special measures may, therefore, be taken by Government to clear up this back-log of arrears.

44. *Debt position of Government.*—The debt position of the Government of West Bengal at the end of the year under review is referred to in detail in para. 13 on pages 22-24 of the Audit Report on the Finance Accounts for 1954-55. It will be seen therefrom that the net liability of the State Government at the end of the year amounted to Rs. 93,62.30 lakhs as detailed below :—

Liabilities.	Amount in lakhs of Rupees.
(1) Permanent Debt . . . . .	7,35.23
(2) Floating Debt . . . . .	4,46.38
(3) Loans from the Central Government . . . . .	1,04,74.23
(4) Unfunded Debt . . . . .	5,86.58
TOTAL—Liabilities . . . . .	1,22,42.42
<i>Deduct—</i>	
(5) Loans and Advances by the State Government . . . . .	28,80.12
Net Liability . . . . .	93,62.30

Item (1).—Permanent Debt.—This represents loan raised by the State Government to finance certain projects involving Capital expenditure. No loan was, however, raised in the year under review.

For the redemption of the entire loan a sum equal to  $1\frac{1}{2}$  per cent. of the total nominal amount of the loans is set apart to form a Depreciation Fund for purchasing the securities of the loans for cancellation. In addition to the Depreciation Fund, an annual contribution is made to the Sinking Fund for amortisation of the loans at such rates as the Government may decide from time to time to be necessary. During the year under report a sum of Rs. 11.02 lakhs was adjusted to the Depreciation Fund and a further sum of Rs. 45.61 lakhs to the Sinking Fund. A sum of Rs. 1.61 lakhs was also received as interest on the investments made in the previous year. No investment was made during the year under review.

Interest on these loans is paid out of current revenues and the amount paid during the year was Rs. 30.68 lakhs.

Item (2).—Floating Debt.—This item represents cash credit advances made by the Imperial Bank of India (now State Bank of India) for financing procurement of food-stuffs. Total advances taken during the year amounted to Rs. 10,99.28 lakhs against which a sum of Rs. 6,52.90 lakhs was repaid during the year leaving a balance of Rs. 446.38 lakhs.

The amount paid to the Bank from current revenues as interest charges was Rs. 28.58 lakhs.

Item (3).—Loans from the Central Government.—The details of the loans taken from the Central Government appear in 10 para. (Part B) of the Finance Accounts for 1954-55. Government considered that no amortisation arrangement is necessary for repayment of these loans.

The interest charges for this loan paid by the State Government during the year out of current revenues amounted to Rs. 2,04.94 lakhs.

Item (4).—Unfunded Debt.—This is the sum total of the balances of the various Provident Funds. The total amount paid as interest for this item of debt was Rs. 18.84 lakhs.

Item (5).—Loans and Advances by the State Government.—The details of the loans and advances granted by the State Government to local bodies, cultivators, private individuals etc. are given in Statement No. 5 (Part B) of the Finance Accounts of 1954-55. The interest received by Government in respect of such loans and advances amounted to Rs. 11.64 lakhs.

45. *Division of the Assets and Liabilities of Undivided Bengal between East and West Bengal.*—During 1954-55 no further progress was made towards the implementation of the Awards made by the Arbitral Tribunal which had been set up in accordance with the Arbitral Tribunal Order 1947 dated the 12th August, 1947.

#### 46. *Investments.*—

(a) Bengal Salt Company.—With a view to encouraging salt production in the State, Government purchased shares of a Joint Stock Company known as the Bengal Salt Company in the year 1950-51. The total amount invested so far came to Rs. 1,70,000 including Rs. 70,000 invested in 1950-51 and Rs. 50,000 in each of the two succeeding years. No investment has been made during 1953-54 and 1954-55. The details of the investments are given in paragraph 10 of the Review under Grant No. 26.



(b) *West Bengal Financial Corporation.*—The accounts of the Corporation for the initial period of its working (from 1st March, 1954 to 31st March, 1955) have been audited, as required under the proviso to Section 37(6) of the State Financial Corporations Act, 1951 (LXIII of 1951). The Profit and Loss Account and Balance Sheet are set out in Appendix I (pages 347-348).

The shares actually subscribed and paid up to the 31st March, 1955 against the issued capital of Rs. 1 crore aggregated Rs. 98·23 lakhs out of which a sum of Rs. 30 lakhs was subscribed by the State Government. The response from the public having fallen short of the allocation, the deficit of Rs. 1·77 lakhs (Rs. 1 crore minus Rs. 98·23 lakhs) was subsequently made up by the State Government in conformity with Section 4(5) of the Act.

The gross earning of the Corporation for the period came to Rs. 2,32,841, the bulk of which *viz.* Rs. 2,30,918 was earned on short term investments like Treasury Bills and bank deposits etc. carrying low rates of interest. The balance of Rs. 1,923 represented the income at 6 per cent. per annum on loan-investments which were intended to constitute the main business of the Corporation.

The net profit of the Corporation was Rs. 1,23,757-1-9 subject to the deduction of Income tax and Corporation tax which was estimated at Rs. 60,000. The Directors of the Corporation have proposed to transfer a sum of Rs. 24,750 to the Reserve Fund established under Section 35(1) of the Act. The amount of the reserve which works out at 20 per cent. of the net profit before deduction of income tax is reported to have been fixed by the Corporation on the analogy of the banking companies in whose case at least 20 per cent. of the net profit is required to be transferred to the Statutory Reserve. The State Government have accorded approval to the appropriation of 20 per cent. of the net profit towards reserve in the first two years, namely, 1954-55 and 1955-56, and have ordered that the appropriation for reserve should be reduced to 5 per cent. in subsequent years.

After deduction of the above amounts on account of Taxes and Reserve Fund, the remainder of the profit *viz.*, Rs. 39,007 was not sufficient to meet the guaranteed dividend at 3½ per cent. per annum, working out to Rs. 2,52,574-7-0. The State Government have, therefore, made good the deficiency of Rs. 2,13,567-5-3 under Section 6 of the Act. The Board of Directors have stated in their Annual Report that even if the bulk of the Corporation's paid-up capital of Rs. 1 crore were invested on loans at 6 per cent. per annum, the Corporation is unlikely to become self-supporting, for after payment of its administrative and other charges and making provision for Income tax and Corporation tax, the balance left would be insufficient for payment of the guaranteed dividend of 3½ per cent. per annum without subvention from the State Government. From this it would appear that the Corporation would be a recurring liability to the State unless appropriate measures are taken *e.g.*, the rate of interest charged to the borrowers is substantially raised or the share and paid-up capital are increased or its expenditure is reduced.

Loans aggregating Rs. 14·5 lakhs were sanctioned by the Board—Rs. 9·5 lakhs during the period from 1st March, 1954 to 30th September, 1954 and Rs. 5 lakhs during the period from October, 1954 to March, 1955. The former sum of Rs. 9·5 lakhs was actually disbursed in February and March, 1955 while out of the latter amount of Rs. 5 lakhs applications aggregating Rs. 1·25 lakhs were eventually withdrawn in 1955-56 leaving a balance of Rs. 3·75

lakhs out of which a loan of Rs. 3 lakhs was disbursed in March, 1956. The delay in disbursement of the loans was explained by the Corporation as due to the delay in completing the legal and other formalities such as the examination and settlement of title deeds, etc.

CALCUTTA ;  
The 11 NOV 1957

A. K. MUKHERJI,  
*Accountant General, West Bengal.*

Countersigned.

NEW DELHI ;  
The 11 NOV 1957

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

## PART II.

**Appropriation Accounts of sums expended during the year ending on the 31st March, 1955 compared with the several sums specified in the schedules of the West Bengal Appropriation Acts (West Bengal Acts IX of 1954 and VIII of 1955 passed by the Legislature under Articles 204 (1) and 205 (1) of the Constitution of India).**

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

**(b) In the Accounts—**

**'O' stands for the original grant or appropriation.**

**'S' stands for the supplementary grant or appropriation.**

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

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

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

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

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

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

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

Page.	Number and name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
49	1.—Taxes on Income other than Corporation Tax.	4,75,000	4,52,039	22,961	..
50	2.—Land Revenue . . . .	1,55,60,000	1,39,86,156	15,73,844	..
53	3.—State Excise Duties . . . .	39,63,000	39,25,788	37,212	..
55	4.—Stamps . . . . .	7,75,000	7,75,440	..	440
57	5.—Forest—				
	Voted . . . . .	71,49,000	68,64,599	2,84,401	..
	Charged . . . . .	..	35	..	35
68	6.—Registration . . . . .	18,93,000	19,16,532	..	23,532
69	8.—Other Taxes and Duties—				
	Voted . . . . .	19,21,000	17,25,051	1,95,949	..
	Charged . . . . .	2,600	2,534	66	..
71	10.—Irrigation—				
	Voted . . . . .	5,38,91,000	3,41,72,722	1,97,18,278	..
	Charged . . . . .	46,65,000	43,53,566	3,11,434	..
91	11.—Interest on Ordinary Debt—				
	Voted . . . . .	1,000	..	1,000	..
	Charged . . . . .	87,52,000	78,28,875	9,23,125	..
94	13.—General Administration— General Administration—				
	Voted . . . . .	2,68,53,000	2,66,93,426	1,59,574	..
	Charged . . . . .	8,83,000	8,69,014	13,986	..
101	14.—Administration of Justice—				
	Voted . . . . .	84,18,000	83,21,645	96,355	..
	Charged . . . . .	27,52,000	27,50,476	1,524	..
105	15.—Jails and Convict Settlements	84,39,000	75,62,526	8,76,474	..
111	16.—Police . . . . .	5,97,75,000	5,96,25,509	1,49,491	..

**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.
115	17.—Ports and Pilotage . . .	8,63,000	8,97,764	..	34,764
116	18.—Scientific Departments . . .	1,32,000	66,665	65,335	..
117	19.—Charges on account of Education.	6,59,49,000	6,27,44,649	32,04,351	..
132	20.—Medical—				
	Voted . . . . .	4,24,45,000	3,78,22,821	46,22,179	..
	Charged . . . . .	72,700	83,190	..	10,490
145	21.—Public Health . . . . .	1,16,16,001	1,08,40,574	7,75,427	..
150	22.—Charges on account of Agriculture.	3,39,72,800	3,06,91,178	32,81,622	..
161	23.—Agriculture—Fisheries . . .	15,69,000	12,00,751	3,68,249	..
168	24.—Charges on account of Veterinary.	26,12,000	25,35,995	76,005	..
170	25.—Charges on account of Co-operative Credit.	21,45,000	21,27,626	17,374	..
173	26.—Industries—Industries—				
	Voted . . . . .	87,38,000	78,91,322	8,46,678	..
	Charged . . . . .	5,81,000	5,46,000	35,000	..
194	27.—Industries—Cottage Industries.	23,95,200	21,60,901	2,34,299	..
197	29.—Industries—Cinchona . . . . .	30,05,000	29,92,597	12,403	..
212	31. Miscellaneous Departments—Fire Services	37,41,000	37,88,228	..	47,228
213	32.—Miscellaneous Departments (excluding Fire Services).	67,38,000	52,32,857	15,05,143	..
217	33.—Civil Works—				
	Voted . . . . .	6,05,40,000	4,36,93,524	1,68,46,476	..
	Charged . . . . .	13,05,000	12,75,391	29,609	..
244	34.—Famine . . . . .	1,61,16,000	1,50,70,713	10,45,287	..

## 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.
246	36.—Privy Purses and allowances of Indian Rulers.	1,90,000	1,76,427	13,573	..
247	37.—Superannuation Allowances and Pensions—				
	Voted . . .	1,39,90,000	1,37,77,751	2,12,249	..
	<i>Charged</i> . . .	3,29,000	3,07,056	21,944	..
250	38.—Charges on account of Stationery and Printing.	62,42,000	60,57,746	1,84,254	..
259	40.—Miscellaneous—Contributions—				
	Voted . . .	1,12,50,000	97,53,003	14,96,997	..
	<i>Charged</i> . . .	27,57,000	24,40,070	3,16,930	..
260	41.—Miscellaneous—Other Miscellaneous Expenditure—				
	Voted . . .	3,09,87,000	2,27,34,822	82,52,178	..
	<i>Charged</i> . . .	1,58,000	98,540	59,460	..
267	42.—Miscellaneous—Expenditure on Displaced Persons—				
	Voted . . .	6,66,24,000	7,09,29,962	..	43,05,962
	<i>Charged</i> . . .	16,31,000	5,33,000	10,98,000	..
273	43.—Community Development Projects—				
	Voted . . .	3,20,19,000	86,25,961	2,33,93,039	..
	<i>Charged</i> . . .	3,00,000	66,198	2,33,802	..
278	44.—Extraordinary Charges—				
	Voted . . .	5,08,34,000	2,92,00,750	2,16,33,250	..
	<i>Charged</i> . . .	18,000	21,162	..	3,162
281	45.—Pre-partition Payments .	50,00,000	36,66,300	13,33,700	..
282	48.—Road and Water Transport Schemes—				
	Voted . . .	1,83,32,100	1,81,75,136	1,56,964	..
	<i>Charged</i> . . .	10,63,000	11,67,055	..	1,04,055

**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.
286	7.—Charges on account of Motor Vehicles Acts—				
	<i>Charged</i> . . .	4,50,000	4,50,000	..	..
287	9.—Interest on Works for which Capital Accounts are kept—				
	<i>Charged</i> . . .	14,22,000	13,14,623	1,07,377	..
288	12.—Appropriation for Reduction or Avoidance of Debt—				
	<i>Charged</i> . . .	56,63,000	56,63,000	..	..
289	50.—Public Debt—				
	<i>Charged</i> . . .	11,12,11,000	7,65,86,835	3,46,24,165	..
200	46.—Multipurpose River Schemes	11,37,89,000	8,89,51,000	2,48,38,000	..
291	47.—Civil Works . . . . .	2,72,35,000	1,85,57,702	86,77,298	..
308	49.—Capital Outlay on Schemes of State Trading—				
	Voted . . . . .	1	4,05,27,618	..	4,05,27,617
	<i>Charged</i> . . . . .	26,000	17,791	8,209	..
345	52.—Loans and Advances by State Governments.	2,30,02,000	2,17,78,960	12,23,040	..
<hr/>					
Totals—					
	Voted . . . . .	85,11,84,102	74,86,92,736	14,74,30,909	4,49,39,543
				Net Saving 10,24,91,366	
	<i>Charged</i> . . . . .	14,40,41,300	10,63,74,411	3,77,84,631	1,17,742
				Net saving 3,76,66,889	
<hr/>					
	GRAND TOTAL . . . . .	99,52,25,402	85,50,67,147	18,52,15,540	4,50,57,285
<hr/>					
Amounts of excess—					
					Rs.
	Voted (See paragraph 8 of the Audit Report)				4,49,39,543
	<i>Charged</i> (See paragraph 9 of the Audit Report)				1,17,742

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

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

NEW DELHI ;  
The 11 2 NOV 1957 } A. K. CHANDA,  
Comptroller and Auditor General of India.



See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—“4.—Taxes on Income other than Corporation Tax”—</b>			
<b>A.—Collection of Agricultural Income Tax—</b>			
	Rs.		
O. . . . .	3,81,000	} 4,50,500	} 4,52,039
S. . . . .	94,000		
R. . . . .	—24,500		
<b>Surrenders or withdrawals within grant—</b>			
R. . . . .	24,500	24,500	.. —24,500
Total	4,75,000	4,52,039	—22,961

## REVIEW.

The original grant of Rs. 3,81,000 was augmented to Rs. 4,75,000 by the supplementary grant of Rs. 94,000. There was a saving of Rs. 22,961 in the final grant. The surrender of Rs. 24,500 converted the saving to an excess of Rs. 1,539.

## Grant No. 2—Land Revenue.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—“7.—Land Revenue”—</b>			
<b>A.—CHARGES OF ADMINISTRATION—</b>			
<b>A. 1.—Pay of Officers—</b>			
	Rs.		
O. . . . .	1,56,000	} 1,58,590	1,62,253
R. . . . .	2,590		
<b>A. 2.—Pay of Establishment—</b>			
O. . . . .	9,23,600	} 9,33,065	9,33,504
R. . . . .	9,465		
<b>A. 3.—Allowances, honoraria, etc.—</b>			
O. . . . .	7,57,600	} 7,97,554	7,90,995
R. . . . .	39,954		
<b>A. 4.—Contingencies—</b>			
O. . . . .	1,59,400	} 1,72,017	1,67,461
R. . . . .	12,617		
<b>A. 5.—Establishment charges payable to other Governments, Departments, etc.—</b>			
O. . . . .	39,600	} 91,774	28,643
R. . . . .	52,174		
Col. 4.—Due to non-adjustment of the proportionate cost of the establishment for cess work on account of non-submission of relevant statements by the local officers.			
<b>A. 6.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . .	—1,94,800	} —2,36,833	—1,59,451
R. . . . .	—42,033		
Col. 4.—Due mainly to wrong adjustment of recoveries on account of Road Cess Valuation and Revaluation Establishment by some District Officers.			
<b>B.—MANAGEMENT OF GOVERNMENT ESTATES—</b>			
<b>B. 1.—Pay of Officers—</b>			
O. . . . .	21,800	} 28,856	29,656
R. . . . .	7,056		
<b>B. 2.—Pay of Establishment—</b>			
O. . . . .	3,95,700	} 7,00,328	6,69,846
R. . . . .	3,04,628		
<b>B. 3.—Allowances, honoraria, etc.—</b>			
O. . . . .	3,66,100	} 5,44,055	5,29,954
R. . . . .	1,77,955		
<b>B. 4.—Contingencies—</b>			
O. . . . .	6,46,900	} 23,48,037	22,36,305
R. . . . .	17,01,137		
Col. 4.—Mainly due to non-completion of the printing work within the year.			
<b>B. 5.—Establishment charges payable to other Governments, Departments, etc.</b>			
			1,456
			+ 1,456

Major Head and Sub head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "7.—Land Revenue"—contd.</b>			
<b>D.—SURVEY, SETTLEMENT AND RECORD OPERATIONS—</b>			
<b>D.1.—Pay of Officers—</b>			
O. . . . .	6,28,300	2,20,185	2,17,784
R. . . . .	—4,08,115		
<b>D. 2.—Pay of Establishment—</b>			
O. . . . .	32,78,500	38,18,729	37,65,074
R. . . . .	5,40,229		
<b>D. 3.—Allowances, honoraria, etc.—</b>			
O. . . . .	37,18,700	29,45,448	29,02,181
R. . . . .	—7,73,252		
<b>D. 4.—Contingencies—</b>			
O. . . . .	45,16,800	15,38,528	14,76,612
R. . . . .	—29,78,272		
<b>D. 5.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.</b>			
	—4,000	—3,900	+100
<b>E.—LAND RECORDS—</b>			
O. . . . .	78,800	82,531	78,327
R. . . . .	3,731		
<b>F.—ASSIGNMENTS AND COMPENSATIONS—</b>			
O. . . . .	63,000	60,986	55,369
R. . . . .	—2,014		
<b>G.—CHARGES IN ENGLAND—</b>			
<b>High Commissioner for India—</b>			
O. . . . .	8,000	6,680	6,374
R. . . . .	—1,320		
<b>I.—WORKS—</b>			
R. . . . .	1,98,660	1,98,660	97,713
<b>Col. 4.—Compensation for acquisition not preferred within the year.</b>			
<b>Surrenders or withdrawals within grant—</b>			
R. Gross . . . . .	11,12,777	11,12,777	—11,12,777
R. Deductions . . . . .	42,033	42,033	—42,033
<hr/>			
<b>Totals—</b>			
Gross . . . . .	1,57,58,800	1,41,49,507	—16,09,293
Deductions . . . . .	—1,98,800	—1,63,351	+35,449
Net . . . . .	1,55,60,000	1,39,86,156	—15,73,844

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**REVIEW.**

The saving of Rs. 15,73,844 in the grant of Rs. 1,55,60,000 was reduced to Rs. 4,19,034 by the surrender of Rs. 11,54,810.

2. *Drawal of money from Treasury to prevent lapse of budget grant.*—A sum of Rs. 6,400 was withdrawn from a treasury in March, 1954 to meet the cost of construction of a bungalow and kept undisbursed for about a year in a sealed bag in the sub-treasury. It was admitted that the amount was drawn to prevent lapse of budget grant. Such action was in contravention of the financial rule which lays down that no money should be drawn from the treasury unless required for immediate disbursement.

Government have condoned this irregularity as a special case.

Grant No. 3.—State Excise Duties.

53

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "8.—State Excise Duties".</b>			
<b>A.—SUPERINTENDENCE—</b>			
<b>A. 1.—Pay of Officers—</b>			
O. . . . .	1,06,600	98,200	96,689
R. . . . .	—8,400		
<b>A.-2.—Pay of Establishment—</b>			
O. . . . .	2,08,970	2,02,130	2,01,068
R. . . . .	—6,840		
<b>A. 3.—Allowances, honoraria, etc.—</b>			
O. . . . .	2,90,270	2,93,570	2,89,371
R. . . . .	3,300		
<b>A. 4.—Contract Contingencies—</b>			
O. . . . .	15,360	17,000	16,733
R. . . . .	1,640		
<b>A. 5.—Other Contingencies—</b>			
O. . . . .	1,07,500	1,30,800	1,29,469
R. . . . .	23,300		
<b>A. 6.—Secret Service Expenditure—</b>			
O. . . . .	8,000	10,600	10,601
R. . . . .	2,600		
<b>B.—DISTRICT CHARGES—</b>			
<b>B. (i).—District Charges—</b>			
<b>B. (i)-1.—Pay of Officers—</b>			
O. . . . .	2,75,000	2,73,000	2,69,897
R. . . . .	—2,000		
<b>B. (i)-2.—Pay of Establishment—</b>			
O. . . . .	8,81,900	8,64,000	8,53,471
R. . . . .	—17,900		
<b>B. (i)-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	11,25,800	12,07,500	11,95,526
R. . . . .	81,700		
<b>B. (i)-4.—Contract Contingencies—</b>			
O. . . . .	80,000	78,900	72,643
R. . . . .	—1,100		
<b>B. (i)-5.—Other Contingencies—</b>			
O. . . . .	2,17,800	2,12,800	2,09,869
R. . . . .	—5,000		
<b>B. (i)-6.—Secret Service Expenditure—</b>			
O. . . . .	12,000	13,100	12,614
R. . . . .	1,100		
<b>B. (ii).—District Charges in Chandernagore—</b>			
<b>B. (ii)-2.—Pay of Establishment</b>			3,453
			+ 3,453
Col. 4.—Provision made under Sub-head B(i)-2.			

## Grant No. 3.—State Excise Duties—concl'd.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "8.—State Excise Duties"—concl'd.</b>			
<b>B.—DISTRICT CHARGES—concl'd.</b>			
<b>B. (ii) District Charges in Chandernagore—concl'd.</b>			
B. (ii)-3.—Allowances, honoraria, etc.	..	2,816	+ 2,816
Col. 4.—Provision made under Sub-head B(i)-3.			
B. (ii)-4.—Contract Contingencies . . . . .	..	18	+ 18
<b>D.—COST PRICE OF OPIUM SUPPLIED TO STATE EXCISE DEPARTMENT—</b>			
O. . . . .	Rs. 6,27,000	5,61,600	5,61,550
R. . . . .	—65,400		
<b>F.—WORKS—</b>			
O. . . . .	Rs. 7,000	..	..
R. . . . .	—7,000	..	..
For rounding . . . . .	—200	..	+ 200
<b>Total</b> . . . . .	<b>39,63,000</b>	<b>39,25,788</b>	<b>—37,212</b>

## REVIEW.

The expenditure of Rs. 39,25,788 against the grant for Rs. 39,63,000 resulted in the final saving of Rs. 37,212.

## 2. Stock Account of Excise Opium for 1954-55.

	Mds.	Srs.
Opening balance as on 1st April, 1954 . . . . .	81	19
Receipts during 1954-55 . . . . .	213	34
Issues during 1954-55 . . . . .	227	10
Closing balance as on 31st March, 1955 . . . . .	68	3

The Stock Account is based on audited Treasury Accounts and the figures therein agree with those shown in the half-yearly certificate of verification of opium in stock furnished by the District Officers for half-year ending 31st March, 1955.

**Grant No. 4—Stamps.**

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "9.—Stamps".</b>			
<b>A.—NON-JUDICIAL—</b>			
<b>A. 1.—Superintendence—</b>			
	Rs.		
O. . . . .	75,400		
R. . . . .	—1,600	73,800	70,517
			—3,283
<b>A. 2.—Charges for the sale of Stamps—</b>			
O. . . . .	3,25,000		
S. . . . .	6,000	3,31,000	3,38,943
			+7,943
<b>A. 3.—Cost of Stamps supplied from Central Stamp Stores—</b>			
O. . . . .	1,05,000		
S. . . . .	24,500	1,20,500	1,18,718
R. . . . .	—9,000		—1,782
<b>B.—JUDICIAL—</b>			
<b>B. 1.—Superintendence—</b>			
O. . . . .	37,700		
R. . . . .	— 800	36,900	35,258
			—1,642
<b>B. 2.—Charges for the sale of Stamps—</b>			
O. . . . .	60,000		
S. . . . .	1,500	61,500	62,526
			+1,026
<b>B. 3.—Cost of Stamps supplied from Central Stamp Stores—</b>			
O. . . . .	1,05,000		
S. . . . .	35,000	1,51,300	1,49,478
R. . . . .	11,300		—1,822
<b>For rounding—</b>			
O. . . . .	—100	.	
R. . . . .	100	..	..
<b>Total</b>	<b>7,75,000</b>	<b>7,75,440</b>	<b>+ 440</b>

## REVIEW.

The original grant of Rs. 7,08,000 was augmented to Rs. 7,75,000 by a supplementary grant of Rs. 67,000 against which the expenditure amounted to Rs. 7,75,440 causing an excess of Rs. 440.

## Annual Stock Account of Stamps (Provincial) for the year 1954-55.

Particular of Stamps.	Opening Balance on the 1st April 1954.	Receipts.	Total.	Issues.	Closing Balance on the 31st March 1955.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Non-Judicial . . .	1,36,86,328	1,80,79,249	3,26,65,577	1,86,09,921	1,40,55,656
B.—Judicial . . .	1,12,86,564	1,34,90,087	2,47,76,651	1,16,88,545	1,30,88,106
<b>Total</b> . . .	<b>2,49,72,892</b>	<b>3,24,69,336</b>	<b>5,74,42,228</b>	<b>3,02,98,466</b>	<b>2,71,43,762</b>

The Stock Account is based on the audited treasury accounts and the figures therein agree with those in the half yearly certificates of verification of balances furnished by the District and Treasury Officers for the half year ending 31st March, 1955.



See also the Audit Report.

Major Head and Sub-head.	Final Grant. or appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "10. —Forest".</b>			
<b>A.—CONSERVANCY AND WORKS—</b>			
<b>A. I.—Timber and other produce removed from the forests by Government Agency—</b>			
Rs.			
O. . . . .	16,50,000	15,10,595	14,93,444
R. . . . .	—1,39,405		
<b>A. II.—Timber and other produce removed from the forests by consumers and purchasers—</b>			
O. . . . .	2,71,000	2,68,300	2,68,254
R. . . . .	—2,700		
<b>A. III.—Construction, purchase and maintenance, etc.—</b>			
O. . . . .	6,53,165	8,03,922	7,77,848
R. . . . .	1,48,757		
<b>A. IV.—Conservancy and Regeneration—</b>			
O. . . . .	3,06,489	3,24,692	3,24,194
R. . . . .	18,203		
<b>A. V.—Miscellaneous—</b>			
Charged			35
Voted—			+35
O. . . . .	7,47,000	8,13,898	7,99,223
R. . . . .	66,898		
<b>A. VI.—Suspense—</b>			
R. . . . .	675	675	675
<b>A. VII.—Deduct—Amount recoverable from other Governments, Departments, etc.—</b>			
O. . . . .	—6,30,000	—6,25,400	—5,30,209
R. . . . .	4,600		
Col. 4.—Smaller recovery due to less adjustment of the price of logs and the supply of sleepers to the Railways and also due to less supply of sleepers to Railways than anticipated.			
<b>B.—ESTABLISHMENT—</b>			
<b>B. 1.—Pay of Officers—</b>			
O. . . . .	2,58,000	2,72,499	2,72,231
R. . . . .	14,499		
<b>B. 2.—Pay of Establishment—</b>			
O. . . . .	8,75,000	9,61,491	9,49,515
R. . . . .	86,491		
<b>B. 3.—Allowances, honoraria, etc.—</b>			
O. . . . .	9,70,250	11,26,021	11,24,590
R. . . . .	1,55,771		
<b>B. 4.—Contingencies—</b>			
O. . . . .	1,79,500	2,41,579	2,36,991
R. . . . .	62,079		

Major Head and Sub-head.	Final Grant or appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "10.—Forest"—conold.</b>			
<b>B.—ESTABLISHMENT—conold.</b>			
<b>B. 6.—Grants-in-aid, contributions, etc.—</b>			
	Rs.		
O. . . . .	1,200		
R. . . . .	—40	1,160	1,160 ..
<b>B. 8.—Establishment charges payable to other Governments, Departments, etc.—</b>			
O. . . . .	20,000		
R. . . . .	3,500	23,500	23,500 ..
<b>B. 9.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . .	—36,950		
R. . . . .	—34,450	—71,400	—71,569 —169
<b>D.—CHARGES IN ENGLAND—</b>			
<b>High Commissioner for India—</b>			
O. . . . .	12,200		
R. . . . .	—4,400	7,800	7,785 —15
<b>E.—DEVELOPMENT SCHEMES—</b>			
O. . . . .	18,70,000		
R. . . . .	—6,66,281	12,03,710	11,86,967 —16,752
<b>For rounding—</b>			
O. . . . .	146		
R. . . . .	—146	..	..
<b>Surrenders or withdrawals within grant or appropriation—</b>			
R. Gross . . . . .	2,56,099	2,56,099	.. —2,56,099
R. Deductions . . . . .	29,850	29,850	.. —29,850
<b>Totals—</b>			
<i>Charged</i> . . . . .		35	+35
<b>Voted—</b>			
Gross . . . . .	78,15,950	74,66,377	—3,49,573
Deductions . . . . .	—6,66,950	—6,01,778	+65,172
Net . . . . .	71,49,000	68,64,599	—2,84,401

## REVIEW.

In the charged section a sum of Rs. 35 was expended without any provision being made therefor. In the voted section there was a saving of Rs. 2,84,401. The surrender of 2,85,949 converted the saving to an excess of Rs. 1,548.

2. Sub-head E-Development Schemes.—The details of the scheme included under the sub-head and the expenditure incurred on each of them are shown in the statement below :—

Name of the Scheme.	Expenditure during 1954-55.	Expenditure to end of 1954-55.
	Rs.	Rs.
(1) Conservation of private forests and afforestation of private waste lands.	2,36,960	21,11,900
(2) Afforestation of Government waste lands by State Agency .	9,50,007	35,85,653
(3) Scheme for afforestation in the district of Nadia . . . .	..	5,96,139
Total .	11,86,967	62,93,692

3. Two type writers worth Rs. 1,435 and one wall clock valued at Rs. 135 were stolen from an Office of the Forest Department in June 1950. The stolen clock was subsequently recovered by the Police from a certain person against whom criminal proceedings were started. But the trial could not proceed as the accused person remained absconding. The loss of Rs. 1,435 has been written off under orders of Government in May 1954.

## ACCOUNTS AND REVIEW OF THE SILIGURI BAND SAW MILL FOR 1954-55.

*Comparative Extraction, Manufacturing and Profit and Loss Account of the Band Saw Mill, Siliguri for the year 1954-55.*

Dr.

Cr.

	1953-54	1954-55	1953-54	1954-55
1	2	3	4	5
1953-54	1954-55	1953-54	1954-55	1954-55
Rs.	Rs.	Rs.	Rs.	Rs.
To Opening Stock Logs and Sawn timber . . . . .	5,61,121	4,60,624	By Sale of sawn timbers . . . . .	7,59,448
" Royalty on logs . . . . .	2,09,632	3,73,104	" Sale of Sal Slab . . . . .	4,516
" Extraction charges . . . . .	2,01,247	1,99,182	" Timber and slab used Departmentally . . . . .	5,503
" Audit Fee . . . . .	1,530	2,790	" Miscellaneous receipt . . . . .	4,330
" Milling Expenses . . . . .	2,12,237	1,46,325	" Value of logs sold . . . . .	..
" Administration expenses . . . . .	30,590	39,534	" Gain in value of logs and sawn timber transferred to other classes.	583
" Miscellaneous Selling Expenses . . . . .	22,751	17,289	" Adjustment of value of stores as per audit objection.	..
" Interest on Capital Outlay . . . . .	11,104	68,673	" Closing balance of log and sawn timber . . . . .	4,60,624
" Value received by collection . . . . .	662	..	" Sal Slab converted into firewood . . . . .	5,010
" Reclassification of timber and shortage on verification.	2,276	5,100	" Timber found excess in Stock Taking . . . . .	286
" Amount written off due to over valuation of Sundry Debtor Account in 1950-51.	..	7,743	" Net deficit for the year . . . . .	13,451
" Loss on sale of logs below cost . . . . .	..	5,175		
" Loss due to written off stores and Buildings . . . . .	246	2,093	GRAND TOTAL . . . . .	12,53,751
" Bad Debts written off . . . . .	355	..	GRAND TOTAL . . . . .	13,94,600
" Net profit for the year . . . . .	..	66,968		

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

SILIGURI, }  
The 2nd February, }  
1956. }

L. N. CHATTERJEE,  
Accountant.

K. R. KAYAL,  
Store Forester.

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

*Comparative balance sheet of the Band Saw Mill, Siliguri as at 31st March, 1955.*

Capital and Liabilities	1953-54	1954-55	Property and Assets.	1953-54	1954-55
1	2	3	4	5	6
	Rs.	Rs.		Rs.	Rs.
<i>Government Capital Account—</i>					
Opening Balance . . . . .	7,89,461	8,08,947	Property and Assets less Depreciation . . . . .	2,85,561	2,82,273
Add adjustments during the year . . . . .	..	24,537	Sundry Debtors . . . . .	46,801	90,236
Deduct adjustments during the year . . . . .	4,74,757	..	Oil Stores and spare parts . . . . .	21,975	23,832
<u>Add withdrawals . . . . .</u>	<u>3,14,704</u>	<u>8,33,484</u>	<i>Stock-in-trade—</i>		
	12,16,453	7,61,705	Logs . . . . .	37,462	1,15,863
<i>Deduct remittances . . . . .</i>	<i>15,31,157</i>	<i>15,95,189</i>	Sawn timber . . . . .	4,23,162	2,12,340
<i>Deduct Losses . . . . .</i>	<i>7,22,210</i>	<i>10,13,387</i>	Net deficit . . . . .	13,451	..
	..	13,451			
Closing Balance Total . . . . .	8,08,947	5,68,351			
Advance Royalty payable . . . . .	1,072	9,423			
<i>Liabilities—</i>					
Audit Fees . . . . .	1,530	2,790			
Interest on Government Capital . . . . .	11,104	68,673			
Leave and Pension contribution . . . . .	5,295	6,708			
Sundry Creditors . . . . .	464	1,631			
Net Profit . . . . .	..	66,968			
<b>TOTAL . . . . .</b>	<b>8,28,412</b>	<b>7,24,544</b>	<b>TOTAL . . . . .</b>	<b>8,28,412</b>	<b>7,24,544</b>

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

SILIGURI,	}	L. N. CHATTERJEE,	K. R. KAYAL,
The 2nd February, 1956.		Accountant.	Store Forester.
			B. C. MUKHERJEE,
			Manager,
			Siliguri Saw Mills.

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**AUDIT CERTIFICATE.**

I have examined the Extraction, Manufacturing Profit and Loss Account, comparative cost sheet for the year 1954-55 and the Balance Sheet of the Siliguri Band Saw Mill as on the 31st March, 1955. I have obtained all the information and explanations that I have required and subject to the observations in the separate audit comments, I certify as a result of my audit that in my opinion the accounts and the Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the concern according to the best of my information and explanations given to me and as shown by the books of the concern.

**SILIGURI,**  
*The 29th March, 1956.*

}

**S. C. DAS GUPTA,**  
*Assistant Accounts Officer,*  
*West Bengal.*

*Comparative cost sheet of the Siliguri Saw Mills for the year 1954-55.*

	1953-54	1954-55
	Rs.	Rs.
1. Log Sawn		2,21,395.95 c.ft.
2. Outturn of sawn timber	2,67,730.42 c.ft.	1,64,717.65 c.ft.
3. Loss in conversion	1,79,619.16 "	56,678.30 "
4. Percentage of loss	88,111.26 "	25.60%
	32.91%	
	Rs.	
5. Cost of logs sawn	6-18,982	Rs. 4,84,260
		@ 3/7/1
		@ 47.04 as.
<i>Miscellaneous</i>		
Direct charges	1,53,505	95,256
Depreciation	18,047	18,730
Supervising establishment	40,685	32,339
Administration expenses	30,590	39,534
		Average 18-90 as.
		" 2.72 as.
		Average 14.23 as.
		" 3.51 as.
<i>Miscellaneous expenses</i>		
On selling including interest	33,855	17,289
All in cost	8,95,664	6,87,408
Sale of sawn timber	7,59,448	10,34,070
		3.01 as.
		4/15/9
		4/12/10
		Average rate of cost realised.
	Rs.	A. P.
	6 10 3	Teak Rs. 4-10-3
	4 15 2	'A' Class Rs. 4-3-7
	3 7 9	'B' Class Rs. 3-12-3
	3 7 7	'C' Class Rs. 3-5-3
	2 5 2	'D' and 'E' Class Rs. 2-12-0
	Average rate realised.	Average rate realised.
	Rs.	A. P.
	6 10 3	9 5 2
	4 15 2	5 3 7
	3 7 9	5 5 10
	3 7 7	3 2 1
	2 5 2	2 6 9

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

SILIGURI,	} L. N. CHATTERJEE,	} B. C. MUKHERJEE,
	} <i>Accountant.</i>	} <i>Manager,</i>
		} <i>Siliguri Saw Mills.</i>
The 2nd February, 1956.		

*Financial Review of Siliguri Band Saw Mills for the year 1954-1955.*

In presenting herewith the Profit and Loss Account and Balance Sheet for the Government Saw Mill at Siliguri for the year 1954-55, I have to report that the profit for the year under review amounted to Rs. 66,968 as against a deficit of Rs. 13,451 in 1953-54 and Rs. 1,15,046 in 1952-53.

2. The working of the year under report was satisfactory on the whole. The Sawmill was closed for 55 days (for annual overhauling and stock taking, etc.) except mill holidays.

3. Timbers were sold mostly to Railways in considerable quantities in the form of sleepers and to various other Government Departments of this Province. Besides, timbers were also sold to casual purchasers at schedule of rates and the balance in Public Auction which started from 14-4-44, twice a month. In the latter part of the year under review auction sale was held 4 times a month.

4. The total volume of timbers sold was 1,99,061 c.ft. as against 1,58,068 c.ft. in 1953-54.

5. The mill worked in single shift during the year and the outturn of sawn timbers was 1,64,718 c.ft. as against 1,79,619 c.ft. in 1953-54 and 1,64,689 c.ft. in 1952-53.

SILIGURI, }  
The 2nd February, 1956. }

B. C. MUKHERJEE,  
Manager, Siliguri Saw Mills,  
Divisional Forest Office, Siliguri.



- *AUDIT COMMENTS*

The statement below shows the results of the operations of the Siliguri Band Saw Mill as also the comparative costs of timber during the year under report as compared to those relating to the two years immediately preceding with :—

Particulars	Year		
	1952-53	1953-54	1954-55
(i) Outturn of Sawn Timber .	1,64,689·19 c.ft.	1,70,619·16 c.ft.	1,64,717·65 c.ft.
(ii) Loss in conversion . . .	70,003·92 c.ft.	88,111·26 c.ft.	56,678·30 c.ft.
(iii) Percentage of Loss . . .	29·83%	32·91%	25·60%
(iv) Cost of production per unit. (c. ft.)	Rs. 4-14-4	Rs. 4-15-9	Rs. 4-2-4·9
(v) Over-all cost of production .	Rs. 6,40,340	Rs. 8,95,664	Rs. 6,87,408
	Rs.	Rs.	Rs.
Expenses including overhead charges—			
(vi) Direct charges . . . . .	1,61,004	1,53,505	95,256
(vii) Depreciation . . . . .	18,963	18,047	18,730
(viii) Supervising Establishment .	38,889	40,685	32,339
(ix) Administration Expenditure	27,251	30,590	39,534
(x) Miscellaneous Expenditure .	36,235	33,855	17,289
	Rs.    A. P.	Rs.    A. P.	Rs.    A. P.
(xi) Average rate of cost of sawn timber of different grade (per c. ft.)			
Teak . . . . .	5 13 6	5 15 4	4 10 3
A Class Sal . . . . .	4 15 9	5 0 9	4 3 7
B. Class Sal . . . . .	4 11 9	4 9 5	3 12 3
C Class Sal . . . . .	4 4 2	3 15 2	3 5 3
D & E Class Sal . . . . .	3 10 5	3 5 9	2 12 0
(xii) Average Selling price obtained for different grades of Sawn timber (per c.ft.)			
Teak . . . . .	6 6 9	6 10 3	9 5 2
A Class Sal . . . . .	4 12 9	4 15 2	5 3 7
B Class Sal . . . . .	5 4 5	3 7 9	5 5 10
C Class Sal . . . . .	2 6 8	3 7 7	3 2 1
D & E Class Sal . . . . .	1 10 2	2 5 2	2 6 9

*AUDIT COMMENTS--contd.*

The foregoing statement indicates a 'fall' in the outturn of sawn timber along with a slight increase in expenditure on 'Depreciation' and "Administration". As against this, however, there was appreciable reduction in the over all cost of production during the year under audit as compared to the previous year.

*(Comparative Extraction, Manufacturing and Profit and Loss account)*

2. As exhibited in the *Pro forma* accounts the year under report ended with a 'Net profit' of Rs. 66,968. As against this, the accounts for the two years immediately preceding showed 'net losses' to the extent of Rs. 13,451 and Rs. 1,15,046 respectively. As in previous years, however, there could not be produced to audit a self-complete system of ledgers, journal, etc., in support of the *Pro forma* accounts as drawn up. For the reasons as above, as also to the extents indicated in the paras, which follow, the figure of the 'Net Profit' as exhibited in the year under report cannot be accepted as correct. Subject to the remarks as above, the profit for the year was due mainly to an increase in the turnover by about 26% over that in 1953-54 added to an increase in the selling prices of the different varieties of sawn timber ; there was a reduction in the cost of production.

*(Depreciation)*

3. Motor Trucks were found to have been depreciated at the rate of 10% per annum like other items of plant and machinery. But the motor trucks etc. being susceptible to greater wear and tear than other articles of plant and machinery the rate of 10% as actually adopted was rather low and consequently, the expenditure on depreciation was understated.

*(Plant and Machinery)*

4. The items 'Well Ring' and Ring well shown on the asset side of the Balance sheet for an aggregate value of Rs. 481 could not be traced into the Plant Register produced before audit.

*(Raw Materials)*

5. Priced Store Ledgers were not maintained and consequently the values shown against this item in the Balance sheet were not susceptible of audit check.

*(Sundry creditors)*

6. No Purchase Ledger was maintained. Out of the amount of Rs. 1,631 shown under this item, a sum of Rs. 1,069 was verified with the relevant vouchers. But no vouchers or particulars could be produced in respect of the residual purchases for Rs. 562 which consequently remained unverified to this extent.

*(Cost of Production)*

7. The closing balances of logs and sawn timber were valued at their cost of production. The cost of production per unit of timber was however arrived at by dividing the total cost of production of Rs. 6,87,408 by the total outturn of sawn timber, viz., 1,64,717.65 c.ft.. But in the process of sawing the logs into timber, considerable quantities of Sal slabs and fire wood were obtained

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*AUDIT COMMENTS—concl'd.*

from the said logs. These bye-products had salable values and these were actually being sold from time to time. But the sale proceeds of these bye-products were not taken credit for in arriving at the cost of production of sawn timber which consequently remained inflated. In the circumstances, the value of the closing stock of timber was overstated to this extent. Further, no records or certificates were forthcoming to show whether and when the stock of timber was physically verified in 1954-55. In the circumstances, Audit is not in a position to say whether the balances shown in the accounts represented the actual verified balances on 31st March, 1955.

For purposes of arriving at the cost of production per unit, some of the items of office and administrative expenses were not taken into account including the following:—

- (i) Proportionate pay and allowances of the Conservator General of Forests for supervision exercised by him ;
- (ii) Portion of expenditure on establishment and contingent charges incurred in his office for work in connection with the Saw Mill ;
- (iii) Interest on Capital outlay ; and
- (iv) Amount of bad debts written off.

The above items of expenditure should have been included in the cost sheet for the purposes of working out the true cost of production.

## Grant No. 6.—Registration.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 11—Registration "</b>			
<b>A.—SUPERINTENDENCE—</b>			
O. . . . .	Rs. 1,02,200	1,00,185	99,520
R. . . . .	—2,015		
<b>B.—DISTRICT CHARGES—</b>			
<b>B.1.—Pay of officers—</b>			
O. . . . .	3,23,000	3,13,000	3,11,826
R. . . . .	—10,000		
<b>B.2.—Pay of Establishment—</b>			
O. . . . .	6,69,000	6,83,100	6,97,540
R. . . . .	14,100		
<b>B.3.—Allowances, honoraria, etc.—</b>			
O. . . . .	5,51,000	5,63,700	5,73,076
R. . . . .	12,700		
<b>B.4.—Contract Contingencies—</b>			
O. . . . .	1,16,000	1,20,000	1,19,229
R. . . . .	4,000		
<b>B.5.—Other Contingencies—</b>			
O. . . . .	1,35,100	1,15,900	1,18,671
R. . . . .	—19,200		
<b>B.6.—Losses—</b>			
R. . . . .	415	415	..
<b>B.7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
		—3,300	—3,330
<b>Total—</b>			
Gross . . . . .	18,96,300	19,19,862	+ 23,562
Deduction . . . . .	—3,300	—3,330	—30
Net . . . . .	18,93,000	19,16,532	+ 23,532

## Review.

The expenditure amounted to Rs. 19,16,532 causing an excess of Rs. 23,532 over the grant of Rs. 18,93,000.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head " 13—Other Taxes and Duties "</b>				
<b>A.—COLLECTION CHARGES.—</b>				
<b>A.-(i).—Entertainment Tax</b>				
O . . . . .	Rs. 69,500	61,000	89,167	+28,167
R . . . . .	—8,500			
Col. 4.—Mainly due to wrong adjustment of Rs. 29,711 under this sub-head instead of under Sub-head A (iii)-5 (Voted) detected too late for rectification.				
A(ii).—Betting Tax . . . . .	10,000	10,000	..	
<b>A(iii).—Tax under Bengal Finance (Sales Tax) Act, 1941—</b>				
<b>A(iii)-1.—Pay of Officers—</b>				
O . . . . .	3,77,000	3,70,000	3,65,634	—4,366
R . . . . .	—7,000			
<b>A(iii)-2.—Pay of Establishment—</b>				
O . . . . .	4,05,000	4,03,000	3,99,587	—3,413
S . . . . .	11,000			
R . . . . .	—13,000			
<b>A(iii)-3.—Allowances, honoraria, etc.—</b>				
O . . . . .	4,19,000	4,25,200	4,18,603	—6,597
R . . . . .	6,200			
<b>A(iii)-5.—Other Contingencies—</b>				
<i>Charged—</i>				
S . . . . .	2,600	2,534	2,534	..
R . . . . .	—66			
<i>Voted—</i>				
O . . . . .	2,60,500	2,48,250	2,00,953	—47,297
S . . . . .	1,00,000			
R . . . . .	—1,12,250			
Col. 4.—Mainly due to (i) the reason stated under sub-head A(i) (Rs. 29,711), (ii) non-purchase of furniture, etc. (Rs. 14,294) and (iii) non-payment of rent for a building, the claim for which was not preferred by the owner during the year (Rs. 3,780).				
<b>B.—CHARGES UNDER THE ELECTRICITY ACTS—</b>				
O . . . . .	2,84,000	2,43,487	2,41,107	—2,380
R . . . . .	—20,513			
<b>C.—WORKS</b> . . . . .	5,000	..	—5,000	
Col. 4.—See paragraph 2 of the Review.				
Surrenders or withdrawals within grant or appropriation—				
<i>Charged—</i>				
R . . . . .	66	66	..	—66
<i>Voted—</i>				
R . . . . .	1,55,063	1,55,063	..	—1,55,063
<b>Totals—</b>				
<i>Charged</i> . . . . .	2,600	2,534	—66	
<i>Voted</i> . . . . .	19,21,000	17,25,051	—1,95,949	

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Review.

In the charged section a supplementary appropriation of Rs. 2,600 was obtained during the year against which the expenditure amounted to Rs. 2,534.

In the voted section the original grant of Rs. 18,10,000 was augmented to Rs. 19,21,000 by a supplementary grant of Rs. 1,11,000 against which the expenditure stood at Rs. 17,25,051 resulting in a saving of Rs. 1,95,949. The surrender of Rs. 1,55,063, however, reduced the saving to Rs. 40,886.

2. The explanation of variation in respect of sub-head C could not be included as the same was not furnished by the Controlling authority.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head “XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept”—</b>			
<i>Deduct—Working Expenses—</i>			
<b>A.—IRRIGATION WORKS—</b>			
<i>Unproductive Works—</i>			
<b>A.-8.—Extensions and Improvements—</b>			
	Rs.		
O. . . . .	63,000	} 15,500	13,624
R. . . . .	—47,500		
<i>See items 1 and 3 of Annexure A.</i>			
<b>A.-9.—Maintenance and Repairs—</b>			
O. . . . .	8,63,000	} 11,66,000	11,67,648
R. . . . .	3,03,000		
<b>A.-10.—Establishment—Revenue Establishment—</b>			
O. . . . .	3,62,000	} 3,19,300	3,19,017
R. . . . .	—42,700		
<b>B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—UNPRODUCTIVE WORKS—</b>			
<b>B.-1.—Extensions and Improvements—</b>			
O. . . . .	29,000	} 29,400	29,619
R. . . . .	400		
<i>See items 2 and 4 of Annexure A.</i>			
<b>B.-2(1).—Maintenance and Repairs—</b>			
O. . . . .	7,00,000	} 7,75,900	8,51,848
R. . . . .	75,000		
<i>Charged—</i>			
R. . . . .	592	592	592
<b>B.-2(2).—Maintenance and Repairs—</b>			
<b>Productive Works—</b>		..	1,28,627
			+ 1,28,627
<i>Col. 4.—See paragraph 6 of the Review.</i>			
<b>B.-3.—Establishment—</b>			
<b>Revenue Establishment—</b>			
O. . . . .	1,02,000	} 97,700	92,168
R. . . . .	—4,300		
<b>Total—XVII—Irrigation, etc.—</b>			
<i>Deduct—Working Expenses—</i>			
<i>Charged—</i>			
R. . . . .	592	592	592
<i>Voted—</i>			
O. . . . .	21,19,000	} 24,02,900	20,02,551
R. . . . .	2,83,900		
			+1,99,651

## Grant No. 10.—Irrigation—contd.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "18—Other Revenue Expenditure financed from Ordinary Revenues".</b>			
<b>C.-A.—IRRIGATION WORKS—</b>			
Works for which no Capital Accounts are kept—			
<b>C.-1.—Works—</b>			
Rs.			
O. . . . . 2,99,700 } R. . . . . —1,34,700 }	1,65,000	1,61,811	—3,189
<i>See items 5, 6 and 14 of Annexure A.</i>			
<b>C.-4.—Maintenance and Repairs—</b>			
O. . . . . 14,000 } R. . . . . —4,500 }	9,500	11,883	+2,383
<i>Col. 4.—See paragraph 6 of the Review.</i>			
<b>C.-5.—Establishment—</b>			
Revenue Establishment—			
O. . . . . 42,300 } R. . . . . —12,200 }	30,100	25,791	—4,309
<i>Col. 4.—See paragraph 6 of the Review.</i>			
<b>Miscellaneous Expenditure—</b>			
<b>C.-12.—Other Charges—</b>			
O. . . . . 91,000 } R. . . . . 52,000 }	1,43,000	45,663	—97,337
<i>Col. 4.—See paragraph 6 of the Review.</i>			
<b>C.-13.—Development Schemes—</b>			
Other Schemes—			
O. . . . . 4,50,000 } R. . . . . —80,000 }	3,70,000	3,81,410	+11,410
<i>See item 39 of Annexure A.</i>			
<b>D.-B.—NAVIGATION, EMBANKMENT AND DRAIN- AGE WORKS—</b>			
Works for which no Capital Accounts are kept—			
<b>D.-1.—Works—</b>			
O. . . . . 10,91,100 } R. . . . . —4,48,900 }	6,42,200	5,30,861	—1,11,339
<i>Col. 4.—See paragraph 6 of the Review and also items 7-13 and 15-20 of Annexure A.</i>			
<b>D.-1.—Deduct—Recoveries from the Union</b>			
Government—			
O. . . . . —50,000 } R. . . . . 50,000 }	..	..	..
<b>D.-3.—Extensions and Improvements—</b>			
O. . . . . 43,800 } R. . . . . —7,800 }	36,000	52,243	+16,243
<i>Col. 4.—See paragraph 6 of the Review and also items 15 and 20 of Annexure A.</i>			
<b>D.-4.—Maintenance and Repairs—</b>			
O. . . . . 31,51,000 } R. . . . . 5,53,900 }	37,04,900	36,12,841	—92,059



Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "18—Other Revenue Expenditure financed From Ordinary Revenues"—contd.</b>			
<b>D.-B.—NAVIGATION, EMBANKMENT AND DRAIN- AGE WORKS—contd.</b>			
Works for which no Capital Accounts are kept —contd.			
D.-4(1).—Reserve for Maintenance and Repairs—			
Rs.			
O. . . . .	1,00,000		
R. . . . .	—1,00,000	..	..
D.-5.—Establishment—			
D.-5(1).—Revenue Establishment—			
O. . . . .	32,100		
R. . . . .	—600	31,500	17,669
Col. 4.—See paragraph 6 of the Review.			
D.-5(2).—General Establishment—			
O. . . . .	25,10,000		
R. . . . .	1,69,000	26,79,000	22,39,118
Col. 4.—See paragraphs 3 and 6 of the Review.			
D.-5(3).—Establishment under Collector for collection of Revenue on account of Zamin- dary Embankment under the contract system—			
O. . . . .	46,000		
R. . . . .	—15,200	30,800	28,988
D.-6.—Tools and Plant—			
O. . . . .	4,10,000		
R. . . . .	36,300	4,46,300	4,48,203
See paragraph 3 of the Review.			
D.-7.—Suspense—			
O. . . . .	—1,25,000		
R. . . . .	47,500	—77,500	—1,51,883
Col. 4.—See paragraph 6 of the Review and also Annexure B.			
D.-8.—Development Schemes—			
D.-8(1).—Intensive Food Production Schemes—			
O. . . . .	1,27,63,000		
R. . . . .	—1,24,67,500	2,95,500	2,56,041
Col. 4.—See paragraph 6 of the Review and also items 21 to 38 of Annexure A.			
D.-8(2).—Other schemes—			
O. . . . .	1,40,000		
R. . . . .	1,22,000	2,62,000	1,93,135
Col. 4.—See paragraph 6 of the Review and also items 40 to 43 of Annexure A.			
D.-8(3).—Deduct—Recoveries from the Union Government—			
R. . . . .	—72,500	—72,500	..
Col. 4.—See paragraph 6 of the Review.			
D.-9.—Other Food Production Schemes—			
O. . . . .	3,31,000		
R. . . . .	4,63,200	7,94,200	6,84,103
Col. 4.—See paragraph 6 of the Review and also items 44 to 52 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.
<b>Major Head " 18—Other Revenue Expenditure financed from Ordinary Revenues"—conold.</b>			
<b>D.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—conold.</b>			
Works for which no Capital Accounts are kept —conold.			
Miscellaneous Expenditure—			
D.-10.—Suspense— . . . . .	..	40	+40
See Annexure B.			
D.-12.—Other Charges—			
O. . . . .	Rs. 64,000		
R. . . . .	50,18,100		
	50,82,100	44,26,783	—6,55,317
Col. 4.—Mainly (i) Non-payments due either to non-receipt of some materials or non- receipt of certain bills for machinery (Rs. 3,29,885), (ii) slow progress of certain embankment works (Rs. 2,44,657) and (iii) non-receipt of debits in connection with a survey work (Rs. 31,854).			
D.-13.—Grant in-aid—			
O. . . . .	5,000		
R. . . . .	4,300		
	9,300	9,252	—48
<b>Total—" 18—Other Revenue Expenditure, etc."—</b>			
<b>Gross—</b>			
O. . . . .	2,14,59,000		
R. . . . .	—6,05,100		
	1,46,53,900	1,29,73,952	—16,79,948
<b>Deductions—</b>			
O. . . . .	—50,000		
R. . . . .	—22,500		
	—72,500	..	+72,500
<b>Major Head " 51-A.—Interest on Capital Outlay on Multipurpose River Schemes".</b>			
<b>E.—INTEREST—Charged—</b>			
<b>E.-1.—Mayurakshi Reservoir Project—</b>			
O. . . . .	46,65,000		
R. . . . .	—4,79,720		
	41,85,280	43,52,974	+1,67,694
<b>Major Head " 51-B.—Other Revenue Expenditure connected with Multipurpose River Schemes".</b>			
<b>F.—MAYURAKSHI RESERVOIR PROJECT—</b>			
O. . . . .	3,63,000		
R. . . . .	1,05,500		
	4,68,500	4,30,470	—38,030
<b>Major Head " 68—Construction of Irrigation, Navigation Embankment and Drainage Works".</b>			
<b>B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>			
<b>G.—DEVELOPMENT SCHEMES—</b>			
<b>G.-1.—Intensive Food Production Schemes—</b>			
R. . . . .	29,22,000	29,22,000	27,99,002
			—1,22,998
See items 53 and 54 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.
<b>Major Head " 80-A.—Capital Outlay on Multipurpose River Schemes "</b> .			
<b>DEVELOPMENT SCHEMES—</b>			
<b>H.—MAYURAKSHI RESERVOIR PROJECT—</b>			
<i>(See also paragraph 5 of the Review).</i>			
<b>H.-1(a).—Messanjore Dam—</b>			
<b>H.-1(a)-1.—Works—</b>			
Rs.			
O. . . . .	56,55,000	} 1,02,22,000	45,46,293 —56,75,707
R. . . . .	45,67,000		
Col. 4.— <i>See</i> paragraph 6 of the Review.			
<b>H.-1(a)-2.—Tools and Plant—</b>			
O. . . . .	3,000	} 1,000	289 —711
R. . . . .	—2,000		
<b>H.-1(a)-3.—Establishment—</b>			
O. . . . .	3,74,000	} 3,46,000	12,45,524 +8,99,524
R. . . . .	—28,000		
Col. 4.— <i>See</i> paragraphs 2 and 6 of the Review.			
<b>H.-1(a)-4.—Suspense—</b>			
O. . . . .	—99,000	} 8,06,000	6,08,272 —1,97,728
R. . . . .	9,05,000		
Col. 4.— <i>See</i> paragraph 6 of the Review.			
<b>H.-1(a)-5.—Deduct—Receipts and Recoveries on Capital Account . . . . .</b>			
			—4,481 —4,481
Col. 4.— <i>See</i> paragraph 6 of the Review.			
<b>H.-1(b).—Reclamation and Resettlement (Under Administrator)—</b>			
<b>H.-1(b)-1.—Works—</b>			
O. . . . .	94,04,700	} 33,61,904	32,82,975 —78,029
R. . . . .	—60,42,796		
<b>H.-1(b)-2.—Tools and Plant—</b>			
O. . . . .	17,500	} 769	841 +72
R. . . . .	—16,731		
<b>H.-1(b)-3.—Establishment—</b>			
O. . . . .	14,000	} 21,200	1,10,276 +89,076
R. . . . .	7,200		
Col. 4.— <i>See</i> paragraph 6 of the Review.			
<b>H.-1(b)-4.—Suspense—</b>			
R. . . . .	—31,28,580	—31,28,580	—31,18,393 +10,187
<b>H.-2.—Barrage and Irrigation—</b>			
<b>H.-2(1).—Works—</b>			
O. . . . .	1,26,85,800	} 72,82,000	62,35,950 —10,46,050
R. . . . .	—54,03,800		
Col. 4.— <i>See</i> paragraph 6 of the review.			
<b>H.-2(2).—Tools and Plant—</b>			
O. . . . .	1,51,000	} 1,17,000	1,11,929 —5,071
R. . . . .	—34,000		

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 80-A.—Capital Outlay on Multipur- pose River Schemes "—concl'd.</b>			
<i>DEVELOPMENT SCHEMES—concl'd.</i>			
<b>H.—MAYURAKSHI RESERVOIR PROJECT—concl'd.</b>			
<b>H.-2—Barrage and Irrigation—concl'd.</b>			
Rs.			
H.-2(3).—Establishment—			
O. . . . . 10,45,000	} 9,40,000	10,09,142	+69,142
R. . . . . —1,05,000			
See paragraph 2 of the Review.			
H.-2(4).—Suspense—			
O. . . . . 5,00,000	} 2,00,000	12,09,642	+10,09,642
R. . . . . —3,00,000			
Col. 4.—See paragraph 6 of the Review.			
H.-2(5).— <i>Deduct</i> —Receipts and Recoveries on Capital Account—			
O. . . . . —21,000	} —4,000	—25,833	—21,833
R. . . . . 17,000			
Col. 4.—See paragraph 6 of the Review.			
H.-3.—Establishment under Administrator—			
O. . . . . 2,70,000	} 1,98,700	1,54,321	—44,379
R. . . . . —71,300			
Col. 4.—See paragraphs 2 and 6 of the Review.			
<b>Total ' 80-A.—Capital Outlay, etc. '—</b>			
Gross—			
O. . . . . 3,00,21,000	} 2,03,67,993	1,53,97,061	—49,70,932
R. . . . . —96,53,007			
Deduction—			
O. . . . . —21,000	} —4,000	—30,314	—26,314
R. . . . . 17,000			
<b>Surrenders or Withdrawals within grant or appro- priation—</b>			
<i>Charged—</i>			
R. . . . . 4,79,128	4,79,128	..	—4,79,128
<i>Voted—</i>			
R. Gross . . . . . 1,31,46,707	1,31,46,707	..	—1,31,46,707
R. Deductions . . . . . 5,500	5,500	..	—5,500
<b>Totals—Grant No. 10—Irrigation—</b>			
<i>Charged</i> . . . . . ..	46,65,000	43,53,566	—3,11,434
<i>Voted—</i>			
Gross . . . . . ..	5,39,62,000	3,42,03,036	—1,97,58,964
Deductions . . . . . ..	—71,000	—30,314	+40,686
Net . . . . . ..	5,38,91,000	3,41,72,722	—1,97,18,278

## REVIEW.

There was a saving of Rs. 3,11,434 in the charged appropriation. The surrender of Rs. 4,79,128 converted the saving into excess of Rs. 1,67,694.

In the voted section the saving was Rs. 1,97,18,278 in the final grant. The surrender of Rs. 1,31,52,207 reduced the saving to Rs. 65,66,071.

2. The charges on account of establishment under Administrator May urakshi Reservoir Project were initially booked in the Accounts for 1954-55 under the sub-head H. 3. After the close of the year, the charges were distributed equally to sub-heads H. 1 (a) 3 and H. 2 (3) under orders of the Government.

3. *Establishment and Tools and plant charges of the Irrigation and Waterways Department.*—The charges for general establishment including the establishment charges of the River Research Institute and ordinary tools and plant were initially booked in the accounts for 1954-55 under the Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues." After the close of the year, share of expenditure on account of establishment of the Chief Engineer for supervision of the Mayurakshi Reservoir Project was debited to the Major Head "80-A.—Capital Outlay on Multipurpose River Schemes and the balance (excluding the establishment charges of the River Research Institute not being distributable on *pro rata* basis) distributed to the different irrigation projects under the Major Heads "XVII.—Irrigation, etc.—Working Expenses", "18.—Other Revenue Expenditure, etc.", "68.—Construction of Irrigation, etc., Works" in proportion to the outlay on works under those heads. This allocation is technically called *pro rata* distribution. No provision for these charges is, however, made in the budget separately under the different major heads as the expenditure varies in proportion to the works outlay under the system of *pro rata* distribution and consequently no effective control is possible. On the recommendations of the Public Accounts Committee it was, therefore, decided by Government that the provision for these charges should not be distributed throughout the budget but exhibited separately as sub-heads. The provision for charges in the budget was accordingly made as follows:—

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

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

Major Heads.	General Establish- ment (Sub-head D. 5-2). Rs.	Tools and plant (Sub-head D.-6). Rs.
XVII.—Irrigation, etc.—		
<i>Deduct</i> —Working Expenses . . . . .	5,29,440	1,02,289
18.—Other Revenue Expenditure, etc. . . . .	16,36,377	3,52,139
68.—Construction of Irrigation, etc. Works . . . . .	738	—6,225
80-A.—Capital outlay on Multipurpose River Schemes . . . . .	72,563	..
Total . . . . .	22,39,118	4,48,205

## REVIEW—contd.

4. The gross establishment charges of the Department of Irrigation and Waterways during the year 1954-55, excluding those incurred on special establishment entertained for River Research and Mayurakshi Reservoir Project as well as for collection of revenues, amounted to Rs. 29·28 lakhs, i.e. 19·63 per cent. of the total works outlay of Rs. 149·17 lakhs.

An aggregate sum of Rs. 6·85 lakhs was recovered during the year on account of establishment charges for work done on behalf of private bodies, etc. The net establishment charges amounted to Rs. 22·43 lakhs and were 15·04 per cent. of the works outlay.

5. *Mayurakshi Reservoir Project—Sub-head H.*—The Mayurakshi Reservoir Project is a Multi-purpose River Scheme financed from loan sanctioned by the Government of India. It comprises mainly (i) a Dam across the river Mayurakshi at Messanjore, (ii) a Reservoir in the Santhal Parganas in Bihar, (iii) Barrages across the rivers Mayurakshi at Tilparaghat, Kopai at Kultore, Dwaraka at Deocha and Brahmani at Baidara, (iv) Canals and Distributaries in the districts of Birbhum, Murshidabad and Burdwan, and (v) a Plant for the generation of hydro-electric power at the Dam-site at Messanjore. The construction work in respect of the Dam, the Reservoir, the Barrages, and the Canals and Distributaries is now practically completed. The installation of the Plant for the generation of hydro-electric power has yet to be completed.

The acreage under canal irrigation in the Mayurakshi Project area was further extended during the year 1954-55. New lands measuring 49,485 acres were voluntarily brought under canal irrigation during 1954-55, as against 6,560 acres during 1953-54. In addition, 32,213 acres of land were compulsorily brought under canal irrigation during 1954-55 by applying to them the Bengal Development Act, which makes it obligatory for the cultivators to pay for the canal waters made available to them : resort to this measure was considered necessary by the State Government to secure adequate utilisation of available supplies of canal waters and a proper monetary return therefor.

The expenditure incurred on the project during the year 1954-55 amounted to Rs. 1,54,39,310 and the upto date expenditure from the commencement of the project to the end of 1954-55 was Rs. 11,01,42,582 thereby exceeding the original estimate by Rs. 1,22,46,730. The revised estimates of the project have been sanctioned and contemplate a total expenditure of Rs. 16,11,24,316. The entire project is expected to be completed by the close of 1955-56.

The project, as a whole, is calculated to fetch from the 7th year after its completion, viz. from 1962-63 onwards, a net revenue return of 4·14 per cent. exclusive of interest charges on capital outlay. The revenue account of the project was opened in 1951-52 when it earned no revenue, although a revenue expenditure of Rs. 96,693 was incurred during that year. During 1952-53, 1953-54 and 1954-55 the revenue receipts were Rs. 1,454, Rs. 13,618 and Rs. 56,975, as against revenue expenditure of Rs. 2,39,501, Rs. 3,46,425 and Rs. 4,30,470 respectively.

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**REVIEW—concl'd.**

Important initial accounts such as Works accounts, stock accounts, and tools and plant accounts of the various Divisions of the Project are still heavily in arrears, although some progress has lately been made in this direction.

6. The explanations in respect of sub-heads B-2(2), C-4, C-5, C-12, D-1, D-3, D-5(1), D-5(2), D-7, D-8(1), D-8(2), D-8(3), D-9, H-1(a)1, H-1(a)3, H-1(a)4, H-1(a)5, H-1(b)3, H-2(1), H-2(4), H-2(5) and H-3 could not be included as the same were not furnished by the controlling officers.

## ANNEXURE A.

*Detailed statement of expenditure on important new works.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with			Sanctioned estimate.	Expenditure to end of 1954-55.	Difference between Cols. 7 & 8 Excess + Balance—.	Remarks.
				Original appropriation More (+) Less(-).	Modified appropriation More + Less—.					
1	2	3	4	5	6	7	8	9	10	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—</b>										
<i>Deduct—Working Expenses—</i>										
<b>II.—Other Major Works for which specific provision was made in the budget—</b>										
<b>A.—Irrigation Works—</b>										
1. Collectively . . . . .	39,100	9,100	8,093	-31,007	-1,007	..	..	..	See sub-head A-8.	
<b>B.—Navigation, Embankment and Drainage Works—</b>										
2. Collectively . . . . .	16,000	16,800	16,459	+459	-341	..	..	..	See sub-head B-1.	
<b>V.—Minor Works—</b>										
<b>A.—Irrigation Works—</b>										
3. Collectively . . . . .	23,900	6,400	5,531	-18,369	-869	..	..	..	See sub-head A-3.	
<b>B.—Navigation, Embankment and Drainage Works—</b>										
4. Collectively . . . . .	13,000	12,600	13,160	+160	+560	..	..	..	See sub-head B-1.	
<b>TOTAL—XVII.—Irrigation, etc.—</b>										
<i>Deduct—Working Expenses . . . . .</i>	92,000	44,900	43,243	-48,757	-657	..	..	..		



18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.

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

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

5. Narathali Kamakhyaguri Irrigation Scheme (Part II), district Jalpaiguri.

1,00,000 1,00,000 58,122 -41,878 1,11,000 58,122 -52,878 In progress. See sub-head C-1.

Col. 6.—See paragraph 3 of Important Comments.

6. Molebund Irrigation Scheme in police-station Bishnupur, district Bankura.

1,50,000 55,000 93,828 -38,828 2,57,717 93,828 -1,63,889 In progress. See sub-head C-1.

Col. 6.—See paragraph 3 of Important Comments.

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

7. Investigation for the reclamation of the Northern and Southern Salt Lake areas near Calcutta.

4,88,000 2,45,000 1,20,924 -3,67,076 -1,24,076 2,21,902 -3,53,174 In progress. See Sub-head D-1.

Col. 6.—Due to non-receipt of debits on account of payment to an Engineering firm in Holland in connection with the work.

8. Silt clearance of Dunia Khal in police-station Nandigram, district Midnapore.

1,50,000 59,700 74,501 -75,499 +14,801 5,53,538 74,501 -4,79,037 In progress. See sub-head D-1.

Col. 6.—See paragraph 3 of Important Comments.

9. Langalhata Bil Drainage scheme, district Birbhum.

1,50,000 35,000 67,973 -82,027 +32,973 3,32,990 67,973 -2,65,007 In progress. See sub-head D-1.

Col. 6.—See paragraph 3 of Important Comments.

10. Re-excavation of the lower reaches of the Nonagong river.

11,000 .. .. -11,000 .. 5,13,000 4,52,670 -60,330 In progress. See sub-head D-1.

11. River Research Institute, West Bengal.

30,000 .. .. -30,000 .. 1,17,011 2,05,003 +87,992 In progress. See sub-head D-1.

12. Construction of permanent office and staff quarters for the Executive Engineer, Jalpaiguri Irrigation Division and sub-divisional Officer, Jalpaiguri Irrigation sub-division.

1,24,000 1,00,000 84,992 -39,008 -15,008 2,44,000 84,992 -1,59,008 In progress. See sub-head D-1.

Col. 6.—Non-receipt of certain materials in connection with the work.

## ANNEXURE A.—contd.

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

Description of work.	Original appropriation.	Modified appropriation.	Outlay compared with				Sanctioned estimate.	Expenditure to end of 1954-55.	Difference between Cols. 7 & 8 Excess + Balance—.	Remarks.
			Original appropriation More + Less—.	Modified appropriation More + Less—.	Rs.	Rs.				
1	2	3	4	5	6	7	8	9	10	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
<b>IA.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—contd.</b>										
I.—Major Works above Rs. 1 lakh for which specific provision was made in the budget.— <i>contd.</i>										
B.—Navigation, Embankment and Drainage Works—Works for which no Capital Accounts are kept.— <i>contd.</i>										
13. Investigation in connection with the Ganga Barrage Scheme.	1,00,000	..	.	—1,00,000	..	..	..	..	Work transferred to Development Schemes due to its inclusion in the five-year plan. See sub-head D-1. and item 43.	
II.—Other Major Works for which specific provision was made in the budget—										
A.—Irrigation Works—Works for which no Capital Accounts are kept.	49,700	10,000	9,861	—39,839	—139	..	..	..	See sub-head C-1.	
14. Collectively . . . . .										
B.—Navigation, Embankment and Drainage Works—Works for which no Capital Accounts are kept.	60,200	34,300	50,423	—18,777	+16,123	..	..	..	See sub-heads D-1 and D-3.	
15. Collectively . . . . .										
III.—Major Works above Rs. 50,000 for which no specific provision was made in the budget—										

Col. 6.—See paragraph 3 of Important Comments.

B.—Navigation, Embankment and Drainage Works—Works for which no Capital Accounts are kept.	..	16,000	12,596	+12,596	-3,404	2,26,910	1,96,200	-80,710	In progress. See sub-head D-1.	
16. Improvement of Kamakhya Khal and Bstar Bil area, district Burdwan.	..	1,33,500	1,34,044	+1,34,044	+544	2,01,148	1,34,044	-67,104	In progress. See sub-head D-1.	
Col. 6.—Due to slow progress of work.										
17. Constructing a retired bundh by the side of Domohini Barnes Railway Embankment.	..	1,800	690	+690	-1,110	1,12,600	1,00,092	-12,508	In progress. See sub-head D-1. Work executed by the Works and Buildings Department.	
18. Constructing 140 feet span Hamilton type bridge over the canal at Kolaghat.	..	21,900	17,847	+17,847	-4,053	..	..	..	See sub-head D-1.	
Col. 6.—Slow progress of work.										
IV.—Other Major Works for which no specific provision was made in the budget.	..	12,700	31,000	19,114	+6,414	..	..	..	See sub-heads D-1 and D-3.	
B.—Navigation, Embankment and Drainage Works—Works for which no Capital Accounts are kept.	..	..	..	..	..	..	..	..	..	
19. Collectively . . . . .	..	..	..	..	..	..	..	..	..	
V.—Minor Works—										
B.—Navigation, Embankment and Drainage Works—Works for which no Capital Accounts are kept.	..	..	..	..	..	..	..	..	..	
20. Collectively . . . . .	..	..	..	..	..	..	..	..	..	
Col. 6.—See paragraph 3 of Important Comments										
DEVELOPMENT SCHEMES—										
Intensive Food Production Schemes—										
B.—Navigation, Embankment and Drainage Works—Works for which no Capital Accounts are kept.	..	..	..	..	..	..	..	..	..	
21. Sonarpur-Arapanch Drainage Scheme—1st phase.	..	..	..	..	..	..	..	..	Due to a change in classification the scheme transferred under the major head "68.—Construction, etc." See sub-head D-8(1) and item 58.	
22. Sonarpur Part II and Bagjolla Ghnni Jatraacid Drainage Scheme.	..	..	..	..	..	..	..	..	Due to a change in classification the scheme transferred under the major head "68.—Construction, etc." See sub-head D-8(1) and item 54.	



30. Soudighi-Gangskhali Drainage Scheme, district Midnapore.	80,000	25,000	39,135	-40,865	+14,135	24,07,798	22,21,763	-1,86,035	In progress. See sub-head D-8(1).
Col. 6.—Provision for the payment of land charges could not be made due to late receipt of intimation from the Land Acquisition Collector.									
31. Re-excavation of Solatopa Khal	4,000	900	897	-3,103	-3	1,97,512	1,90,358	-7,154	In progress. See sub-head D-8(1).
32. Reuscitation of Nonsong Khal	1,50,000	20,000	..	-1,50,000	-20,000	..	7,633	+7,633	In progress. See sub-head D-8(1).
Col. 6.—See paragraph 3 of Important Comments.									
33. Re-excavation of Chandreswar Khal.	5,000	3,600	3,052	-1,948	-548	1,42,298	1,94,327	+52,029	In progress. See sub-head D-8(1).
34. Katakhal-Balarampur Drainage Scheme.	1,00,000	37,000	34,746	-65,254	-2,254	..	34,746	+34,746	In progress. See sub-head D-8(1).
35. Hinglow River Embankment Scheme, district Birbhum.	..	4,700	14	+14	-4,686	1,62,298	1,16,675	-45,623	In progress. See sub-head D-8(1).
Col. 6.—See paragraph 3 of Important Comments.									
36. Kulai Khal Irrigation Scheme, district Bankura.	..	..	107	+107	+107	1,99,940	1,10,839	-89,101	See sub-head D-8(1).
37. Silt clearance of Jibanti and Banki rivers, district Murshidabad.	..	..	-8	-8	-8	2,99,342	1,23,484	-1,75,858	See sub-head D-8(1).
38. Minor Irrigation and Drainage Schemes and Schemes costing less than Rs. 1 lakh.	..	..	..	..	..	..	..	..	..
Collectively	3,14,000	92,400	96,242	-2,17,758	+3,842	..	..	..	See sub-head D-8(1).
<b>OTHER SCHEMES—</b>									
<b>A.—Irrigation Works—</b>									
<b>Miscellaneous Expenditure—</b>									
39. Investigation in connection with the Kangsabati Reservoir Project.	4,50,000	3,70,000	3,81,410	-68,590	+11,410	7,21,000	5,49,204	-1,71,796	In progress. See sub-head C-13.
<b>B.—Navigation, Embankment and Drainage Works—Works for which no Capital Accounts are kept.</b>									
40. Suvankar-Daura Scheme, district Bankura.	60,000	29,000	18,704	-41,296	-10,296	19,54,739	11,13,634	-2,41,105	In progress. See sub-head D-8(2).
Col. 6.—Due to land charges being paid only in part.									

## ANNEXURE A.—contd.

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

Description of work.	Original appropriation.	Modified appropriation.	Outlay compared with				Sanctioned estimate.	Expenditure to end of 1954-55.	Difference between Cols. 7 & 8 Excess + Balance—.	Remarks.
			Original appropriation More + Less—.	Modified appropriation More + Less—.	Ra.	Ra.				
1	2	3	4	5	6	7	8	9	10	
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.		
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES— <i>concl'd.</i>										
DEVELOPMENT SCHEMES— <i>concl'd.</i>										
Other Schemes— <i>concl'd.</i>										
B.—Navigation, Embankment and Drainage Works—Works for which no Capital Accounts are kept— <i>concl'd.</i>										
41. Preparation of a Master Plan.	21,000	18,000	15,010	—5,990	—2,990	13,93,254	12,55,997	—1,37,257	In progress. See sub-head D-8(2).	
42. Development of River Research Institute.	59,000	70,000	69,225	+10,225	—775	10,61,084	10,92,543	+31,459	In progress. See sub-head D-3(2).	
43. Investigation in connection with the Ganga Barrage Scheme.	..	1,45,000	90,196	+90,196	—54,804	24,66,500	8,76,405	—15,90,095	In progress. See sub-head D-8(2).	
OTHER FOOD PRODUCTION SCHEMES—										
B.—Navigation, Embankment and Drainage Works—Works for which no Capital Accounts are kept.										
44. Jaleswar Irrigation Scheme, district, Jalpaiguri.	46,200	1,36,200	1,10,531	+64,331	—25,669	1,46,251	1,20,511	—25,740	In progress. See sub-head D-9.	

Col. 6.—See paragraph 3 of Important Comments.

Col. 6.—Due to tendered rates being lower than anticipated.

45. Drainage of Gobri Biliand Chand Bil, district Nadia.	40,400	41,600	25,782	-14,618	-15,818	1,60,436	73,968	-86,468	In progress. See sub-head D-9.
Col. 6.—See paragraph 3 of Important Comments.									
46. Improvement of Bara Bil and Choto Bil, district Burdwan.	54,600	44,000	44,043	-10,557	+43	2,04,650	1,03,594	-1,01,056	In progress. See sub-head D-9.
47. Silt clearance of Jugalgachi Khal, district 24 Parganas.	68,100	1,27,000	94,727	+26,627	-32,273	2,18,186	1,11,506	-1,06,630	In progress. See sub-head D-9.
Col. 6.—See paragraph 3 of Important Comments.									
48. Aulia Reservoir Scheme, district Midnapore.	31,000	80,000	77,894	+46,894	-2,106	1,31,000	78,306	-52,694	In progress. See sub-head D-9.
49. Resuscitation of Chota Bhairab and Bati Nadi, district Murshidabad.	24,200	..	2	-24,198	+2	1,04,264	222	-1,04,042	See sub-head D-9.
50. Bhora Khal Irrigation Scheme, district Bankura.	..	93,000	87,828	+87,828	-5,172	2,56,210	1,62,892	-93,318	In progress. See sub-head D-9.
51. Kodalkati Katakhal Khal Scheme, district Murshidabad.	..	50,600	43,772	+43,772	-6,828	2,85,966	1,16,032	-1,69,934	In progress. See sub-head D-9.
Col. 6.—See paragraph 3 of Important Comments.									
52. Schemes costing less than Rs. 1 lakh—Collectively	66,500	2,21,800	1,99,524	+1,33,024	-22,276	..	..	..	See sub-head D-9.
Total—18.—Other Revenue Expenditure, etc.	1,51,18,600	25,64,900	22,59,604	-1,28,58,996	-3,05,296	..	..	..	
<b>68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>									
I.—Major Works above Rs. 1 lakh for which specific provision was made in the budget.									
B.—Navigation, Embankment and Drainage Works—									
DEVELOPMENT SCHEMES—									
Intensive Food Production Schemes—									
53. Sonarpur-Arapanch Scheme (Part I)	..	7,12,530	6,73,068	+6,73,068	-39,462	44,00,000	45,97,342	+1,97,342	In progress. See sub-head G-1.
54. Sonarpur-Arapanch (Part II) and Bagjola Ghunul-Janragachi Scheme.	..	22,09,470	21,25,934	+21,25,934	-83,536	..	24,58,644	+24,58,644	In progress. See sub-head G-1.
Total.—68.—Construction, etc.	..	29,22,000	27,99,002	+27,99,002	-1,22,998	..	..	..	

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 IMPORTANT COMMENTS.

Expenditure on works, maintenance and repairs appears under sub-heads A-8, A-9, B-1, B-2(1), B-2(2), C-1, C-4, C-12, C-13, D-1, D-3, D-4, D-8(1), D 8 (2), D-9, D-12, G-1 and partly under sub-head F of this grant. The figures of appropriation and expenditure for the year were as follows :—

	In thousands of rupees.
Original appropriation . . . . .	2,02,94
Modified appropriation . . . . .	1,67,29
Expenditure . . . . .	1,56,29

The expenditure was less than the original and modified appropriation by 46,65 and 11,00 respectively. Large variations between the modified appropriation and the expenditure occurred under items 7, 43 and 54 of the Annexure.

2. The number of major works in progress (included in the Annexure) during the year was 55. Out of these expenditure on 8 works exceeded the sanctioned estimate (*vide* items 11, 15, 23, 27, 33, 42, 52 and 53 of Annexure A and expenditure on 5 works was incurred without sanctioned estimate (*vide* items 14, 19, 32, 34 and 54 of Annexure A). Expenditure on 3 works was incurred for which there was no provision during the year (*vide* items 1, 36 and 49 of Annexure A).

3. Items 5, 6, 8, 9, 15, 20, 23, 32, 35, 41, 43, 45, 47 and 51—The explanations for the variations could not be included as the same were not furnished by the Controlling officers.



## ANNEXURE B.

*Suspense.*

The minor head "Suspense" accommodates interim transactions in respect of which further operations (generally of payment or adjustment of value) are necessary before the transactions can be considered complete and finally accounted for. The operations in 1954-55 under this minor head were under three detailed heads; (i) Purchases, (ii) Stock and (iii) Miscellaneous P. W. Advances. The transactions under each of these detailed heads are explained below:—

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

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

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

(a) Sales on credit.

(b) Expenditure incurred on deposit works in excess of deposits received.

(c) Losses, retrenchments, errors, etc.

(d) Other items.

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

The transactions under each unit of suspense during the year 1954-55 are exhibited below:—

Detailed Units.	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure etc.—					
Purchase . . . . .	—5,40,118	24,89,219	27,72,554	—2,83,335	—8,23,453
Miscellaneous P. W. Advances.	5,07,894	4,11,147	2,88,961	1,22,186	6,30,080
Stock . . . . .	1,44,954	87,739	78,433	9,306	1,54,260
TOTAL . . . . .	1,12,730	29,88,105	31,39,948	—1,51,843	—39,113

## ANNEXURE C.

*Store Accounts of the Department of Irrigation and Waterways for the year 1954-55*

Name of Division.	Opening balance.	Receipts during the year.	Disposal by utilisation or sales during the year.	Depreciation, shortages etc., written of during the year.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Damodar Canal . . .	79,515	30,053	33,363	..	76,205
2. Canals . . .	30,641	27,704	19,354	..	38,991
3. East Midnapore . . .	20,852	29,982	24,566	..	26,268
4. Hooghly Irrigation . . .	13,622	..	1,149	..	12,473
5. Bankura Irrigation . . .	323	..	..	..	323
<b>TOTAL . . .</b>	<b>1,44,953</b>	<b>87,739</b>	<b>78,432</b>	<b>..</b>	<b>1,54,260</b>

Stock accounts are received from Executive Officers of the Irrigation and Waterways Department with certificates of verification of balances. They are consolidated in the accounts office in the above form. The yearly registers of stock are examined at the time of local audit. The closing balance in the Canals and East Midnapore Divisions exceeded the permissible limits due to less issue of materials.

The stock registers are audited during local inspections and results are noticed in the Inspection Reports.

The revaluation of stock is reported to have been made under the orders and supervision of the Divisional Officers. Certificates of balances are, however, still awaited from two Divisions.

The stock account of Canals Division is in arrear from 1954-55.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "22.—Interest on Debt and other Obligations".</b>			
<b>A.—INTEREST ON ORDINARY DEBT—RUPEE DEBT—</b>			
<b>Permanent Loans—</b>			
<b>A.-1.—Interest on Permanent Loans—</b>			
	Rs.		
<i>Charged—</i>			
O. . . . .	36,54,000	} 28,53,500	30,00,847
R. . . . .	—8,00,500		
A.-2.—Interest on Cash Credit Advances from the Imperial Bank—			
<i>Charged—</i>			
O. . . . .	1,00,000	} 28,00,000	28,57,540
S. . . . .	18,89,000		
R. . . . .	8,11,000		
A.-3.—Interest on loans taken from the Union Government—			
<i>Charged—</i>			
O. . . . .	2,17,09,000	} 2,03,94,427	2,03,94,354
R. . . . .	—13,14,573		
A.-4.—Other Items—			
<i>Charged—</i>			
O. . . . .	64,000	} 59,710	67,012
R. . . . .	—4,290		
			+7,302
			Col. 4.—See paragraph 2 of the Review.
<b>B.—INTEREST ON UNFUNDED DEBT—</b>			
<b>State Provident Funds—</b>			
<b>B.-1.—Interest on General Provident Fund—</b>			
<i>Charged—</i>			
O. . . . .	14,50,000	} 16,40,000	16,72,800
S. . . . .	83,000		
R. . . . .	1,07,000		
B.-2.—Interest on Indian Civil Service Provident Fund—			
<i>Charged—</i>			
O. . . . .	69,000	} 75,000	72,360
R. . . . .	6,000		
B.-3.—Interest on Indian Civil Service (Non-European Members) Provident Fund—			
<i>Charged—</i>		30,000	27,960
B.-4.—Interest on Contributory Provident Fund—			
<i>Charged—</i>			
O. . . . .	1,05,000	} 1,12,000	1,10,721
R. . . . .	7,000		
			—1,279

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Savings—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "22.—Interest on Debt and other Obligations"—contd.</b>			
<b>B.—INTEREST ON UNFUNDED DEBT—</b>			
State Provident Funds—contd.			
B.-5.—Interest on other Miscellaneous Pro- vident Funds—			
Charged—	100	96	—4
<b>C.—INTEREST ON OTHER OBLIGATIONS—</b>			
C.-1.—Interest on depreciation Reserve Fund of State Buses—			
Charged—	Rs.		
O. . . . .	2,43,000		
R. . . . .	—1,56,900		
Col. 4.—Due to a readjustment effected at the instance of the State Government in rectification of an erroneous adjustment.	86,100	—5,08,437	—5,94,537
C.-2.—Interest on depreciation Reserve Fund (Electricity)—			
Charged—			
O. . . . .	15,300		
R. . . . .	1,500		
C.-3.—Other Items—			
Voted—			
O. . . . .	1,000		
R. . . . .	—1,000		
D.—TRANSFER TO OTHER ACCOUNTS—			
D.-1.—Deduct—Interest transferred to Com- mercial Department— Irrigation Department—			
Charged—			
O. . . . .	—43,000		
R. . . . .	—2,31,000		
Col. 4.—See paragraph 2 of the Review.	—2,74,000	—1,06,892	+1,67,108
D.-2.—Multipurpose River Scheme—			
Charged—			
O. . . . .	—46,65,000		
S. . . . .	2,07,000		
R. . . . .	2,72,720		
D.-3.—Interest transferred to Transport De- partment for State Buses—			
Charged—			
O. . . . .	—10,50,000		
S. . . . .	3,71,000		
R. . . . .	21,000		
Col. 4.—See paragraph 2 of the Review.	—6,58,000	—11,67,055	—5,09,055
D.-4.—Interest transferred to Electricity De- partment for Electricity Scheme—			
Charged—			
O. . . . .	—5,81,000		
R. . . . .	35,600		
	—5,45,400	—5,46,000	—600

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "22.—Interest on Debt and other Obligations."—concl'd.</b>			
<b>D.—TRANSFERS TO OTHER ACCOUNTS—concl'd.</b>			
<b>D.-5.—Interest on Capital advances to the Damodar Valley Corporation—</b>			
<i>Charged—</i>			
	Rs.		
O. . . . .	-1,48,98,000	-1,37,10,247	-1,37,10,257
R. . . . .	11,87,753		
For rounding—			
<i>Charged—</i>			
O. . . . .	-400	..	..
R. . . . .	400		
Surrenders or Withdrawals within grant or appropriation—			
<i>Charged—</i>			
R. Gross . . . . .	13,43,763	13,43,763	-13,43,763
R. Deductions . . . . .	-12,86,473	-12,86,473	+12,86,473
<i>Voted—</i>			
R. . . . .	1,000	1,000	-1,000
<b>TOTALS—</b>			
<i>Charged—</i>			
Gross . . . . .	2,94,11,400	2,82,20,490	-11,90,910
Deductions . . . . .	-2,06,59,400	-2,03,91,615	+2,67,785
Net . . . . .	87,52,000	78,28,875	-9,23,125
Voted . . . . .	1,000	..	-1,000

## REVIEW.

In the charged section the original appropriation of Rs. 62,02,000 was augmented to Rs. 87,52,000 by supplementary appropriation of Rs. 25,50,000. The surrender of Rs. 57,290 reduced the saving to Rs. 8,65,835. The voted grant of Rs. 1,000 remained unutilised.

2. The explanations in respect of sub-heads A.-4, D.-1 and D.-3 could not be included as the same were not furnished by the Controlling officer.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.—General Administration".</b>			
<b>A.—HEADS OF STATES AND MINISTERS—</b>			
<b>A.-1.—Emoluments of the Governor—</b>			
<i>Charged</i>	6,000	6,000	..
<b>A.-2.—Sumptuary Allowance of the Governor—</b>			
<i>Charged</i>	22,500	22,500	..
<b>A.-3.—Staff and Household of the Governor—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	1,79,500		
S. . . . .	1,000		
R. . . . .	1,527		
	1,82,027	1,83,813	+1,786
<b>A.-4.—Secretarial Staff of the Governor—</b>			
<i>Charged</i>	1,60,000	1,58,585	—1,415
<b>A.-5.—Expenditure from contract allowance—</b>			
<i>Charged</i>	1,33,000	1,33,000	..
<b>A.-6.—Tour expenses—</b>			
<i>Charged</i>	54,000	46,957	—7,043
<i>Col. 4.—Wrong adjustment due to inadequate details.</i>			
<b>A.-8.—Ministers—</b>			
<b>A.-8(1).—Pay of Officers—</b>			
O. . . . .	4,37,500		
R. . . . .	1,500		
	4,39,000	4,37,639	—1,361
<b>A.-8(2).—Pay of Establishment—</b>			
O. . . . .	1,77,500		
R. . . . .	2,000		
	1,79,500	1,78,928	—572
<b>A.-8(3).—Allowances, honoraria, etc.—</b>			
O. . . . .	3,78,000		
R. . . . .	42,000		
	4,20,000	4,36,714	+16,714
<b>A.-8(5).—Other Contingencies</b>	70,000	64,862	—5,138
<b>B.—STATE LEGISLATURES—</b>			
<b>B.-1. Legislative Assembly—</b>			
<b>B.-1(1).—Pay of Officers—</b>			
<i>Charged</i>	21,000	21,000	..
Voted—			
O. . . . .	5,00,000		
R. . . . .	—3,000		
	4,97,000	5,05,924	+8,924
<b>B.-1(3).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	18,000		
R. . . . .	—1,725		
	16,275	16,273	—2
Voted—			
O. . . . .	3,00,000		
R. . . . .	—40,000		
	2,60,000	2,54,839	—5,161
<b>B. 2.—Legislative Council—</b>			
<b>B.-2(1).—Pay of Officers—</b>			
<i>Charged</i>	21,000	21,000	..
Voted—			
O. . . . .	1,08,000		
R. . . . .	—10,000		
	98,000	96,720	—1,280

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture .	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.—General Administration"—contd.</b>			
<b>B.—STATE LEGISLATURES—concl'd.</b>			
B.-2(3).—Allowances, honoraria, etc.—			
<i>Charged—</i>			
	Rs.		
O. . . . .	18,000	19,000	18,999
R. . . . .	1,000		
<i>Voted —</i>			
O. . . . .	40,000	25,000	24,229
R. . . . .	-15,000		
B.-3.—State Legislature Secretariat—			
B.-3(1).—Pay of Officers—			
O. . . . .	55,500	47,410	47,403
R. . . . .	-8,090		
B.-3(2).—Pay of Establishment—			
O. . . . .	1,62,500	1,54,650	1,54,186
R. . . . .	-7,850		
B.-3(3).—Allowances, honoraria, etc.—			
O. . . . .	1,07,000	1,06,000	1,06,137
R. . . . .	-1,000		
B.-3(5).—Other Contingencies—			
O. . . . .	2,06,850	3,23,450	3,20,430
S. . . . .	75,000		
R. . . . .	41,600		
B.-3(6).—Grants-in-aid, Contributions, etc.—			
O. . . . .	150	134	134
R. . . . .	-16		
<b>C.—ELECTIONS—</b>			
C.-2.—Other Election Charges—			
C.-2(1).—Other Election Charges—			
O. . . . .	8,00,000	10,45,000	10,67,650
S. . . . .	3,72,000		
R. . . . .	-1,27,000		
C.-2(2).—Election Tribunal—			
R. . . . .	22,000	22,000	21,955
C.-2(3).— <i>Deduct—</i> Establishment charges recoverable from other Governments, Departments, etc.			
	-4,00,000	-4,00,000	..
<b>D.—SECRETARIAT AND HEADQUARTERS ESTABLISHMENT—</b>			
D.-1. Civil Secretariat—			
D.-1(1).—Pay of Officers—			
O. . . . .	15,55,000	16,76,283	17,29,360
S. . . . .	74,500		
R. . . . .	46,783		

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.—General Administration"—contd.</b>			
<b>D—SECRETARIAT AND HEADQUARTERS ESTABLISHMENT—contd.</b>			
<b>D.-1.—Civil Secretariat—contd.</b>			
D.-1(2).—Pay of Establishment—	Rs.		
O. . . . .	35,04,500		
S. . . . .	24,500	34,31,194	34,32,781
R. . . . .	—97,806		
D.-1(3).—Allowances, honoraria, etc.—			
O. . . . .	22,72,500	23,12,912	23,09,228
S. . . . .	24,000		
R. . . . .	16,412		
D.-1(4).—Contract Contingencies—			
O. . . . .	46,700	45,230	46,459
R. . . . .	—1,470		
D.-1(5).—Other Contingencies—			
O. . . . .	13,45,800	19,60,783	20,06,673
S. . . . .	4,71,000		
R. . . . .	1,43,983		
D.-1(6).—Grants-in-aid, Contributions, etc.—			
O. . . . .	20,000	25,000	25,000
R. . . . .	5,000		
D.-1(7).—Establishment charges payable to other Governments, Departments, etc.—			
O. . . . .	2,000	4,300	4,300
R. . . . .	2,300		
D.-1(8).—Deduct—Establishment charges recoverable from other Governments, De- partments, etc.—			
O. . . . .	—2,36,500	—2,62,000	—3,10,554
R. . . . .	—25,500		
Col. 4.—Mainly due to unanticipated recovery of the cost of radio sets supplied to other Governments.			
D.-1(9).—Secret Service Expenditure—			
R. . . . .	1,000	1,000	1,000
D.-1(10).—Losses—			
R. . . . .	110	110	108
D.-2.—Public Service Commission—			
Charged—			
O. . . . .	2,41,000	2,45,000	2,40,365
S. . . . .	4,000		



Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 25.—General Administration"—</b>			
<i>contd.</i>			
<b>D.—SECRETARIAT AND HEADQUARTERS ESTABLISH- MENT—concl'd.</b>			
	Rs.		
D.-3.—Board of Revenue—			
O. . . . .	2,90,000		
S. . . . .	44,000		
R. . . . .	9,100		
D.-4.—Local Fund Audit Establishment—			
O. . . . .	4,68,000		
R. . . . .	—21,500		
Col. 4.—Due to wrong adjustment subsequently rectified in the next year's account.			
<b>E.—COMMISSIONERS—</b>			
O. . . . .	3,44,500		
R. . . . .	32,446		
<b>F.—DISTRICT ADMINISTRATION—</b>			
<b>F.-1.—General Establishment—</b>			
<b>F.-1 (1).—Pay of Officers—</b>			
O. . . . .	20,71,000		
S. . . . .	18,000		
R. . . . .	—11,750		
<b>F.-1 (2).—Pay of Establishment—</b>			
O. . . . .	22,74,200		
S. . . . .	39,000		
R. . . . .	97,940		
<b>F.-1 (3).—Allowances, honoraria, etc.—</b>			
O. . . . .	24,84,800		
S. . . . .	25,000		
R. . . . .	—88,957		
<b>F.-1 (4).—Contract Contingencies—</b>			
O. . . . .	8,84,000		
S. . . . .	31,000		
R. . . . .	55,928		
<b>F.-1 (5).—Other Contingencies—</b>			
Charged—			
O. . . . .	4,000		
R. . . . .	—3,071		
Voted—			
O. . . . .	10,51,000		
S. . . . .	21,000		
R. . . . .	—72,923		

98 Grant No. 13—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.
<b>Major Head "25.—General Administration"—</b>			
<i>contd.</i>			
<b>F.—DISTRICT ADMINISTRATION—concl'd.</b>			
<b>F.-1.—General Establishment—concl'd.</b>			
<b>F.-1 (6).—Grants-in-aid, Contributions, etc.—</b>			
Rs.			
O. . . . .	2,30,000	} 2,28,250	2,29,093
R. . . . .	-1,750		
<b>F.-1 (8).—Deduct—Establishment charges re- coverable from other Governments, Depart- ments, etc.—</b>			
Rs.			
O. . . . .	-45,000	} -45,340	29,439
R. . . . .	-340		
Col. 4.—See paragraph 2 of the Review.			
<b>F.-1 (9).—Losses—</b>			
R. . . . .	1,500	1,500	1,525
<b>F.-2.—Sub-divisional Establishment—</b>			
<b>F.-2 (2).—Pay of Establishment—</b>			
Rs.			
O. . . . .	10,35,000	} 10,44,225	11,38,507
S. . . . .	84,000		
R. . . . .	-74,775		
<b>F.-2 (3).—Allowances, honoraria, etc.—</b>			
Rs.			
O. . . . .	7,67,000	} 8,01,670	8,66,479
S. . . . .	89,000		
R. . . . .	-54,330		
<b>F.-2 (4).—Contract Contingencies . . . . .</b>			
		..	100
<b>F.-2 (5).—Other Contingencies—</b>			
Rs.			
O. . . . .	23,000	} 37,173	29,563
S. . . . .	5,000		
R. . . . .	9,173		
Col. 4.—See paragraph 2 of the Review.			
<b>F.-3.—Other Establishment—</b>			
Rs.			
O. . . . .	90,000	} 92,833	74,737
R. . . . .	2,833		
Col. 4.—See paragraph 2 of the Review.			
<b>G.—WORKS—</b>			
<b>G.-1.—Original Works—</b>			
Rs.			
O. . . . .	33,000	} 5,20,000	3,36,554
S. . . . .	4,72,000		
R. . . . .	15,000		
Col. 4.—See paragraph 2 of the Review.			
<b>H.—MISCELLANEOUS—</b>			
<b>H.-1.—Discretionary grants by Heads of States, etc. . . . .</b>			
	71,000	69,293	-1,707

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 25.—General Administration "— concl'd.</b>			
<b>H.—MISCELLANEOUS—concl'd.</b>			
<b>H.-2.—Miscellaneous—</b>			
<b>H.-2 (A).—Maintenance of Government Aircraft and Motor Vehicles—</b>			
<b>H.-2 (A).-1.—Pay of Officers—</b>			
O. . . . .	Rs 14,000	} 5,600	} 5,550
R. . . . .	—8,400		
<b>H.-2 (A).-2.—Pay of Establishment—</b>			
O. . . . .	2,15,000	} 2,14,000	} 2,12,475
R. . . . .	—1,000		
<b>H.-2 (A).-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	1,48,000	} 1,48,700	} 1,43,886
R. . . . .	700		
<b>H.-2 (A).-4.—Contingencies—</b>			
O. . . . .	7,35,000	} 7,21,800	} 6,62,997
R. . . . .	—13,200		
<b>H.-3.—Rehabilitation Programme—</b>			
O. . . . .	1,36,000	} 1,42,000	} 1,38,846
R. . . . .	6,000		
<b>H.-4.—Charges in England—</b>			
<b>High Commissioner for India—</b>			
<b>H.-4 (i).—Salaries and expenses of the High Commissioners' Department—</b>			
O. . . . .	Rs. 1,45,500	} 71,993	} 72,000
R. . . . .	—73,507		
<b>H.-4 (ii).—Other items—</b>			
O. . . . .	66,500	} 15,553	} 15,504
R. . . . .	—50,947		
<b>For rounding . . . . .</b>		—500	+ 500
<b>Surrenders or withdrawals within grant or appro- priation—</b>			
<b>Charged—</b>			
R. . . . .	2,269	2,269	.. —2,269
<b>Voted—</b>			
R. Gross . . . . .	2,28,963	2,28,963	.. —2,28,963
R.—Deduction . . . . .	25,840	25,840	.. —25,840
<b>TOTALS—</b>			
<b>Charged . . . . .</b>		8,83,000	8,69,014
<b>Voted—</b>			
<b>Gross . . . . .</b>		2,75,34,500	2,74,33,419
<b>Deductions . . . . .</b>		—6,81,500	—7,39,993
<b>Net . . . . .</b>		2,68,53,000	2,66,93,426

REVIEW.

In the charged appropriation the original grant of Rs. 8,78,000 was augmented to Rs. 8,83,000 by the supplementary grant of Rs. 5,000. There was a saving of Rs. 13,986 which was reduced to Rs. 11,717 by the surrender of Rs. 2,269. The original grant of Rs. 2,49,84,000 in the voted section was also augmented to Rs. 2,68,53,000 by a supplementary grant of Rs. 18,69,000. The surrender of Rs. 2,54,803 converted the saving of Rs. 1,59,574 to an excess of Rs. 95,229.

2. The explanations relating to the sub-heads F. (1)-8, F. (2)-5 and F. (3) and 'G1' could not be included as the same were not communicated by the controlling officers.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "27.—Administration of Justice".</b>			
<b>A.—HIGH COURT—</b>			
<b>A.-1.—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	Rs. 11,25,200		
R. . . . .	—9,483		
<b>A.-2.—Pay of Establishment—</b>			
<i>Charged—</i>			
O. . . . .	8,58,500		
R. . . . .	—14,657		
<b>A.-3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	5,61,200		
R. . . . .	—9,757		
<b>A.-4.—Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	1,71,600		
S. . . . .	7,000		
R. . . . .	34,281		
<b>B.—OFFICIAL ASSIGNEE—</b>			
O. . . . .	1,07,300		
R. . . . .	—1,013		
<b>C.—OFFICIAL RECEIVER, CALCUTTA—</b>			
O. . . . .	1,46,500		
R. . . . .	1,013		
<b>D.—LAW OFFICERS—</b>			
<b>D.-1.—Pay of Officers—</b>	2,14,700	2,19,889	+5,189
<b>D.-2.—Pay of Establishment—</b>			
O. . . . .	35,900		
S. . . . .	700		
<b>D.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	2,49,400		
S. . . . .	1,20,600		
R. . . . .	—17,275		
<b>D.-4.—Contingencies—</b>			
O. . . . .	2,41,650		
S. . . . .	78,700		
R. . . . .	—10,575		
<b>D.-5.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.</b>	—11,700	—4,000	+7,700
<b>Col. 4.—Shorter recovery is due to delay in acceptance of debit by the Government of India.</b>			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 27.—Administration of Justice "— contd.</b>			
<b>E.—ADMINISTRATOR-GENERAL AND OFFICIAL TRUSTEE—</b>			
Rs.			
O. . . . . 3,11,500	} 3,36,900	3,37,937	+1,037
R. . . . . 25,400			
<b>F.—CORONER'S COURT—</b>			
O. . . . . 8,950	} 9,350	9,277	—73
R. . . . . 400			
<b>G.—PRESIDENCY MAGISTRATES' COURTS—</b>			
<b>G.-1.—Pay of Officers—</b>			
O. . . . . 1,57,100	} 1,62,400	1,58,503	—3,897
S. . . . . 7,300			
R. . . . . —2,000			
<b>G.-2.—Pay of Establishment—</b>			
O. . . . . 1,52,900	} 1,55,900	1,53,755	—2,145
S. . . . . 2,600			
R. . . . . 400			
<b>G.-3.—Allowances, honoraria, etc.—</b>			
O. . . . . 1,76,500	} 1,81,300	1,74,397	—6,903
S. . . . . 4,200			
R. . . . . 600			
<b>G.-4.—Contract Contingencies—</b>			
O. . . . . 23,500	} 27,150	24,693	—2,457
S. . . . . 3,500			
R. . . . . 150			
<b>G.-5.—Other Contingencies—</b>			
O. . . . . 1,07,250	} 1,23,770	1,24,988	+1,218
S. . . . . 13,000			
R. . . . . 3,520			
<b>H.—CIVIL AND SESSIONS COURTS—</b>			
<b>H.-1.—Pay of Officers—</b>			
O. . . . . 12,51,900	} 13,87,900	13,59,689	28,211
S. . . . . 1,32,500			
R. . . . . 3,500			
<b>H.-2.—Pay of Establishment—</b>			
O. . . . . 18,09,300	} 17,95,800	17,84,636	—11,164
R. . . . . —13,500			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "27.—Administration of Justice"— contd.</b>			
<b>H.—CIVIL AND SESSIONS COURTS—<i>concl'd.</i></b>			
<b>H.-3.—Allowances, honoraria, etc.—</b>	Rs.		
O. . . . .	17,12,000		
S. . . . .	71,000		
R. . . . .	—44,000		
<b>H.-4.—Contract Contingencies—</b>			
O. . . . .	2,71,000		
S. . . . .	15,000		
<b>H.-5.—Other Contingencies—</b>			
O. . . . .	3,91,400		
S. . . . .	29,500		
R. . . . .	57,300		
<b>I.—COURTS OF SMALL CAUSES—</b>			
O. . . . .	4,31,050		
S. . . . .	13,900		
R. . . . .	1,500		
<b>J.—CRIMINAL COURTS—</b>			
O. . . . .	36,300		
S. . . . .	3,500		
R. . . . .	—1,500		
	33,300	34,387	—3,913
	Col. 4.—See paragraph 2 of the Review.		
<b>K.—PLEADERSHIP AND MURTEARSHIP EXAMINA- TION CHARGES . . . . .</b>	7,850	8,463	+613
<b>L.—SHERIFF AND REPORTER—</b>			
<i>Charged—</i>			
O. . . . .	28,300		
R. . . . .	—384		
Voted . . . . .	81,350	80,605	—745
<b>M.—CHARGES IN ENGLAND—</b>			
High Commissioner for India—			
<i>Charged</i> . . . . .	200	460	+260
Voted—			
O. . . . .	8,520		
R. . . . .	—3,920		
For Rounding . . . . .	—120	..	+120
<b>TOTALS—</b>			
<i>Charged</i> . . . . .	27,52,000	27,50,476	—1,524
Voted—			
Gross . . . . .	84,29,700	83,25,645	—1,04,055
Deductions . . . . .	—11,700	—4,000	+7,700
Net . . . . .	84,18,000	83,21,645	—96,355

## REVIEW.

In the Charged section, the original appropriation of Rs. 27,45,000 was augmented to Rs. 27,52,000 by a supplementary appropriation of Rs. 7,000 against which the expenditure amounted to Rs. 27,50,476 causing a saving of Rs. 1,524.

In the Voted section, the original grant of Rs. 79,22,000 was augmented to Rs. 84,18,000 by a supplementary grant of Rs. 4,96,000 against which the expenditure was Rs. 83,21,645 resulting in a saving of Rs. 96,355.

2. Sub-head—J.—Explanation of variation in Column 4 could not be given as the same had not been communicated to audit by the controlling authority.



See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "28.—Jails and Convict Settlements".</b>			
<b>A.—JAILS—</b>	Rs.		
A.-1.—Pay of Officers—			
O. . . . .	1,10,400		
R. . . . .	—6,112		
A.-2.—Pay of Establishment—			
O. . . . .	14,41,500		
R. . . . .	—1,237		
A.-3.—Allowances, honoraria, etc.—			
O. . . . .	9,81,500		
R. . . . .	—6,029		
A.-4.—Contingencies—			
O. . . . .	61,63,100		
R. . . . .	—9,45,408		
A.-5.—Grants-in-aid, Contributions, etc.	1,000	1,000	..
A.-6.—Establishment charges payable to other Governments, Departments, etc.—			
O. . . . .	100		
R. . . . .	300		
A.-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O. . . . .	—16,000		
R. . . . .	—20,000		
A.-8.—Deduct—Cost of basic rations supplied from Jail Stock—			
O. . . . .	—6,03,000		
R. . . . .	28,000		
For rounding . . . . .	—100	..	+100
Col. 4.—See paragraph 2 of the Review.			
<b>B.—JAIL MANUFACTURES—</b>			
B.-1.—Pay of Officers—			
O. . . . .	6,700		
R. . . . .	400		
B.-2.—Pay of Establishment—			
O. . . . .	38,100		
R. . . . .	1,900		
B.-3.—Allowances, honoraria, etc.—			
O. . . . .	19,700		
R. . . . .	2,995		
B.-4.—Contingencies—			
O. . . . .	10,96,000		
R. . . . .	—1,22,780		

Major Head and Sub-head.	Final Grant	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "29.—Jails and Convict Settlements"—concl'd.</b>			
<b>B.—JAIL MANUFACTURES—concl'd.</b>			
<b>B.-5.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
	Rs.		
O. . . . .	—8,00,000	} —6,60,000	—6,57,824
R. . . . .	1,40,000		
<b>C.—WORKS—</b>			
R. . . . .	3,000	3,000	1,097
<b>Surrenders or withdrawals within grant—</b>			
R. Gross . . . . .	10,72,971	10,72,971	.. —10,72,971
R. Deductions . . . . .	—1,48,000	—1,48,000	.. +1,48,000
<b>TOTALS—</b>			
Gross . . . . .	98,58,000	87,66,926	—10,91,074
Deductions . . . . .	—14,19,000	—12,04,400	+2,14,600
Net . . . . .	84,39,000	75,62,526	—8,76,474

### REVIEW.

There was a saving of Rs. 8,76,474 in the grant of Rs. 84,39,000. The surrender of Rs. 9,24,971 converted the saving into an excess of Rs. 48,497.

2. Sub-head—A.-8.—Explanation of variation in Column 4 could not be furnished as the same had not been communicated to audit by the controlling authority.

*Store Accounts of the Jail Dept for 1954.*

Serial No.	Description of Stores.	Opening Balance		Receipts during the year.		Sales during the year.		Written off.		Profit.		Closing Balance.	
		Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Rs.	Rs.	Quantity	Value
1	.	3	4	5	6	7	8	9	10	11	12	13	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1.	Dusters, Towels, Swabs, Gamchas etc.,	3,937 Nos.	2,821	19,759	17,615*	13,465	19,220	329	243	7,068	9,902	8,031	
2.	Cloth of Different wide	4,935 yds.	3,077	3,387	1,693	5,185	3,943	160	131	1,454	2,977	2,150	
3.	Durries, Purdahs, Durries, Ashans etc.	612 Nos.	3,198	937	3,923	595	6,321	78	207	2,972	876	3,505	
4.	Teak Wood furniture	119 Nos.	409	487	3,124	256	2,844	..	..	667	350	1,356	
5.	Cane articles	1,069 Nos.	2,514	920	3,314*	1,081	7,746	459	677	4,025	449	1,430	
6.	Cotton Newar, Colr String	3 Md.	113	1,268	54,365	1,264	62,063	1	20	7,862	6	257	
7.	Colr articles	88 Nos.	1,392	89	1,680	91	2,934	25	429	1,238	61	947	
8.	Colr matting rolls and miscellaneous	515 Sq.ft.	193	1,300	418	1,084	512	..	..	145	731	244	
9.	Woollen Articles	48 Nos.	551	17	37	17	43	46	318	6	2	233	
10.	Other Manufactures	1,444 Nos.	538	678	607	635	699	196	59	234	1,291	621	
11.	Phenyle and Khas Khas Purdahs	100 Nos.	1,640	87	1,442	187	3,770	..	..	638	..	..	
12.	Cotton Yarn and Waste Cotton	11 Nos.	261	183	355	184	469	..	..	78	10	225	
	TOTAL		16,707		88,573		1,10,634		2,084		26,437		18,999

\*Includes Rs. 4-8-0, 0-12-0, 100-11-0, 52-2-0, 22-8-0 and 8-0-0 provisionally adjusted due to non-receipt of the jail invoices. Value at market price or cost whichever is lower.

Certified that the figures represent a substantially true account of affairs and that they agree with figures recorded in the Departmental Registers. The closing balances of stock were not in excess of requirements. The stock of stores was verified by the Travelling Auditor of the Prisons Directorate during the month of September, 1954.

Fractions in totals have been rounded up to the next higher rupee and those below half ignored.

Prepared by—  
 S. K. SAHA, Accountant.  
 B. K. GUHA ROY, Manager, Jail Depot.  
 CALCUTTA; }  
 The 6th September, 1955.

## AUDIT CERTIFICATE.

The Store Accounts of the Jail Depot, Calcutta for the year 1954 were checked under my supervision with reference to local records 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 ;  
The 15th October, 1955.

P. C. MUKHERJEE,  
Examiner, Outside Audit,  
West Bengal.

Consolidated Store Accounts of the Manufactory Department of the Presidency and the Central Jails for the year 1953.

	Tools and plants.	Raw materials.	Finished articles.
	Rs.	Rs.	Rs.
1. Opening Balance . . . . .	59,353	3,97,270	1,42,785
2. Receipts—			
(i) By purchase from market . . . . .	10,955	4,93,210	3,197
(ii) From same Jail . . . . .	..	2,968	12,10,007
(iii) From other Jails within the State . . . . .	91	49,548	..
(iv) From different Departments of Government in States other than West Bengal (excluding the Director-General, Supply and Disposals). . . . .	..	..	..
(v) From other Department of Local Government . . . . .	..	..	..
(vi) From Director General, Supply and Disposals . . . . .	..	1,48,059	..
(vii) From Overseas (on indent through Director-General, Stores) . . . . .	..	..	..
TOTAL . . . . .	70,399	10,91,055	13,55,989
3. Issues—			
(i) To same Jail . . . . .	4,020	7,31,297	3,38,674
(ii) Other Jails within the State . . . . .	56	58,847	5,70,845
(iii) Other Departments of Local Government . . . . .	..	..	1,10,635
(iv) Different Departments of Government in States other than West Bengal . . . . .	..	..	3,030
(v) Director General, Supply and Disposals . . . . .	..	..	..
(vi) Sales to public . . . . .	..	..	1,86,647
(vii) Written off—			
(1) on account of loss . . . . .	404	105	88
(2) on account of depreciation of revaluation . . . . .	9,514	..	70
4. Closing Balance . . . . .	56,405	3,00,806	1,46,000
TOTAL . . . . .	70,399	10,91,055	13,55,989

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

Certified also that the closing balance shown in the above accounts was not in excess of the requirements.

The Stores were verified by the Superintendents of the Jails concerned and as well by the Travelling Auditor of the Prisons Directorate, West Bengal, in such of the Jails as were visited by him.

CALCUTTA ;  
The 29th March, 1956. } B. S. VENU GOPAL,  
Travelling Auditor,  
Prisons Directorate,  
West Bengal.

P. K. BISWAS,  
Inspector General of Prisons,  
West Bengal.

**Consolidated Profit and Loss Account of the Manufactory Department  
of the Presidency Jail and the Central Jails of West Bengal for the year 1953.**

<i>Dr.</i>		<i>Cr.</i>	
1	2	3	4
		Rs.	Rs.
1. To balance of manufactured articles and unfinished stock in process of manufacture . . . . .	1,42,785	1. By sales and issues of manufactured goods including scraps, etc. . . . .	12,09,831
2. To—		2. By Value of materials treated in workshop and returned to stores . . . . .	..
(a) Stores issued . . . . .	7,31,297	3. By Miscellaneous receipts (occupiers share of Municipal tax recovered) . . . . .	294
(b) Spares of machine issued . . . . .	4,005	4. By Closing stock of manufactured goods and unfinished stock in process . . . . .	1,46,000
3. To Pay and Allowances—			
(a) Deputy Superintendent and Deputy Jailer . . . . .	16,774		
(b) Establishment . . . . .	46,762		
4. To Labour charges—			
(a) Convicts . . . . .	2,31,776		
(b) Undertials . . . . .	32,389		
5. To Contingent charges including electricity, service stamps, freight, etc. . . . .	18,681		
6. To Stationery and Forms . . . . .	970		
7. To Rent Rates and Taxes . . . . .	23,329		
8. To Pensionary charges . . . . .	5,093		
9. To Write off—			
(a) Loss . . . . .	597		
(b) Depreciation . . . . .	9,584		
10. To Net Profit . . . . .	92,083		
<b>TOTAL</b>	<b>13,56,125</b>	<b>TOTAL</b>	<b>13,56,125</b>

CALCUTTA ;  
The 29th March, 1956. }

B. S. VENU GOPAL,  
Travelling Auditor,  
Prisons Directorate,  
West Bengal.

P. K. BISWAS,  
Inspector General of  
Prisons, West Bengal.

**AUDIT CERTIFICATE.**

The Store Account and the Profit and Loss Account of the Alipore and Midnapore Central Jails for 1953 were locally test audited under my supervision with reference to local records and I certify that subject to the audit comments, the accounts are correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA ;  
The 11th April, 1956. }

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

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**AUDIT COMMENTS.**

(i) The net profit for the year 1953 in respect of one Jail showed a marked decline as compared with that for the preceding year. Reduction in out turn on account of fall in demands from other Departments and increase on account of establishment and other charges in the year are the main reasons for this decline.

(ii) In another Jail, no records in support of the number of under-trial prisoners employed in the Manufactory Department could be produced to audit and as such the amount shown in the Profit and Loss Account as labour charges in respect of these undertrial prisoners, could not be verified in audit.

Grant No. 16.—Police.

111

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 29.—Police "</b>			
<b>A.—PRESIDENCY POLICE—</b>			
<b>A.-1.—Pay of Officers—</b>			
O . . . . .	Rs. 3,56,700	} 3,89,576	3,88,878
R . . . . .	32,876		
<b>A.-2.—Pay of Establishment—</b>			
O . . . . .	93,61,400	} 88,39,663	88,34,906
R . . . . .	—5,21,747		
<b>A.-3.—Allowances, honoraria, etc.—</b>			
O . . . . .	49,88,400	} 49,18,162	48,90,823
R . . . . .	—70,238		
<b>A.-4.—Contract Contingencies—</b>			
O . . . . .	8,00,000	} 7,10,750	7,10,995
R . . . . .	—89,250		
<b>A.-5.—Other Contingencies—</b>			
O . . . . .	46,35,200	} 54,18,267	54,28,741
R . . . . .	7,83,067		
<b>A.-6.—Secret Service Expenditure—</b>			
O . . . . .	72,000	} 76,682	76,494
R . . . . .	4,682		
<b>A.-8.—Establishment charges payable to other Governments, etc.—</b>			
O . . . . .	78,000	} 17,200	16,000
R . . . . .	—60,800		
<b>A.-9.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O . . . . .	—2,61,400	} —2,86,800	—2,72,660
R . . . . .	—25,400		
<b>B.—SUPERINTENDENCE—</b>			
<b>B.-1.—Pay of Officers—</b>			
O . . . . .	1,75,000	} 1,96,800	1,96,764
R . . . . .	21,800		
<b>B.-2.—Pay of Establishment—</b>			
O . . . . .	1,99,700	} 1,98,000	1,98,184
R . . . . .	—1,700		
<b>B.-3.—Allowances, honoraria, etc.—</b>			
O . . . . .	1,29,000	} 1,26,000	1,25,638
R . . . . .	—3,000		
<b>B.-4.—Contract Contingencies</b>			
O . . . . .	26,000	} 37,300	46,837
R . . . . .	11,300		
<b>Col. 4.—Commission charges on Railway warrants claimed by the Railways exceeded anticipations.</b>			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head " 29.—Police "—contd.</b>				
<b>C.—DISTRICT EXECUTIVE FORCE—</b>				
<b>C.-1.—Pay of Officers—</b>				
O. . . . .	Rs. 5,57,200	} 5,07,700	4,85,297	-22,403
R. . . . .	-49,500			
<b>C.-2.—Pay of Establishment—</b>				
O. . . . .	1,49,44,700	} 1,44,94,200	1,44,71,410	-22,790
R. . . . .	-4,50,000			
<b>C.-3.—Allowances, honoraria, etc.—</b>				
O. . . . .	1,17,64,500	} 1,18,27,500	1,18,25,424	-2,076
R. . . . .	63,000			
<b>C.-4.—Contract Contingencies—</b>				
O. . . . .	12,35,000	} 12,69,200	12,70,272	+1,072
R. . . . .	34,200			
<b>C.-5.—Other Contingencies—</b>				
<b>C.-5 (1).—Petty Construction—</b>				
O. . . . .	61,000	} 79,600	79,564	-36
R. . . . .	18,600			
<b>C.-5 (2).—Other Contingencies—</b>				
O. . . . .	52,76,600	} 56,97,100	57,27,528	+30,428
R. . . . .	4,20,500			
<b>C.-5 (3).—Loss—</b>				
R. . . . .	1,900	1,900	1,922	+22
<b>C.-7.—Grants-in-aid, contribution, etc.—</b>				
O. . . . .	28,000	} 28,400	28,186	-214
R. . . . .	400			
<b>C.-8.—Establishment charges payable to other Governments, etc.—</b>				
O. . . . .	90,600	} 32,400	27,082	-5,318
R. . . . .	-58,200			
<b>Col. 4.—Mainly due to non-receipt of debit from the Posts and Telegraphs Department.</b>				
<b>C.-9.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>				
O. . . . .	-1,18,600	} -70,000	-70,016	-16
R. . . . .	48,600			
<b>D.—POLICE TRAINING SCHOOLS—</b>				
<b>D.-1.—Pay of Officers—</b>				
O. . . . .	28,600	} 26,606	26,599	-7
R. . . . .	-1,994			
<b>D.-2.—Pay of Establishment—</b>				
O. . . . .	3,98,900	} 3,08,208	3,06,202	-2,006
R. . . . .	-90,692			



Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "29.—Police"—contd.</b>			
<b>D—POLICE TRAINING SCHOOL—concl'd.</b>			
<b>D-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	Rs. 2,22,100	1,74,000	1,72,757
R. . . . .	—48,100		
<b>D-4.—Contract Contingencies—</b>		56,000	56,000
O. . . . .	55,000		
R. . . . .	1,000		..
<b>D-5.—Other Contingencies—</b>		98,096	98,358
O. . . . .	1,21,100		
R. . . . .	—23,004		+ 262
<b>E.—SPECIAL POLICE—</b>			
<b>E-1.—Pay of Officers</b>	29,000	28,680	—320
<b>E-2.—Pay of Establishment—</b>		3,22,600	3,23,391
O. . . . .	3,34,500		
R. . . . .	—11,900		+ 701
<b>E-3.—Allowances, honoraria, etc.—</b>		5,00,000	4,93,055
O. . . . .	5,50,100		
R. . . . .	—50,100		—6,945
<b>E-4.—Contract Contingencies</b>	51,000	50,903	—97
<b>E-5.—Other Contingencies—</b>		1,47,300	1,53,362
O. . . . .	1,58,300		
R. . . . .	—11,000		+ 6,062
<b>E-8.—Establishment charges payable to other Governments, etc.—</b>		15,200	14,776
O. . . . .	400		
R. . . . .	14,800		—424
<b>F.—RAILWAY POLICE—</b>			
<b>F-1.—Pay of Officers—</b>		40,500	40,430
O. . . . .	43,700		
R. . . . .	—3,200		—70
<b>F-2.—Pay of Establishment—</b>		6,37,200	6,36,944
O. . . . .	6,58,100		
R. . . . .	—20,900		—256
<b>F-3.—Allowances, honoraria, etc.—</b>		4,93,400	4,92,209
O. . . . .	4,60,800		
R. . . . .	32,600		—1,191
<b>F-4.—Contract contingencies</b>	26,500	26,206	—294
<b>F-5.—Other Contingencies</b>	1,60,100	1,14,454	—45,646
<b>Col. 4.—Debit on account of rent of buildings occupied by the Railway Police not raised by the Railway authorities during the year.</b>			
<b>F-6.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.</b>	—7,67,800	—7,70,700	—2,900
<b>Loss</b>	..	1,062	+ 1,062

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 29.—Police "—concl'd.</b>			
<b>G.—CRIMINAL INVESTIGATION DEPARTMENT—</b>			
G.-1.—Pay of Officers—	Rs.		
O. . . . .	1,63,000	1,48,250	1,47,862
R. . . . .	—14,750		
G.-2.—Pay of Establishment—			
O. . . . .	9,98,000	9,82,660	9,81,579
R. . . . .	—15,340		
G.-3.—Allowances, honoraria, etc.—			
O. . . . .	6,05,100	6,26,720	6,23,197
R. . . . .	21,620		
G.-4.—Contract Contingencies—			
O. . . . .	47,000	53,000	52,927
R. . . . .	6,000		
G.-5.—Other Contingencies—			
O. . . . .	3,39,800	3,66,330	3,37,077
R. . . . .	26,530		
G.-6.—Secret Service Expenditure—			
O. . . . .	1,95,000	2,25,000	2,25,000
R. . . . .	30,000		
I.—WORKS—			
O. . . . .	4,64,500	4,75,500	4,61,454
R. . . . .	11,000		
J.—CHARGES IN ENGLAND—			
O. . . . .	21,200	32,640	32,589
R. . . . .	11,440		
Surrenders or withdrawals within grant—			
R. Gross . . . . .	48,600	48,600	..
R.—Deductions . . . . .	—23,200	—23,200	..
<b>TOTALS—</b>			
Gross . . . . .	6,09,22,800	6,07,39,885	—1,82,915
Deductions . . . . .	—11,47,800	—11,14,376	+33,424
Net . . . . .	5,97,75,000	5,96,25,509	—1,49,491

## REVIEW.

There was a saving of Rs. 1,49,491 in the grant of Rs. 5,97,75,000. The surrender of Rs. 25,400 reduced the saving to 1,24,091.

**Grant No. 17.—Ports and Pilotage.**

115

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "30.—Ports and Pilotage".</b>			
<b>B.—Other Ports—</b>			
<b>A.—CHARGES FOR POOLED LAUNCHES—</b>			
O. . . . .	Rs. 3,82,200		
S. . . . .	96,000		
R. . . . .	18,710		
	} 4,96,910	5,14,996	+18,086
<b>B.—PORTS ESTABLISHMENT—</b>			
O. . . . .	82,700		
R. . . . .	-12,325		
	} 70,375	88,186	+17,811
	Col. 4.—See paragraph 2 of the Review.		
<b>D.—MISCELLANEOUS—</b>			
O. . . . .	3,01,900		
R. . . . .	-6,185		
	} 2,95,715	2,94,582	-1,133
<b>For rounding—</b>			
O. . . . .	200		
R. . . . .	-200		
	} ..	..	..
<b>TOTAL</b>	<b>8,63,000</b>	<b>8,97,764</b>	<b>+34,764</b>

**REVIEW.**

The original grant of Rs. 7,67,000 was augmented to Rs. 8,63,000 by a supplementary grant of Rs. 96,000, against which the expenditure amounted to Rs. 8,97,764 resulting in an excess of Rs. 34,764.

2. Sub-head—B.—Explanation of variation in Column 4 could not be furnished as the same had not been communicated to audit by the controlling authority.

**Grant No. 18.—Scientific Departments.**

See also the Audit Report.

Major Head and Sub-head,	Final Grant.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "36. Scientific Departments".</b>			
<b>A.—GRANTS-IN-AID AND DONATIONS TO SCIENTIFIC SOCIETIES AND INSTITUTES—</b>			
		Rs.	
O. . . . .		1,32,000	
R. . . . .		—65,675	
Surrenders or withdrawals within grant—			
R. . . . .		65,675	
<b>TOTAL</b>		<b>1,32,000</b>	
		<b>66,665</b>	<b>+340</b>
			<b>—65,675</b>
			<b>—65,335</b>

**REVIEW.**

The saving of Rs. 65,335 in the grant of Rs. 1,32,000 was converted into an excess of Rs. 340 by the surrender of Rs. 65,675.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 37.—Education "</b>			
University.			
<b>A.—GRANTS TO UNIVERSITIES—</b>			
O . . . . .	Rs. 21,52,000	} 21,58,000	21,52,000
R . . . . .	6,000		
<b>B.—GOVERNMENT ARTS COLLEGES—</b>			
<b>B.-1.—Arts Colleges for Men—</b>			
<b>B.-1 (1).—Pay of Officers—</b>			
O . . . . .	14,67,000	} 13,68,300	13,68,186
R . . . . .	—98,700		
<b>B.-1 (2).—Pay of Establishment—</b>			
O . . . . .	1,50,600	} 1,46,900	1,44,604
R . . . . .	—3,700		
<b>B.-1 (3).—Allowances, honoraria, etc.—</b>			
O . . . . .	4,98,300	} 4,89,879	4,86,138
R . . . . .	—8,421		
<b>B.-1 (4).—Contract Contingencies—</b>			
O . . . . .	47,000	} 52,149	51,274
R . . . . .	5,149		
<b>B.-1 (5).—Other Contingencies—</b>			
O . . . . .	3,20,900	} 3,45,428	3,41,608
R . . . . .	24,528		
<b>B.-1 (6).—Lump provision for research grant to Government Colleges—</b>			
O . . . . .	70,000	} 75,500	66,995
R . . . . .	5,500		
Col. 4.—Mainly due to late receipt of apparatus from abroad and less expenditure on contingencies and chemicals.			
<b>B.-2.—Arts Colleges for Women—</b>			
<b>B.-2 (1).—Pay of Officers—</b>			
O . . . . .	2,78,900	} 2,71,400	2,69,482
R . . . . .	—7,500		
<b>B.-2 (2).—Pay of Establishment—</b>			
O . . . . .	38,500	} 37,250	36,345
R . . . . .	—1,250		
<b>B.-2 (3).—Allowances, honoraria, etc.—</b>			
O . . . . .	1,09,300	} 1,06,700	1,06,289
R . . . . .	—2,600		
<b>B.-2 (4).—Contract Contingencies—</b>			
O . . . . .	49,500	} 49,279	48,734
R . . . . .	—221		

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—contd.</b>			
<b>University—contd.</b>			
<b>B.—GOVERNMENT ARTS COLLEGES—concl'd.</b>			
<b>B. 2.—Arts Colleges (for Women)—concl'd.</b>			
Rs.			
B.-2 (5).—Other Contingencies—			
O. . . . .	1,11,300		
R. . . . .	11,891		
	1,23,191	1,24,419	+1,228
<b>B.-4.—Arts Colleges (in Chandernagore)—</b>			
<b>B.-4 (1).—Pay of Officers—</b>			
R. . . . .	58,300	58,300	58,438
			+138
<b>B.-4 (2).—Pay of Establishment—</b>			
R. . . . .	7,500	7,500	7,475
			—25
<b>B.-4 (3).—Allowances, honoraria, etc.—</b>			
R. . . . .	16,925	16,925	13,526
			—3,399
Col. 4.—See paragraph 5 of the Review.			
<b>B.-4 (4).—Contract Contingencies—</b>			
R. . . . .	2,058	2,058	2,420
			+362
<b>B.-4 (5).—Other Contingencies—</b>			
R. . . . .	21,927	21,927	21,523
			—404
<b>C.—GRANTS TO NON-GOVERNMENT ARTS COLLEGES—</b>			
<b>C.-1.—Arts Colleges for Men—</b>			
O. . . . .	9,68,500		
R. . . . .	85,750		
	10,54,250	10,55,166	+916
<b>C.-2.—Arts Colleges for Women—</b>			
O. . . . .	1,33,800		
R. . . . .	20,600		
	1,54,400	1,48,809	—5,591
<b>D.—GOVERNMENT PROFESSIONAL COLLEGES—</b>			
<b>D.-1.—Pay of Officers—</b>			
O. . . . .	3,97,900		
R. . . . .	—45,791		
	3,52,109	3,48,569	—3,540
<b>D.-2.—Pay of Establishment—</b>			
O. . . . .	93,250		
R. . . . .	—2,700		
	90,550	87,907	—2,643
<b>D.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	1,57,000		
R. . . . .	—10,749		
	1,46,251	1,45,934	—317
<b>D.-4.—Contract Contingencies—</b>			
O. . . . .	15,800		
R. . . . .	8,566		
	24,366	23,794	—572
<b>D.-5.—Other Contingencies—</b>			
O. . . . .	2,00,330		
R. . . . .	—10,936		
	1,89,394	4,45,532	+2,56,138
Col. 4.—See paragraph 5 of the Review.			
<b>D.-6.—Grants-in-aid, contributions, etc.—</b>			
	750	748	—2
For rounding	—30	..	+30

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 37.—Education "—contd.</b>			
<i>University—concl'd.</i>			
<b>E.—GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES—</b>			
O. . . . .	49,200	52,300	53,076
R. . . . .	3,100		
<i>Secondary.</i>			
<b>F.—GOVERNMENT SECONDARY SCHOOLS—</b>			
<b>F.-(i) (a).—Secondary Schools for Boys—</b>			
<b>F.-(i) (a) 1.—Pay of Officers—</b>			
O. . . . .	9,19,800	8,81,000	8,67,336
R. . . . .	—38,800		
<b>F.-(i) (a) 2.—Pay of Establishment—</b>			
O. . . . .	48,350	48,850	47,824
R. . . . .	500		
<b>F.-(i) (a) 3.—Allowances, honoraria, etc.—</b>			
O. . . . .	4,25,200	4,22,450	4,14,678
R. . . . .	—2,750		
<b>F.-(i) (a) 4.—Contract Contingencies—</b>			
O. . . . .	75,300	74,586	73,901
R. . . . .	—714		
<b>F.-(i) (a) 5.—Other Contingencies—</b>			
O. . . . .	1,16,500	90,240	86,056
R. . . . .	—26,260		
<b>For rounding—</b>			
	50	..	—50
<b>F.-(i) (b).—Secondary Schools for Girls—</b>			
<b>F.-(i) (b) 1.—Pay of Officers—</b>			
O. . . . .	1,45,000	1,46,000	1,46,881
R. . . . .	1,000		
<b>F.-(i) (b) 2.—Pay of Establishment—</b>			
O. . . . .	11,700	11,350	10,880
R. . . . .	—350		
<b>F.-(i) (b) 3.—Allowances, honoraria, etc.—</b>			
O. . . . .	65,800	71,632	70,126
R. . . . .	5,832		
<b>F.-(i) (b) 4.—Contract Contingencies—</b>			
O. . . . .	23,000	29,314	29,847
R. . . . .	6,314		
<b>F.-(i) (b) 5.—Other Contingencies—</b>			
O. . . . .	61,800	61,251	60,161
R. . . . .	—549		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 37.—Education "—contd.</b>			
<b>Secondary—contd.</b>			
<b>F.—GOVERNMENT SECONDARY SCHOOLS—concl'd.</b>			
<b>F.-(ii).—Secondary Schools for Boys and Girls (Anglo-Indian)—</b>			
<b>F.-(ii) 1.—Pay of Officers—</b>			
Rs.			
O. . . . . 1,10,000	} 1,05,000	99,288	—5,712
R. . . . . —5,000			
<b>F.-(ii) 2.—Pay of Establishment—</b>			
O. . . . . 52,400	} 51,250	50,852	—398
R. . . . . —1,150			
<b>F.-(ii) 3.—Allowances, honoraria, etc.—</b>			
O. . . . . 44,000	} 47,539	45,005	—2,534
R. . . . . 3,539			
<b>F.-(ii) 5.—Other Contingencies—</b>			
O. . . . . 2,09,500	} 1,92,500	1,96,316	+3,816
R. . . . . —17,000			
<b>F.-(iv).—Secondary Schools (in Chandernagore)—</b>			
<b>F.-(iv) 1.—Pay of Officers—</b>			
R. . . . . 87,500	87,500	86,864	—636
<b>F.-(iv) 2.—Pay of Establishment—</b>			
R. . . . . 6,900	6,900	6,640	—260
<b>F.-(iv) 3.—Allowances, honoraria, etc.—</b>			
R. . . . . 32,650	32,650	31,425	—1,225
<b>F.-(iv) 4.—Contract Contingencies—</b>			
R. . . . . 6,913	6,913	5,350	—1,563
<b>F.-(iv) 5.—Other Contingencies—</b>			
R. . . . . 4,653	4,653	4,717	+64
<b>G.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—</b>			
<b>G.-(i) (a).—Secondary Schools for Boys—</b>			
O. . . . . 23,70,100	} 40,62,198	40,27,233	—34,965
R. . . . . 16,92,098			
<b>G.-(i) (b).—Secondary Schools for Girls—</b>			
O. . . . . 5,45,000	} 8,26,600	7,90,600	—36,000
R. . . . . 2,81,600			
<b>G.-(ii).—Secondary Schools for Boys and Girls (Anglo-Indian)—</b>			
O. . . . . 3,02,800	} 2,78,850	2,73,673	—5,177
R. . . . . —23,950			
<b>G.-(iv).—Secondary Schools (in Chandernagore)—</b>			
R. . . . . 23,200	23,200	17,617	—5,583
Col. 4.—See paragraph 5 of the Review.			
<b>G.-(v).—Lump provision for improvement of Secondary Education—</b>			
O. . . . . 15,00,000	} ..	..	..
R. . . . . —15,00,000			



Major Head and Sub-head.	Final Grant	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—contd.</b>			
Secondary—concl'd.			
<b>H.—GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION—</b>			
Rs.			
O. . . . . 35,60,000	} 47,05,000	47,05,000	..
R. . . . . 11,45,000			
Primary.			
<b>I.—GOVERNMENT PRIMARY SCHOOLS—</b>			
O. . . . . 3,56,900	} 3,70,270	3,79,738	+9,468
R. . . . . 13,370			
<b>J.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—</b>			
<b>J.(i).—Primary Schools for Boys and Girls—</b>			
O. . . . . 9,54,000	} 10,68,700	10,47,204	—21,496
R. . . . . 1,14,700			
<b>J(ii).—Primary Schools for Boys and Girls (Anglo-Indian)—</b>			
O. . . . . 3,93,300	} 3,89,300	3,45,042	—44,248
R. . . . . —4,000			
Col. 4.—See paragraph 5 of the Review.			
<b>J(iv).—Primary Schools (in Chandernagore)—</b>			
R. . . . . 22,900	22,900	22,293	—607
<b>K.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION FOR BOYS AND GIRLS—</b>			
O. . . . . 1,11,27,000	} 97,08,300	96,50,758	—57,542
R. . . . . —14,18,700			
Special.			
<b>L.—GOVERNMENT SPECIAL SCHOOLS—</b>			
<b>L(i).—Special Schools and Training Schools for masters—</b>			
<b>L(i).-1—Pay of Officers—</b>			
O. . . . . 1,45,400	} 1,43,700	1,45,162	+1,462
R. . . . . —1,700			
<b>L(i).-2—Pay of Establishment—</b>			
O. . . . . 1,34,450	} 1,26,599	1,19,096	—7,503
R. . . . . —7,851			
<b>L(i).-3—Allowances, honoraria, etc.—</b>			
O. . . . . 1,16,450	} 1,16,513	1,13,680	—2,833
R. . . . . 63			
<b>L(i).-4—Contract Contingencies—</b>			
O. . . . . 18,900	} 19,218	18,666	—552
R. . . . . 318			
<b>L(i).-5—Other Contingencies—</b>			
O. . . . . 3,18,510	} 3,28,072	3,26,171	—1901
R. . . . . 9,562			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—contd.</b>			
<b>Special—concl'd.</b>			
<b>L.—GOVERNMENT SPECIAL SCHOOLS—concl'd.</b>			
<b>L(i)-6.—Establishment charges payable to other Governments, Departments, etc.—</b>			
O. . . . .	Rs. 1,63,500	2,07,300	2,07,256
R. . . . .	43,800		
<b>L(i)-7.—Deduct—Amount payable from the provision for Development Schemes—</b>	—3,700	..	+3,700
Col. 4.—See paragraph 5 of the Review.			
For rounding	—10	..	+10.
<b>L(ii).—Special Schools and Training Schools for Mistresses—</b>			
<b>L(ii)-1.—Pay of Officers—</b>			
O. . . . .	22,900	22,350	22,239
R. . . . .	—550		
<b>L(ii)-2.—Pay of Establishment—</b>		3,850	3,684
O. . . . .	4,050		
R. . . . .	—200		—166.
<b>L(ii)-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	11,050	10,989	10,939
R. . . . .	—61		
<b>L(ii)-5.—Other Contingencies—</b>		39,439	39,739
O. . . . .	40,100		
R. . . . .	—661		+300.
<b>M.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—</b>			
<b>M(i)(a).—Special Schools for Boys and Masters—</b>			
O. . . . .	4,72,300	5,74,210	5,26,619
R. . . . .	1,01,910		
<b>M(i)(b).—Special Schools for Girls and Mistresses—</b>			
O. . . . .	1,05,000	1,30,700	1,24,011
R. . . . .	25,700		
<b>M(ii).—Special Schools (Anglo-Indian)—</b>		1,900	1,880
<b>M(iv).—Special Schools (in Chandernagore)—</b>			
R. . . . .	1,400	1,400	850
			—550
<b>General.</b>			
<b>N.—DIRECTION—</b>			
O. . . . .	4,00,000	3,81,860	3,79,960
R. . . . .	—18,140		
			1,900.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "37.—Education"—contd.</b>				
<b>General—contd.</b>				
<b>O.—INSPECTION—</b>				
<b>O(i)(a).—Men's Branch—</b>				
<b>O(i)(a)-1.—Pay of Officers—</b>				
O. . . . .	Rs. 3,82,000	} 4,03,000	3,67,796	—35,204
R. . . . .	21,000			
<b>O(i)(a)-2.—Pay of Establishment—</b>				
O. . . . .	1,91,000	} 1,91,700	1,89,810	—1,890
R. . . . .	700			
<b>O(i)(a)-3.—Allowances, honoraria, etc.—</b>				
O. . . . .	4,04,500	} 3,87,900	3,82,036	—5,864
R. . . . .	—16,600			
<b>O(i)(a)-4.—Contract Contingencies—</b>				
O. . . . .	59,100	} 35,200	36,098	+898
R. . . . .	—23,900			
<b>O(i)(a)-5.—Other Contingencies—</b>				
O. . . . .	22,700	} 22,965	24,005	+1,040
R. . . . .	265			
<b>O.(i)(b).—Women's Branch—</b>				
<b>O(i)(b)-1.—Pay of Officers—</b>				
O. . . . .	37,000	} 38,100	37,306	—794
R. . . . .	1,100			
<b>O(i)(b)-2.—Pay of Establishment—</b>				
O. . . . .	17,300	} 15,550	15,360	—190
R. . . . .	—1,750			
<b>O(i)(b)-3.—Allowances, honoraria, etc.—</b>				
O. . . . .	23,800	} 22,733	22,024	—709
R. . . . .	—1,067			
<b>O(i)(b)-4.—Contract Contingencies—</b>				
O. . . . .	8,100	} 8,462	8,463	+1
R. . . . .	362			
<b>O(i)(b)-5.—Other Contingencies—</b>				
O. . . . .	3,200	} 5,001	4,607	—394
R. . . . .	1,801			
<b>O(ii).—Inspection (Anglo-Indian)—</b>				
<b>O.(ii)-1.—Pay of Officers</b>				
O. . . . .	7,500	} 9,950	9,871	—79
<b>O(ii)-2.—Pay of Establishment—</b>				
O. . . . .	10,900	} 10,826	10,727	—99
R. . . . .	—950			
<b>O(ii)-3.—Allowances, honoraria, etc.—</b>				
O. . . . .	11,800	} 10,826	10,727	—99
R. . . . .	—974			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—contd.</b>			
<i>General—contd.</i>			
<b>O.—INSPECTION—contd.</b>			
<b>O(ii)-4.—Contract Contingencies—</b>			
O. . . . .	Rs. 1,200	1,900	1,945
R. . . . .	700		
<b>O.(ii)-5.—Other Contingencies—</b>			
O. . . . .	3,000	2,670	2,346
R. . . . .	—330		
<b>O(iv).—Inspection (in Chandernagore)—</b>			
<b>O.(iv)-1.—Pay of Officers—</b>			
R. . . . .	1,200	1,200	1,164
<b>O(iv)-2.—Pay of Establishment—</b>			
R. . . . .	225	225	272
<b>O(iv)-3.—Allowances, honoraria, etc.—</b>			
R. . . . .	500	500	493
<b>P.—SCHOLARSHIPS—</b>			
<b>P(i).—Scholarships—</b>			
O. . . . .	5,63,200	5,57,243	5,08,261
R. . . . .	— 5,957		
<b>P.(iii).—Deduct—Establishment charges recover- able from other Governments, Departments, etc.—</b>			
R. . . . .	—1,400	—1,400	..
<b>Q.—AMOUNT TRANSFERRED TO THE FUND FOR PRO- MOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES . . . . .</b>			
	11,24,000	11,24,000	10,91,000
<b>R.—EXPENDITURE FROM THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACK- WARD CLASSES—</b>			
O. . . . .	11,24,000	10,67,000	10,44,693
R. . . . .	—57,000		
<b>S.—Deduct—AMOUNT MET FROM THE FUND FOR PRO- MOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES—</b>			
O. . . . .	—11,24,000	—10,67,000	—10,44,693
R. . . . .	57,000		
See paragraph 3 of the Review.			
<b>T.—MISCELLANEOUS—</b>			
<b>T(a).—Youth Welfare Works under Physical Director—</b>			
O. . . . .	2,19,700	2,65,923	2,34,627
R. . . . .	46,223		
Col. 4.—See paragraph 5 of the Review.			
<b>T(b).—Expenses of the State Text-Book Com- mittee—</b>			
O. . . . .	17,400	13,857	14,050
R. . . . .	—3,543		

Major Head and Sub-head.	Final Grant	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head '37.—Education'—contd.</b>			
<i>General—contd.</i>			
<b>T.—MISCELLANEOUS—contd.</b>			
<b>T(c).—Expenses of the West Bengal Sanskrit Association—</b>			
Rs.			
O. . . . .	41,300		
R. . . . .	7,874		
	49,174	49,193	+ 19
<b>T(d).—State Council for Engineering and Technical Education—</b>			
O. . . . .	13,700		
R. . . . .	794		
	14,494	14,631	+ 137
<b>T(e).—National Cadet Corps—</b>			
O. . . . .	16,58,000		
R. . . . .	—2,71,000		
	13,87,000	12,46,098	—1,40,902
<b>Col. 4.—Mainly provisions for recovery of the proportionate charges on camp expenditure and cost of clothing from the Government of India not being made due to belated finalisation of the terms of recovery.</b>			
<b>T(f).—Expansion of education and welfare services to relieve educated unemployments—</b>			
O. . . . .	1,56,98,000		
R. . . . .	—90,79,007		
	66,18,993	76,44,609	+ 10,25,616
Col. 4.—See paragraph 5 of the Review.			
<b>T(g).—Other charges—</b>			
<b>T(g)-1.—Examination charges—</b>			
O. . . . .	1,53,000		
R. . . . .	—56,481		
	96,519	96,896	+ 377
<b>T(g)-2.—Grants for the encouragement of literature—</b>			
O. . . . .	32,300		
R. . . . .	33,100		
	65,400	57,739	—7,661
Col. 4.—See paragraph 5 of the Review.			
<b>T(g)-3.—Training abroad of students—</b>			
O. . . . .	7,500		
R. . . . .	—3,900		
	3,600	2,949	—651
<b>T(g)-4.—Other charges—</b>			
O. . . . .	40,900		
R. . . . .	468		
	41,368	41,867	+ 499
<b>T(g)-5.—Grants-in-aid, contributions, etc.—</b>			
O. . . . .	3,24,600		
R. . . . .	2,04,834		
	5,29,434	5,36,851	+ 7,417
<b>T(g)-6.—Other items—</b>			
O. . . . .	1,64,500		
R. . . . .	—26,099		
	1,38,401	1,17,506	—20,895
Col. 4.—See paragraph 5 of the Review.			
<b>T(g)-7.—Grants for the encouragement of historical research . . . . .</b>			
	3,100	3,064	—36
<b>T(g)-8.—Grants for researches and regional survey of indigenous arts. . . . .</b>			
	3,251	1,750	—1,501

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head '37.—Education'—contd.</b>			
General—contd.			
<b>T.—MISCELLANEOUS—concl'd.</b>			
T(g)-9.—Development of Technical Education—			
Rs. . . . .	6,83,312	6,83,312	..
T(g)-10.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—			
Rs. . . . .	—446	—446	..
T(h).—Establishment of Multipurpose Schools—			
Rs. . . . .	15,72,000	12,93,035	—2,78,965
	Col. 4.—See paragraph 5 of the Review.		
T(i).—Secondary Education Enquiry Commission		3,655	+3,655
	Col. 4.—See paragraph 5 of the Review.		
T(j).—Miscellaneous Anglo-Indian Education—			
O. . . . .	17,700	15,522	—2,878
R. . . . .	700		
	18,400		
	Col. 4.—See paragraph 5 of the Review.		
Charges in England.			
<b>V.—CHARGES IN ENGLAND—</b>			
HIGH COMMISSIONER FOR INDIA—			
O. . . . .	78,200	1,01,040	(a)1,03,247
R. . . . .	22,840		
W.—DEVELOPMENT SCHEMES—			
W.-1.—Pay of Officers—			
O. . . . .	6,59,000	6,55,170	6,16,411
R. . . . .	—3,830		
W.-2.—Pay of Establishment—			
O. . . . .	1,45,000	1,44,763	1,47,106
R. . . . .	—237		
W.-3.—Allowances, honoraria, etc.—			
O. . . . .	2,89,000	2,87,506	2,79,903
R. . . . .	—1,494		
W.-4.—Contingencies—			
O. . . . .	14,05,000	14,43,950	12,75,225
R. . . . .	38,950		
	Col. 4.—See paragraph 5 of the Review.		
W.-5.—Scholarships, etc.—			
O. . . . .	1,27,000	1,20,922	1,02,874
R. . . . .	—6,078		
	Col. 4.—See paragraph 5 of the Review.		
W.-6.—Grants-in-aid, contributions, etc.—			
O. . . . .	95,06,000	1,27,51,326	1,22,01,110
R. . . . .	32,45,326		

(a) The High Commissioner's figure for col. 3 is less due mainly to adjustment of three debits of Rs. 1,820, Rs. 329 and Rs. 800 in the Indian books instead of in the accounts of the High Commissioner.

Major Head and Sub-head.	Final Grant	Actual Expenditure.	Excess + Saving.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head '37.—Education'—concl'd.</b>			
General—concl'd.			
W.—DEVELOPMENT SCHEMES—concl'd.			
W.-7.—Deduct—Amount met from 'General Reserve Fund, Cooch Behar'—			
	Rs.		
O. . . . .	—2,00,000	—19,480	..
R. . . . .	1,80,520		
			+ 19,480
	Col. 4.—See paragraph 5 of the Review.		
For rounding . . . . .	—300	..	+ 300
Surrenders or withdrawals within grant—			
R. Gross . . . . .	30,24,410	30,24,410	—30,24,410
R. Deductions . . . . .	—2,35,674	—2,35,674	+ 2,35,674
Total—			
Gross . . . . .	6,72,76,700	6,37,91,188	—34,85,512
Deductions . . . . .	—13,27,700	—10,46,539	+ 2,81,161
Net . . . . .	6,59,49,000	6,27,44,649	—32,04,351

## REVIEW.

There was a saving of Rs. 32,04,351 in the grant. The surrender of Rs. 27,88,736 reduced the saving to Rs. 4,15,615.

2. Sub-head W.—Development Schemes.—The details of the schemes included under this sub-head and the expenditure incurred on each of them are shown in the statement below :—

Names of Scheme.	Expenditure during 1954-55.	Expenditure to end of 1954-55(a).
	Rs.	Rs.
1. Strengthening of headquarters staff . . . . .	14,118	1,24,981
2. Increasing efficiency of Primary School inspection and strengthening of staff . . . . .	75,375	2,23,771
3. Scheme for sending students abroad . . . . .	13,027	6,94,776
4. Basic (Primary) Training College . . . . .	2,20,176	11,06,952
5. Schools for training of Basic (Primary) School teachers (Basic Training Schools) . . . . .	2,04,450	14,69,451
6. Introduction and expansion of Basic education . . . . .	25,98,793	83,69,033
7. Increasing emoluments of Primary School teachers . . . . .	66,86,507	3,54,63,613
8. Expansion of training facilities for graduate men and women teachers . . . . .	2,96,911	9,99,399
9. Expansion of girls' secondary education . . . . .	4,32,201	21,98,191

## REVIEW—contd.

Names of Scheme.	Expenditure during 1954-55.	Expenditure to end of 1954-55(a).
	Rs.	Rs.
10. Improvement of private colleges . . . . .	1,12,066	7,34,851
11. Improvement of Government colleges . . . . .	89,392	6,98,889
12. Colleges for women . . . . .	95,475	9,52,787
13. Higher scientific training and research facilities . . . . .	30,000	2,35,188
14. Bengal Engineering College—Immediate and final plan	8,75,982	62,96,776
15. Grants to the College of Engineering and Technology, Jadavpur . . . . .	1,37,000	14,24,325
16. Engineering Institutions for diploma courses . . . . .	1,09,330	18,33,860
17. Technical High Schools . . . . .	82,377	2,55,511
18. Re-organisation of Goenká College of Commerce and Business Administration, Calcutta . . . . .	70,934	1,83,380
19. Social (Adult) Education . . . . .	22,70,434	59,15,509
20. Physical Instructresses of Training Schools and Colleges for girls . . . . .	5,256	28,534
21. Youth welfare and provision of facilities for physical education . . . . .	1,14,337	1,38,565
22. Improvement and expansion of institutions for the blind, deaf and mutes . . . . .	10,000	10,000
Cooch Behar Development.		
23. Development of Education . . . . .	18,480	1,02,708
TOTAL . . . . .	1,46,22,629	6,95,61,050

(a) Excludes expenditure booked under Grant No. 33.—Civil Works—Sub-head J and closed schemes.

3. *Fund for promotion of Education amongst Educationally Backward Classes.*—The Fund was created by the Government of West Bengal in 1947-48 for the purpose of providing special educational facilities to members of scheduled castes as well as other educationally backward classes including Muslims. The receipt side represents the amounts of contribution paid by Government and debited to Sub-head Q. The expenditure is booked under Sub-head R and at the end of the year an equivalent amount is debited to the Fund by reduction of expenditure under Sub-head S. The transactions of the fund during 1954-55 are shown below :—

	Rs.
Opening Balance on the 1st April, 1954 . . . . .	6,366
Receipts during 1954-55 . . . . .	10,91,000
Expenditure during 1954-55 . . . . .	10,43,693
Closing Balance on the 31st March, 1955 . . . . .	52,673



## REVIEW—concl'd.

4. *Deposit Account of the Grant made by the Indian Central Jute Committee.*—This deposit account is intended for recording transaction relating to the grant made by the Committee for the conduct of experimental work on the census of jute crop in the State. The expenditure on the scheme is booked under this Grant. At the end of the year an amount equivalent to the share of expenditure to be met from the grants made by the Committee is debited to this deposit account by corresponding credit to the revenue head viz., XXVI.—Education.

An account of the transactions during the year 1954-55 is given below :—

	Rs.
Opening Balance	18,156
Receipts	5,145
Charges	
Closing Balance	23,301

5. The explanations in respect of sub-heads B-4(3), D-5, G(iv), J(ii), L(i)7, T(a), T(f), T(g)2, T(g)6, T(h), T(i), T(j), W-4, W-5, W-7 and could not be included as the same were not furnished by the controlling officer.

**STORE ACCOUNTS.**  
*Store Accounts of the Bengal Engineering College for 1954-55.*

	1	2	3	4	5	6	7	8
	Coal, oil and Grease, etc.	Timber	Tools.	Machines.	Chemicals.	Electrical Stores.	Miscella- neous Stores.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening Balance as at 1st April, 1954	3,676	10,245	13,545*	4,227	393	1,621	59,111*	
<i>Receipts.</i>								
(a) By local purchase	9,837	13,566	23,628	24,267	3,472	3,696	64,384	
(b) From other Governments, Departments, etc.	..	..	..	..	..	..	..	
(c) From Overseas	..	..	..	..	..	..	..	
(d) From other sources	..	5,439	11	..	57	..	2,152	
Issues—								
(a) Issue	9,919	11,410	20,174	24,287	3,591	2,139	63,568	
(b) Loss, shortage, etc.	6	2,436	1	..	1	..	301	
Closing Balance as at 31st March, 1955	3,588	15,404	17,009	4,227	330	3,178	61,778	

\* Differs from the closing balance of the previous year by reasons of corrections since made.

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

2. Certified that the stores were verified in April-May, 1955 for 1954-55.

SIBPORE;

Accountant.

B. R. KAR CHOUDHURY, N. MITTER, R. G. P. S. FAIRBAIRN, R. G. P. S. FAIRBAIRN,  
 Chief Storekeeper, Superintendent of Workshop, Principal,  
 Bengal Engineering College. Bengal Engineering College.

The 18th November, 1955

## AUDIT CERTIFICATE.

The Store Accounts of the Bengal Engineering College, Sibpur for the year 1954-55 was test-audited under my supervision with reference to local records and I certify that subject to audit comments the accounts are correct according to the best of my information and in consideration of the explanation given to me.

CALCUTTA ;  
The 6th January, 1956.

P. C. MUKHERJEE,  
*Examiner, Outside Audit,  
West Bengal.*

## AUDIT COMMENTS.

1. Purchase of "Timber", "Tools" and "Miscellaneous Stores" during the year was in excess of actual requirements. . . . .
2. A sum of Rs. 2,745 representing the value of the stores found short in course of physical verification of stock has been accounted for in the Store Accounts under "Loss, shortage, etc"., out of which write-off orders of the competent authority for Rs. 309 only were obtained. The remaining quantities of stores valued at Rs. 2,436 were charged off in the Stores Ledgers but no write-off orders were obtained.

## Grant No. 20.—Medical

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head—"38.—Medical".</b>				
<b>A.—MEDICAL ESTABLISHMENT—</b>				
<b>A.-1.—Pay of Officers—</b>				
O . . . . .	Rs. 3,52,500	} 3,25,652	3,27,854	+ 2,202
R. . . . .	—26,848			
<b>A.-2.—Pay of Establishment—</b>				
O . . . . .	4,11,100	} 3,70,940	3,68,053	—2,887
R. . . . .	—40,160			
<b>A.-3.—Allowances &amp; honoraria, etc.—</b>				
O . . . . .	3,04,100	} 3,00,712	3,11,864	+ 2,152
R. . . . .	5,612			
<b>A.-4.—Contract Contingencies—</b>				
O . . . . .	37,500	} 37,089	41,762	+ 4,673
R. . . . .	—411			
Col. 4.—See paragraph 2 of the Review.				
<b>A.-5.—Other Contingencies—</b>				
O . . . . .	27,900	} 1,26,000	1,25,782	—218
R. . . . .	98,100			
<b>B.—HOSPITALS AND DISPENSARIES—</b>				
<b>B.-1.—Pay of Officers—</b>				
O . . . . .	3,52,500	} 3,11,300	3,09,427	—1,873
R. . . . .	—41,200			
<b>B.-2.—Pay of Establishments—</b>				
O . . . . .	17,20,985	} 16,22,700	16,27,250	+ 4,550
R. . . . .	—98,285			
<b>B.-3.—Allowances, honoraria, etc.—</b>				
O . . . . .	18,00,315	} 17,26,500	17,15,862	—10,638
R. . . . .	—73,815			
<b>B.-4.—Contract Contingencies—</b>				
O . . . . .	9,72,000	} 10,55,500	11,61,197	+ 1,05,697
R. . . . .	83,500			
Col. 4.—See paragraph 2 of the Review.				
<b>B.-5.—Other Contingencies—</b>				
O . . . . .	59,70,200	} 81,98,133	84,42,663	+ 2,44,530
R. . . . .	22,27,933			
<b>B.-6.—Grants-in-aid, contributions, etc.—</b>				
<b>Grants to Hospitals and Dispensaries—</b>				
<i>Charged</i> . . . . .		60,000	60,000	..
<b>Voted—</b>				
O . . . . .	21,16,000	} 22,86,000	22,83,286	—2,714
R. . . . .	1,70,000			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "38.—Medical"—contd.</b>			
<b>B.—HOSPITALS AND DISPENSARIES—concl'd.</b>			
B.-7.—Establishment charges payable to other Governments, Departments, etc.—			
O. . . . .	Rs. 15,000		
R. . . . .	—3,250		
	} 11,750	11,748	—2
<b>C.—GRANTS FOR MEDICAL PURPOSES—</b>			
O. . . . .	6,01,000		
R. . . . .	1,51,000		
	} 7,52,000	7,49,414	—2,586
<b>D.—MEDICAL COLLEGE AND SCHOOLS—</b>			
D.-1.—Pay of Officers—			
O. . . . .	6,38,000		
R. . . . .	—94,200		
	} 5,43,800	5,38,750	—5,050
D.-2.—Pay of Establishment—			
O. . . . .	1,64,600		
R. . . . .	—19,400		
	} 1,45,200	1,42,893	—2,307
D.-3.—Allowances, honoraria, etc.—			
O. . . . .	2,94,500		
R. . . . .	—35,747		
	} 2,58,753	2,56,822	—1,931
D.-4.—Contract Contingencies—			
O. . . . .	59,000		
R. . . . .	29,900		
	} 88,900	87,582	—1,318
D.-5.—Other Contingencies—			
O. . . . .	2,06,000		
R. . . . .	23,000		
	} 2,29,000	2,42,344	+13,344
D.-7.—Establishment charges payable to other Governments, Departments, etc.—			
O. . . . .	1,200		
R. . . . .	—1,200		
	} ..	..	..
D.-8.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O. . . . .	—34,000		
R. . . . .	30,351		
	} —3,649	—3,649	
<b>E.—MENTAL HOSPITALS—</b>			
E.-1.—Pay of Officers			
	500	480	—20
E.-2.—Pay of Establishment—			
O. . . . .	13,700		
R. . . . .	1,600		
	} 15,300	15,550	+250
E.-3.—Allowances, honoraria, etc.—			
	14,000	13,664	—336
E.-4.—Contract Contingencies—			
	20,000	19,004	—996
E.-5.—Other Contingencies—			
O. . . . .	20,200		
R. . . . .	3,500		
	} 23,700	24,135	+435

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "38.—Medical"—contd.</b>				
<b>E.—MENTAL HOSPITALS—concl'd.</b>				
E.-6.—Establishment charges payable to Other Governments, Departments, etc.—				
O. . . . .	9,30,000	} 10,43,553	} 10,43,552	} —1
R. . . . .	1,13,553			
<b>F.—CHEMICAL EXAMINER—</b>				
O. . . . .	81,300	} 84,057	} 81,386	} —2,671
R. . . . .	2,757			
<b>G.—CHARGES IN ENGLAND—</b>				
High Commissioner for India—				
O. . . . .	57,200	} 54,880	} 52,199	} —2,681
R. . . . .	—2,320			
<b>H.—PROVINCIALISATION OF SADAR AND SUB-DIVISIONAL HOSPITALS—</b>				
H.-1.—Pay of officers—				
O. . . . .	92,800	} 88,000	} 90,134	} +2,134
R. . . . .	—4,800			
H.-2.—Pay of Establishment—				
O. . . . .	7,53,300	} 7,40,000	} 7,27,786	} —12,214
R. . . . .	—13,300			
H.-3.—Allowances, honoraria, etc.—				
O. . . . .	5,19,000	} 4,95,000	} 4,82,226	} —12,774
R. . . . .	—24,000			
H.-4.—Contract Contingencies—				
O. . . . .	7,76,700	} 8,00,000	} 7,79,343	} —20,657
R. . . . .	23,300			
H.-5.—Other Contingencies—				
O. . . . .	13,71,100	} 17,00,000	} 17,60,223	} +60,223
R. . . . .	3,28,900			
<b>I.—WORKS—</b>				
O. . . . .	2,81,700	} 1,60,000	} 94,401	} —65,599
R. . . . .	—1,21,700			
<i>Col. 4.—See paragraph 2 of the Review.</i>				
<b>J.—DEVELOPMENT SCHEMES—</b>				
J.-1.—Pay of officers—				
O. . . . .	7,93,600	} 6,41,600	} 6,44,848	} +3,248
R. . . . .	—1,52,000			
J.-2.—Pay of Establishment—				
O. . . . .	30,67,000	} 30,41,200	} 30,31,292	} —9,908
R. . . . .	—25,800			
J.-3.—Allowances, honoraria, etc.—				
O. . . . .	23,38,600	} 23,22,100	} 23,30,524	} +8,424
R. . . . .	—16,500			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "38.—Medical"—contd.</b>			
<b>J.—DEVELOPMENT SCHEMES—concl'd.</b>			
<b>J.-4.—Contingencies—</b>			
<i>Charged—</i>			
	Rs.		
S. . . . .	12,700	12,681	23,190
R. . . . .	—19		
<i>Col. 4.—Late decision for payment of the decretal amount.</i>			
<i>Voted—</i>			
O. . . . .	61,27,000	62,00,000	57,49,943
R. . . . .	73,000		
<b>J.-5.—Grants-in-aid, contribution, etc.—</b>			
O. . . . .	5,90,000	7,64,600	7,54,617
R. . . . .	1,74,600		
<b>J.-6.—Works—</b>			
O. . . . .	86,00,000	47,14,630	42,65,547
R. . . . .	—38,85,370		
<b>J.-7.—Establishment charges payable to other Governments, Departments, etc.—</b>			
O. . . . .	1,23,000	95,500	18,168
R. . . . .	—27,500		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
<b>J.-8.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . .	—11,200	..	..
R. . . . .	11,200	..	..
<b>J.-9.—Deduct—Amount met from General Reserve Fund (Cooch Behar)—</b>			
O. . . . .	—1,25,000	—8,900	—5,087
R. . . . .	1,16,100		
<i>Col. 4.—See paragraph 2 of the Review.</i>			

Major Head and Sub-head. 1	Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess + Saving 4
	Rs.	Rs.	Rs.
<b>Major Head "38.—Medical"—concl.</b>			
<b>K.—SUSPENSE—</b>			
K.-1.—Gross charges . . . . .	60,00,000	57,60,408	—2,39,592
<i>See the Annexure.</i>			
K.-2.— <i>Deduct</i> —Issues to other Governments, Departments, etc.—			
Rs.			
O. . . . . —60,00,000	—70,00,000	—86,52,426	—16,52,426
R. . . . . —10,00,000			
Due to larger adjustments for the supply of stores than anticipated Col. 4.— <i>See also the Annexure.</i>			
For rounding—			
O. . . . . 100	..	..	..
R. . . . . —100			
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R. . . . . 19	19	..	—19
<i>Voted—</i>			
R. Gross . . . . . 21,97,651	21,97,651	..	—21,97,651
R. Deductions . . . . . —1,57,651	—1,57,651	..	—1,57,651
<b>Total—</b>			
<i>Charged</i> . . . . .	72,700	83,190	+10,490
<i>Voted—</i>			
Gross . . . . .	4,26,15,200	3,78,31,557	—47,83,643
Deductions . . . . .	—1,70,200	—8,736	+1,61,464
Net . . . . .	4,24,45,000	3,78,22,821	—46,22,179

### REVIEW.

In the charged section, the original appropriation of Rs. 60,000 was augmented to Rs. 72,700 by a supplementary appropriation of Rs. 12,700, against which the expenditure was Rs. 83,190 resulting in an excess of Rs. 10,490. A surrender of Rs. 19 further increased the excess to 10,509.

There was a saving of Rs. 46,22,179 in the voted grant. The surrender of Rs. 20,40,000 reduced the saving to Rs. 25,82,179.

2. The explanations in respect of sub-heads A. 4, B.4, I., J(7), J(9) and I. could not be included as the same were not furnished by the controlling officer.



## REVIEW—concl'd.

3. J.—Development Schemes—Sub-heads J.1—J. 9—The expenditure booked under these sub-heads related to the following Development Schemes :—

Serial No.	Name of the Scheme.	Expenditure for 1954-55.	Expenditure to end of 1954-55.
1	2	3	4
		Rs.	Rs.
1.	Increase in the number of rural dispensaries and establishment of Public Health units . . . . .	77,57,132	3,05,82,191
2.	Maintenance of Auxiliary Government Hospitals . . . . .	45,58,650	4,36,08,140
3.	Rehabilitation and Improvement of existing Hospitals . . . . .	7,88,009	64,31,029
4.	Provision of an Infectious Diseases Hospital in Calcutta . . . . .	..	1,42,996
5.	Children's ward in the Medical College Hospital, Calcutta . . . . .	..	1,80,756
6.	Creation of an Ambulance Service . . . . .	..	4,41,812
7.	Control and prevention of venereal diseases . . . . .	3,51,744	19,96,369
8.	Establishment of a temporary Medical College in the Lake area in Calcutta with 1,000 bedded Hospital (State Share) . . . . .	18,168	34,29,775
9.	Establishment of a T. B. Sanatorium and establishment of a T. B. Hospital at Kanchrapara . . . . .	21,31,272	1,14,41,266
10.	Establishment of a Rural Nursing Service and Improvement of Nursing System . . . . .	2,01,386	11,93,095
11.	Conversion of N. R. Sarkar Medical School (Campbell Medical School) into a college and provision of 100 additional beds . . . . .	8,34,700	40,20,742
12.	Improvement of Pharmacy and Pharmacy Training . . . . .	33,659	1,40,694
13.	Health Education . . . . .	..	31,470
14.	Ayurvedic College . . . . .	43,000	2,36,000
15.	Dental Medical College . . . . .	95,322	5,35,379
	<b>TOTAL</b> . . . . .	<b>1,68,13,042</b>	<b>10,44,11,714</b>

## Store Accounts of the Kanchrapara T. B. Hospital for the year 1953-54.

	1	2	3	4	5	6
		Instruments and Appliances	Medicines, Drugs and Dressings.	Bedding and Clothing.	Crockery.	Miscellaneous.
		Rs.	Rs.	Rs.	Rs.	Rs.
Opening Balance	.	68,030	79,986	24,711	4,939	1,18,289
Receipts:—						
(a) By local purchase	.	1,923	3,832	2,910	21	6,079
(b) From other Government Departments	.	23,597	83,895	12,437	2,599	14,415
Issues	.	26,962	1,10,819	16,280	2,240	30,237
Evaporation Loss, shortage, written off etc.—						
(a) Evaporation	.	..	..	..	..	..
(b) Loss	.	..	..	..	..	..
(c) Shortage	.	..	..	40	..	63
(d) Unserviceable articles to be written off	.	..	..	..	..	..
Closing Balance	.	67,579	56,894	23,738	5,319	1,08,483

NOTE.—(1) The opening balance includes surplus stock valued Rs. 34,469 ; 11,320 ; 479 ; 3,637 and 20,735 respectively.

(2) Issues from surplus stock will be segregated.

Certified that the figures represent a substantially true account of affairs and that they agree with figures recorded in the departmental registers. The closing balance of the stock was not in excess of requirements (except that mentioned in Note 1 above) and the stores were verified by the Departmental Officers.

KANCHRAPARA,

S. N. PAUL,  
Store Keeper,  
Kanchrapara T. B.  
Hospital.

N. C. MAZUMDER,  
Store Keeper,  
Kanchrapara T. B.  
Hospital.

N. K. SINHA,  
Superintendent,  
Kanchrapara T. B.  
Hospital.

A. BANERJEE,  
Secretary,  
Kanchrapara T. B.  
Hospital.

The 23rd February, 1956.

*Store Accounts of the Kancharapara T. B. Hospital for the year 1954-55.*

	1	2	3	4	5	6
	Instruments and Appliances.	Medicines, Drugs and Dressings.	Bedding and Clothing.	Crockery.	Miscellaneous.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening Balance . . . . .	67,579	56,894	23,738	5,319	1,08,483	
Receipts :—						
(a) By local purchase . . . . .	1,379	8,548	578	1,192	9,370	
(b) From other Governments Departments . . . . .	60,462	1,04,192	26,415	4,544	64,637	
Issues . . . . .	51,776	1,06,550	13,334	4,710	52,151	
Evaporation Loss, Shortage, written off etc.—						
(a) Evaporation . . . . .	..	..	..	..	..	
(b) Loss . . . . .	..	..	..	..	..	
(c) Shortage . . . . .	..	..	..	..	..	
(d) Unserviceable articles to be written off . . . . .	15,293	846	..	59	642	
Closing Balance . . . . .	62,351	62,238	37,397	6,286	1,29,697	

NOTE.—(1) The opening balance includes surplus stock valued Rs. 34,469; 11,320; 479; 3,637 and 20,735 respectively.  
 (2) Issues from surplus stock will be segregated.

Certified that the figures represent a substantially true account of affairs and that they agree with figures recorded in the departmental registers. The closing balance of the stock was not in excess of requirements (except that mentioned in Note 1 above) and the stores were verified by the Departmental Officers.

KANCHRAPARA,	}	N. C. GHOSH,	N. C. MAZUMDER,	A. BANERJEE,	N. M. SINHA,
		A. K. DHAR,	Store-keeper,	Secretary,	Superintendent,
The 23rd February, 1956.		Store Clerk,	Kancharapara T. B. Hospital.	Kancharapara T. B. Hospital.	Kancharapara T. B. Hospital.

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**AUDIT CERTIFICATE.**

The store accounts of the Kanchrapara T. B. Hospital for the years 1953-54 and 1954-55 were test-audited under my supervision and I certify that subject to the audit comments given below, the 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 Hospital.

CALCUTTA ;  
*The 27th February, 1956.* }

P. C. MUKHERJEE,  
*Examiner, Outside Audit,  
 West Bengal.*

**AUDIT COMMENTS.**

1. The above accounts exclude the values of 72 items of American Stores, the values whereof are stated to be unknown to the authorities.
2. Stores worth Rs. 70,640 declared surplus in 1953 had not so far been disposed of, thereby causing their further deterioration.
3. Sanction to the write off of stores worth about Rs. 16,840 declared un-serviceable during 1954-55 is awaited in audit. To avoid further deterioration these stores should be disposed of immediately.

*Consolidated Store-Accounts of Principal State Hospitals in West Bengal  
for the year 1954-55.*

1	Instruments and Appliances.	Medicines, Drugs and Dressings.	Bedding and Clothing.	Crookery.	Miscellaneous
2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Opening Balance . . .	3,82,512	2,02,430*	68,672	4,470	48,424
2. Receipts :—					
(a) By local purchase . . .	3,05,668	5,71,435	47,733	5,425	1,03,240
(b) From other Govern- ment Departments.	6,17,216	11,29,449	1,37,701	6,528	80,229
(c) From Overseas . . .	1,653	..	..	..	1,249
(d) From other sources . . .	350	..	..	18	..
3. Issues during the year . . .	7,54,912	18,05,374	1,61,807	10,409	1,61,694
4. Depreciation, loss, short- ages, etc. written off.	1,484	188	..	..	..
5. Closing Balance . . .	5,51,003	1,87,752	92,299	6,032	71,448

\*Includes Rs. 3,994 on account of Venereal Disease clinic of a State Hospital.

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

CALCUTTA ;	}	S. N. MITRA,	H. K. INDRA,
The 5th December, 1955.		U. D. Assistant.	Deputy Director of Health Services (Administration), West Bengal.

AUDIT CERTIFICATE.

The Store Accounts of the Medical College Hospitals, Seth Sukhlal Karnani Hospital, Nilratan Sarkar Hospital, Sambhunath Pandit Hospital and the Lady Dufferin Victoria Hospital, Calcutta for 1954-55 were test-audited under my supervision and I certify that subject to the audit comments, the accounts are correct according to the best of my information and on consideration of the explanations given to me and as shown by the books of the institutions.

CALCUTTA ;	}	P. C. MUKHERJEE,
The 9th March, 1956.		Examiner, Outside Audit, West Bengal.

## AUDIT COMMENTS.

- 1.(a) In one hospital, value accounts were not maintained in respect of a large number of items of stores of considerable quantities received from the stock of a defunct hospital and as such these items of stores were not included in the Store Accounts. The value of these stores should be ascertained and included in the Store Accounts.
- b) The total issue figures under "Instruments and Appliances" and "Medicines, Drugs and Dressings", viz. Rs. 2,57,339 and Rs. 4,05,198 respectively were arrived at after deducting lump sums of Rs. 6,101 and Rs. 1,158 respectively from the actual issue figures under these heads as per stock ledgers of the hospital without recording the reasons for such deductions.
- (c) Physical verification of stores were not conducted at any time by any responsible officer. As such the physical existence of these stores to the extent of the book balances could not be ascertained.

2. In another hospital the value of stores issued was arrived at, as in the previous years, by deducting the value of the closing balance from that of the opening balance *plus* receipts although the suggestion of audit that the value should be arrived at direct from ledgers was accepted by the Director of Health Services, West Bengal. Similarly the figures for receipts (except in respect of Biochemical stores) had been arrived at from purchase registers instead of from the stock ledgers.

3. In another hospital the physical verification of stores was conducted by officers directly responsible for the custody of the stores and not by an independent agency.

## Value Accounts of the Central Medical Stores, Health Services, West Bengal for the period from 1st April, 1954 to 31st March, 1955.

	Instruments and Medicines, Drugs and Dressings.							TOTAL.
	1	2	3	4	5	6	7	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Opening Balance . . . . .	11,35,420	20,51,537	95,845	20,206	1,45,780	34,48,788		
(A) . . . . .	—81,692	—36,099	+17,918	+384	—1,418	—1,00,907		
TOTAL . . . . .	10,53,728	20,15,438	1,13,763	20,590	1,44,362	33,47,881		
2. Receipts—								
(a) By local purchase . . . . .	14,86,520	33,54,059	3,64,981	47,168	2,34,257	54,86,985		
(b) From other Government Departments . . . . .	66,720	1,38,788	15,130	6,720	9,531	2,36,889		
3. Issues during the year . . . . .	15,28,363	36,35,740	3,63,216	42,263	2,79,424	58,49,006		
4. Depreciation, issue, shortages, written off, etc. . . . .	412	862	163	96	152	1,685		
5. Closing Balance . . . . .	10,78,193	18,71,683	1,30,495	32,119	1,08,574	32,21,064		

(A) Of the net deduction of Rs. 1,00,907 from the opening balance of 1954-55, (i) Rs.—1,13,528 relates to stores of the Public Health Department and as such accounted for separately and (ii) Rs.—12,621 due to correction in the ledgers.

Certified that the figures incorporated in the Store Account of the Central Medical Stores for the period from 1st April, 1954 to 31st March, 1955 represent a true account of affairs and they agree with the figures recorded in the departmental registers. The closing balance of the stock was not in excess of requirements. The figures are on the basis of the stocks registers. About 50% of the stock was physically verified.

CALCUTTA ; }  
 PROBHAT GANGULY, }  
 MIHIR KANTI DHAR ROY, }  
 SUBAL CHANDRA MANNA, }  
 Assistants-in-Charge of the Store Accounts.

S. R. SEN,  
 Administrative Officer (Stores),  
 Health Services, West Bengal.

## AUDIT CERTIFICATE.

The Store Accounts of the Central Medical Stores, Calcutta, for the year 1954-55 were locally test-audited under my supervision with reference to the local records, and I certify that, subject to the audit comments, the accounts are correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA ;  
The 19th March, 1956.

P. C. MUKHERJEE,  
Examiner, Outside Audit,  
West Bengal.

## AUDIT COMMENTS.

1. The value columns were filled up in the Stock Ledgers only under Receipt. In other cases the value columns in the Ledgers were left un-filled.

2. Only about 50 per cent. of the articles in Stock was physically verified, owing to the largeness of stock although the desirability of continuous stock taking throughout the year was pointed out in previous years.

3. In respect of stores of the approximate value of Rs. 4,14,727 there was no issue during the year 1954-55. This value of the stagnant stores worked out to about 12.9 per cent. of the total value of the stock during the year under review against 9.6 per cent. of the previous year.

4. On 31st October, 1955 value of medicines and equipments supplied to Government Hospitals, Institutions, etc., amounting to Rs. 28,58,779 and of those supplied to non-Government institutions amounting to Rs. 11,838 was awaiting adjustment or recovery as the case may be.

## ANNEXURE.

See Sub-head K.

The minor head "K.—Suspense" accommodates the interim transactions for the purchase of medical stores by the Administrative Officer, Central Medical Stores and the supply thereof to the different institutions. The adjustments made under the head during the year 1954-55 were as follows :—

STOCK.	Rs.
Opening balance . . . . .	50,99,525
Gross charges . . . . .	57,60,408
<i>Deduct—</i>	
Issues to other Governments, Departments, etc, . . . . .	—86,52,426
Other credits . . . . .	..
Closing balance . . . . .	22,07,507



See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "39.—Public Health".</b>			
<b>A.—PUBLIC HEALTH ESTABLISHMENT—</b>			
<b>A(a).—Director of Health Services—</b>			
<b>A(a)1.—Pay of Officers—</b>			
O. . . . .	Rs. 1,84,000	1,74,000	1,72,987
R. . . . .	—10,000		
<b>A(a)2.—Pay of Establishment—</b>			
O. . . . .	2,17,000	2,17,235	2,14,014
R. . . . .	235		
<b>A(a)3.—Allowances, honoraria, etc.—</b>			
O. . . . .	2,07,000	2,04,160	2,02,798
R. . . . .	—2,840		
<b>A(a)4.—Contract contingencies—</b>			
O. . . . .	23,000	26,000	28,228
R. . . . .	3,000		
<b>A(a)5.—Other contingencies—</b>			
O. . . . .	59,500	64,720	65,856
R. . . . .	5,220		
<b>A(b).—Public Health Engineering—</b>			
<b>A(b)1.—Pay of Officers—</b>			
O. . . . .	74,000	71,070	74,652
R. . . . .	—2,930		
<b>A(b)2.—Pay of Establishment—</b>			
O. . . . .	1,44,700	1,42,760	1,33,304
R. . . . .	—1,940		
<b>A(b)3.—Allowances, honoraria, etc.—</b>			
O. . . . .	1,19,500	1,23,730	1,19,805
R. . . . .	4,230		
<b>A(b)4.—Other contingencies—</b>			
O. . . . .	16,400	19,600	35,477
R. . . . .	3,200		
Col. 4.—See paragraph 3 of the Review.			
<b>A(c).—District Charges—</b>			
<b>A(c)1.—Pay of Officers—</b>			
O. . . . .	1,57,500	1,47,000	1,36,957
R. . . . .	—10,500		
<b>A(c)2.—Pay of Establishment . . . . .</b>			
<b>A(c)3.—Allowances, honoraria, etc. . . . .</b>			
<b>A(c)4.—Other contingencies . . . . .</b>			
Col. 4.—Mainly due to adjustment of book-debit bills at the fag end of the year.			
<b>A(e).—Expenses on Family Planning Programme—</b>			
<b>A(e)4.—Other contingencies—</b>			
S. . . . .	1	1	—1

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "39.—Public Health"—contd.</b>			
<b>B.—GRANTS FOR PUBLIC HEALTH PURPOSES—</b>			
B. 1.—Grants-in-aid towards Water-works schemes . . . . .	6,000	6,157	+157
B. 2.—Flood Relief Schemes— Tube-wells and Ring-wells—			
R. . . . .	3,10,000	3,10,000	17,491
Col. 4.—See paragraph 3 of the Review.			—2,92,509
B. 3.—Grants-in-aid towards sewerage schemes—			
O. . . . .	8,63,000	40,009	3,600
R. . . . .	—8,22,991		
Col. 4.—Due to non-drawal of grant by the Calcutta Corporation on account of drainage of Calcutta Fringe area.			
B. 4.—Grants-in-aid and contribution towards the pay of Health Officers and Sanitary Inspectors . . . . .	50,000	43,928	—6,072
Col. 4.—Mainly due to non-drawal of grants by certain local bodies.			
B. 5.—Other Schemes—			
O. . . . .	7,66,000	8,77,725	9,74,202
R. . . . .	1,11,725		
Col. 4.—See paragraph 3 of the Review.			
<b>C.—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES—</b>			
O. . . . .	11,37,210	11,56,766	9,57,152
R. . . . .	19,556		
Col. 4.—Mainly due to non-receipt of debit for supplies of medical stores.			
<b>D.—BACTERIOLOGICAL LABORATORIES—</b>			
O. . . . .	3,58,515	3,49,600	3,43,469
R. . . . .	—8,915		
<b>E.—PASTEUR INSTITUTE—</b>			
O. . . . .	1,07,100	93,420	91,742
R. . . . .	—13,680		
<b>F.—LEPROSY—</b>			
O. . . . .	81,700	70,300	43,603
R. . . . .	—11,400		
Col. 4.—Mainly due to delay in the establishment of a study and treatment centre under the Pilot Project of Leprosy control scheme.			
<b>G.—WORKS—</b>			
O. . . . .	23,900	30,750	2,40,223
R. . . . .	6,850		
Col. 4.—See paragraph 3 of the Review.			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "39.—Public Health"—concd.</b>			
<b>H.—CHARGES IN ENGLAND—</b>			
High Commissioner for India—			
O. . . . .	Rs. 18,520	5,000	4,973
R. . . . .	—13,520		
<b>I.—DEVELOPMENT SCHEMES—</b>			
I. 1.—Pay of Officers—			
O. . . . .	31,000	68,350	66,034
R. . . . .	37,350		
I. 2.—Pay of Establishment—			
O. . . . .	4,99,200	5,99,064	6,10,356
R. . . . .	99,864		
I. 3.—Allowances, honoraria, etc.—			
O. . . . .	4,27,200	5,12,320	5,32,494
R. . . . .	85,120		
I. 4.—Contingencies—			
O. . . . .	29,20,100	22,54,606	22,53,346
R. . . . .	—6,65,494		
I. 5.—Works—			
O. . . . .	18,30,500	21,48,670	25,51,243
R. . . . .	3,18,170		
Col. 4.—Due to heavy purchase of materials for speedy execution of works towards the closing months of the year.			
I. 6.—Grants-in-aid, contributions, etc.—			
O. . . . .	8,81,000	5,84,780	5,02,596
R. . . . .	—2,96,220		
Col. 4.—See paragraph 3 of the Review.			
I. 7.— <i>Deduct</i> —Amount met from "General Reserve Fund, Cooch Behar"—			
O. . . . .	—25,000	—27,000	—51,388
R. . . . .	—2,000		
Col. 4.—See paragraph 3 of the Review.			
For rounding . . . . .		455	..
			—455
Surrenders or withdrawals within grant—			
R. Gross . . . . .	8,55,910	8,55,910	..
R. Deductions . . . . .	2,000	2,000	..
<hr/>			
Total—Grant No. 21--			
Gross . . . . .	1,16,41,001	1,08,91,962	—7,49,039
Deductions . . . . .	—25,000	—51,388	—26,388
Net . . . . .	1,16,16,001	1,08,40,574	—7,75,427

## REVIEW.

The original grant of Rs. 1,16,16,000 was augmented to Rs. 1,16,16,001 by a token supplementary grant of Re. 1 against which the expenditure for the year amounted to Rs. 1,08,40,574 resulting in a saving of Rs. 7,75,427. The surrender of Rs. 8,57,910 converted the saving into an excess of Rs. 82,483.

2. *Sub-head I—Development Schemes.*—The details of the schemes included under the sub-head and the expenditure incurred on each of them are shown in the statement below :—

Name of the scheme.	Expenditure during 1954-55.	Expenditure to end of 1954-55.
	Rs.	Rs.
1. Rural water-supply . . . . .	27,15,976	1,76,14,662
2. Water-supply and drainage in municipal areas . . . . .	5,10,698	43,07,341
3. Control of malaria . . . . .	26,54,526	60,67,740
4. Maternity and Child Welfare Scheme . . . . .	1,36,453	4,04,279
5. Malaria control in the fringe area of the Salt Lakes to the east of Calcutta . . . . .	289	13,54,582
6. Anti-Leprosy Scheme . . . . .	2,34,073	11,08,854
7. B.C.G. Vaccination Scheme 'Cooch Behar Development'	2,12,666	8,51,475
8. Rural water-supply . . . . .	51,388	67,321
TOTAL . . . . .	65,16,069	3,17,76,254

3. The explanations in respect of sub-heads A(b)4, B.2, B.5, G, I-6 and I-7 could not be included as the same were not furnished by the Controlling Authority.

4. *Losses, writes off, etc.*—Some parts of a machine worth Rs. 849 were stolen from a pump house in October, 1953. It was reported that the theft was not due to the negligence of any official. The loss was accordingly written off in November, 1954.

## ANNEXURE.

Details of the transactions for the year 1954-55 under the head "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 . . . . .	—31,11,671	28,65,272	28,08,833	56,439	—30,55,232
Miscellaneous Advances . . . . .	20,14,037	3,01,738	1,28,532	1,73,206	21,87,243
<b>TOTAL</b>	<b>—10,97,634</b>	<b>31,67,010</b>	<b>29,37,365</b>	<b>2,29,645</b>	<b>—8,67,989</b>

The credit balance of Rs. 30,55,232 in column 6 against "Purchases" represents the value of materials purchased but not paid for during the year. The debit balance against "Miscellaneous Advances" represents (1) expenditure on rural water-supply schemes incurred in excess of the contributions made by local funds and awaiting adjustment in the following year and (2) advance payments against purchase of certain controlled materials.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "40.—Agriculture".</b>			
<b>A.—DIRECTION—</b>			
O. . . . .	Rs. 3,37,200	3,47,740	+ 9,695
R. . . . .	850		
<b>B.—SUPERINTENDENCE—</b>			
<b>B.-1.—Pay of Officers—</b>			
O. . . . .	77,000	80,785	+ 1,285
R. . . . .	2,500		
<b>B.-2.—Pay of Establishment—</b>			
O. . . . .	23,95,500	24,94,915	—25,085
R. . . . .	1,24,500		
<b>B.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	23,75,500	23,76,448	—3,852
R. . . . .	4,800		
<b>B.-4.—Contingencies—</b>			
O. . . . .	4,05,000	4,36,262	—3,438
R. . . . .	34,700		
<b>C.—EXPERIMENTAL FARMS—</b>			
O. . . . .	3,49,200	3,49,634	+ 3,734
R. . . . .	—3,300		
<b>D.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS—</b>			
<b>D(2).—Other Charges—</b>			
<b>D(2)(i).—Gross—</b>			
O. . . . .	4,48,700	4,71,246	+ 4,846
R. . . . .	17,700		
<b>D(2)(ii).—Deduct—Recovery from other Governments, Departments, etc.</b>			
		—3,45,200	—752
<b>E.—AGRICULTURAL EXPERIMENTS AND RESEARCH—</b>			
<b>E(i).—Agricultural Experiments and Research—</b>			
<b>E(i)(a).—Agricultural Experiments and Research—</b>			
<b>E(i)(a).-1.—Pay of Officers—</b>			
O. . . . .	1,10,000	92,000	—523
R. . . . .	—18,000		
<b>E(i)(a).-2.—Pay of Establishment—</b>			
O. . . . .	1,70,000	1,55,623	+ 2,623
R. . . . .	—17,000		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "40.—Agriculture"—contd</b>			
<b>E.—AGRICULTURAL EXPERIMENTS AND RESEARCH—contd.</b>			
<b>E(i).—Agricultural Experiments and Research—contd.</b>			
<b>E(i)(a).-3.—Allowances, honoraria, etc.—</b>			
	Rs.		
O. . . . .	1,62,500	} 1,64,000	1,67,486
R. . . . .	1,500		
<b>E(i)(a).-4.—Contingencies—</b>			
O. . . . .	1,77,500	} 2,03,000	1,93,741
R. . . . .	25,500		
<b>E(i)(b).—Research Schemes financed jointly by the State Government and the Central Committees—</b>			
<b>E(i)(b).-1.—Gross—</b>			
O. . . . .	6,49,400	} 5,72,080	4,62,302
R. . . . .	—77,320		
Col. 4.—See paragraph 2 of the Review.			
<b>E(i)(b).-2.—Deduct—Recoveries—</b>			
O. . . . .	—3,22,600	} —2,48,200	—2,26,580
R. . . . .	74,400		
<b>E(i)(c).—Expenses out of the grants from the Central Committees—</b>			
<b>E(i)(c).-1.—Pay of Officers—</b>			
R. . . . .	1,400	1,400	1,425
<b>E(i)(c).-2.—Pay of Establishment—</b>			
O. . . . .	2,800	} 5,300	4,760
R. . . . .	2,500		
<b>E(i)(c).-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	2,000	} 5,400	4,489
R. . . . .	3,400		
<b>E(i)(c).-4.—Contingencies—</b>			
O. . . . .	3,200	} 5,000	4,958
R. . . . .	1,800		
<b>E(i)(c).-5.—Add—Amounts transferred from the head "E(i)(b).—Research Schemes financed jointly by the State Government and Central Committees"—</b>			
O. . . . .	3,15,200	} 2,48,200	2,26,580
R. . . . .	—67,000		
<b>E(i)(d).—Marketing Department—</b>			
<b>E(i)(d).-1.—Pay of Officers—</b>			
O. . . . .	28,700	} 28,800	28,839
R. . . . .	100		
<b>E(i)(d).-2.—Pay of Establishment—</b>			
O. . . . .	2,25,000	} 2,34,000	2,30,053
R. . . . .	9,000		

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "40.—Agriculture"—contd.</b>			
<b>E.—AGRICULTURAL EXPERIMENTS AND RESEARCH—concl'd.</b>			
<b>E(i).—Agricultural Experiments and Research—concl'd.</b>			
<b>E(i)(d).—Marketing Department—concl'd.</b>			
<b>E(i)(d).-3.—Allowances, honoraria, etc.—</b>			
Rs.			
O. . . . .	2,18,000	} 2,21,000	2,18,316
R. . . . .	3,000		
<b>E(i)(d).-4.—Contingencies—</b>			
O. . . . .	66,000	} 55,000	56,384
R. . . . .	-11,000		
<b>F.—AGRICULTURAL EDUCATION—</b>			
O. . . . .	48,300	} 72,000	70,673
R. . . . .	23,700		
<b>G.—BOTANICAL AND OTHER PUBLIC GARDENS—</b>			
O. . . . .	4,51,200	} 4,58,419	4,56,985
R. . . . .	7,219		
<b>H.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.—</b>			
O. . . . .	23,000	} 64,500	63,500
R. . . . .	41,500		
<b>I.—AGRICULTURAL DEVELOPMENT—</b>			
<b>I.1.—Gross—</b>			
O. . . . .	1,50,000	} 2,14,914	1,22,831
R. . . . .	64,914		
Col. 4.—See paragraph 2 of the Review.			
<b>I.2.—Deduct—Recoveries from other Govern- ments, Departments, etc.—</b>			
O. . . . .	-62,000	} -63,000	-55,122
R. . . . .	-1,000		
Col. 4.—See paragraph 2 of the Review.			
<b>J.—WORKS—</b>			
O. . . . .	14,000	} 16,700	6,221
R. . . . .	2,700		
Col. 4.—See paragraph 2 of the Review.			
<b>K.—CHARGES IN ENGLAND—</b>			
<b>High Commissioner for India—</b>			
O. . . . .	8,600	} 10,613	11,534
R. . . . .	2,013		



Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "40.—Agriculture"—contd.</b>				
<b>L.—DEVELOPMENT SCHEMES—</b>				
<b>L(a).—Intensive Food Production Schemes—</b>				
<b>L(a).-1.—Pay of Officers—</b>				
O . . . . .	Rs. 1,57,100	} 1,39,331	1,33,715	
R . . . . .	—17,769			—5,616
<b>L(a).-2.—Pay of Establishment—</b>				
O . . . . .	14,26,500	} 14,94,543	14,01,469	
S . . . . .	1,60,000			—93,074
R . . . . .	—91,957			
<b>L(a).-3.—Allowances, honoraria, etc.—</b>				
O . . . . .	11,66,900	} 11,88,298	11,55,618	
S . . . . .	60,000			—32,680
R . . . . .	—38,602			
<b>L(a).-4.—Contingencies—</b>				
O . . . . .	87,30,500	} 1,84,21,701	1,64,32,681	
S . . . . .	1,09,80,000			—19,89,020
R . . . . .	—12,88,799			
	Col. 4.—See paragraph 2 of the Review.			
<b>L(a).-5.—Works—</b>				
R . . . . .	2,00,000	2,00,000	.. —2,00,000	
	Col. 4.—See paragraph 2 of the Review.			
<b>L(a).-6.—Losses</b>				
	Col. 4.—See paragraph 2 of the Review.		2,007 +2,007	
<b>L(b).—Other Schemes—</b>				
<b>L(b).-1.—Pay of Officers—</b>				
O . . . . .	1,32,700	} 1,01,845	1,08,836	
R . . . . .	—30,855			+6,991
<b>L(b).-2.—Pay of Establishment—</b>				
O . . . . .	2,49,000	} 1,67,755	1,64,207	
R . . . . .	—81,245			—3,548
<b>L(b).-3.—Allowances, honoraria, etc.—</b>				
O . . . . .	1,83,100	} 1,26,460	1,21,676	
R . . . . .	—56,640			—4,784
<b>L(b).-4.—Contingencies—</b>				
O . . . . .	17,67,200	} 16,97,600	19,33,076	
R . . . . .	—69,600			+2,35,476
	Col. 4.—See paragraph 2 of the Review.			
<b>L(b).-5.—Works—</b>				
S . . . . .	3,62,800	} 11,54,737	6,12,167	
R . . . . .	7,91,937			—5,42,570
	Col. 4.—See paragraph 2 of the Review.			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "40.—Agriculture"—concl'd.</b>			
For rounding . . . . .	300	..	—300
<b>Total—Major Head "40.—Agriculture"—</b>			
O. . . . .	2,22,97,000	3,34,31,346	3,05,73,010
S. . . . .	1,15,62,800		
R. . . . .	—4,28,454		
			—28,58,336
<b>Major Head "71.—Capital Outlay on Schemes of Agricultural Improvement and Research outside the Revenue Account".</b>			
M.—DEVELOPMENT SCHEMES . . . . .	1,13,000	1,18,168	+5,168
<b>Surrenders or withdrawals within grant—</b>			
R. Gross . . . . .	5,01,854	5,01,854	—5,01,854
R. Deductions . . . . .	—73,400	—73,400	+73,400
<b>Total—Grant No. 22—</b>			
Gross . . . . .	3,47,02,600	3,13,18,832	—33,83,768
Deductions . . . . .	—7,29,800	—6,27,654	+1,02,146
Net . . . . .	3,39,72,800	3,06,91,178	—32,81,622

## REVIEW.

The original grant of Rs. 2,24,10,000 was augmented to Rs. 3,39,72,800 by the supplementary grant of Rs. 1,15,62,800 against which the expenditure incurred was Rs. 3,06,91,178. This resulted in a saving of Rs. 32,81,622 in the final grant. The saving was, however, reduced to Rs. 28,53,168 by the surrender of Rs. 4,28,454. The saving was mainly contributed by the sub-head L(a)-4.

2. The reasons for the variations in Col. 4 under the sub-heads E(i)(b)-1, I-1, I-2, J, L(a)-4, L(a)-5, L(a)-6, L(b)-4 and L(b)-5 could not be incorporated as the same were not received from the controlling authorities.

3. One iron safe valued at Rs. 367 containing a sum of Rs. 581 being the sale proceeds of seeds and manures, was stolen from an agricultural seed store in June, 1951. Police investigation proved ineffectual in apprehending the culprit or in recovering the stolen money or article. The darwan of the store was removed from service after departmental investigation.

The total loss of Rs. 948 was written-off under orders of Government in June, 1954.

4. *Loss due to fraudulent encashment of bills.*—A sum of Rs. 4,699 was defalcated in an office mainly through fraudulent encashment of T.A. bills over a period of about eleven months. As the clerk absconded, the criminal case

## REVIEW—contd.

brought against him remained undecided. The defalcation was facilitated by the non-observance of Code Rules on the part of the Supervising Officer who failed to check the cash books and the cash balances regularly and to discharge his duties as a drawing and disbursing officer in the matter of verification of bill registers and acquittances. The clerk concerned was also allowed to handle cash though no security in cash or otherwise had been taken from him.

Out of the sum of Rs. 4,699 defalcated, Rs. 1,165 has been ordered to be recovered in suitable instalments from the Supervising Officer and the balance of Rs. 3,534 has been written-off in March, 1955 under orders of Government.

5. *Sub-head-L (a)*.—Intensive Food Production Schemes include expenditure on the following schemes :—

Names of schemes.	Expenditure during 1954-55.	Expenditure to end of 1954-55.
	Rs.	Rs.
1. Scheme for reclamation of waste land . . . . .	6,61,994	26,14,51
2. Small irrigation schemes . . . . .	11,08,663	81,31,868
3. Lift irrigation by sale of Power Pumping Plants . . . . .	1,75,922	17,89,047
4. Re-excavation of derelict irrigation tanks . . . . .	19,16,493	88,73,350
5. Scheme for distribution of manure—		
(i) Cost of oil cake . . . . .	..	5,91,686
(ii) Cost of bonemeal . . . . .	2,30,164	4,74,762
(iii) Cost of chemical fertilisers . . . . .	1,04,16,499	3,07,40,859
6. Scheme for composting town refuse into manures . . . . .	1,19,977	4,34,809
7. Scheme for distribution of dhaincha and sunhemp seeds for green manuring . . . . .	1,99,283	4,72,491
8. Composting of water-hyacinth . . . . .	..	2,84,661
9. Calcutta Sludge Distribution Scheme . . . . .	1,29,612	4,55,257
10. Seed Multiplication Farms at Burdwan and Malda . . . . .	4,12,850	19,50,164
11. Additional Seed Multiplication Farms . . . . .	2,82,446	6,37,303
12. Scheme for maintenance of agricultural seed stores . . . . .	65,524	3,11,508
13. Purchase and distribution of paddy seeds . . . . .	2,03,884	11,23,062
14. Scheme for distribution of disease-free potato seeds (Rangbul and Bhanjang Farm) . . . . .	1,19,966	4,55,796
15. Preservation and distribution of improved seed potatoes in Brooklyn Ice Plant . . . . .	3,70,953	13,39,008
Total—Carried over . . . . .	1,64,14,230	6,06,80,144

REVIEW—*contd.*

Names of schemes.	Expenditure during 1954-55.	Expenditure to end of 1954-55.
	Rs.	Rs.
Total—Brought forward	1,64,14,230	6,06,80,144
16. Scheme for distribution of wheat seeds . . . . .	1,63,294	6,64,263
17. Multiplication and distribution of pulse seeds . . . . .	15,704	15,704
18. Establishment of Demonstration Centres . . . . .	4,95,491	12,35,898
19. Plant Protection Scheme . . . . .	8,18,560	27,67,066
20. Scheme for awarding prizes to wheat and paddy growers . . . . .	42,838	1,64,830
21. Scheme for awarding prizes to potato-growers . . . . .		
22. Award of prizes for destruction of wild animals . . . . .	53,526	2,44,069
23. Crop survey . . . . .	9,20,636	33,27,292
24. Scheme for Publicity of Intensive Food Production Drive . . . . .	64,596	1,81,462
25. Strengthening of staff at headquarters . . . . .	52,559	1,71,517
26. Scheme for distribution of Canadian Oats in Undivided Bengal . . . . .	84,056	84,056
27. Distribution of China Seeds . . . . .	..	2,097
28. Distribution of Joar . . . . .	..	9,191
29. Distribution of Kaon Seeds . . . . .	..	234
30. Persian Wheel . . . . .	..	2,286
<b>TOTAL</b>	<b>1,91,25,490</b>	<b>6,95,50,109</b>

6. *Sub-head L(b).*—Other Schemes include expenditure on the following development schemes :—

Names of schemes.	Expenditure during 1954-55.	Expenditure to end of 1954-55
	Rs.	Rs.
1. Establishment of a Central Livestock Research-cum-Breeding Station at Haringhata . . . . .	11,86,521	76,14,832
2. Removals of Khatahs from Calcutta . . . . .	8,82,390	20,70,843
3. Improvement of Livestock Industry . . . . .	2,21,931	8,83,348
4. Artificial Insemination . . . . .	46,803	1,36,352
5. Improvement of Poultry . . . . .	26,606	44,031
6. Scheme for Grow More Fodder . . . . .	20,565	35,267
7. Expansion of Commodity Grading Centres . . . . .	9,822	70,951
8. Establishment of an Agricultural College . . . . .	3,22,559	8,98,929
9. Agricultural Research . . . . .	74,693	2,88,904
10. Improvement of Agricultural School at Chinsurah . . . . .	13,344	1,83,021
11. Scheme for soil conservation and land utilisation . . . . .	32,418	1,37,102
12. Training of extension staff . . . . .	97,177	2,16,671
13. Re-organisation of Statistical Section . . . . .	5,133	9,588
<b>TOTAL</b>	<b>29,39,962</b>	<b>1,25,89,839</b>

## REVIEW—contd.

7. Sub-head M-Development Schemes includes capital expenditure on the following scheme :—

Name of the scheme.	Expenditure during 1954-55.	Expenditure to end of 1954-55.
	Rs.	Rs.
Establishment of a Jute Seed Multiplication Farm . . . . .	1,18,168	7,03,746

8. *Deposit Account of the Grant made by the Indian Council of Agricultural Research.*—The grants received from the Council towards the cost of research schemes undertaken at their instance are credited to this deposit account. The expenditure incurred on the schemes is booked under group-head E(i)(c) of this Grant and under sub-heads A-10 and F-9 of Grant No. 26-Industries-Industries. At the end of the year amounts equivalent to the share of expenditure to be met from the grants made by the Council are debited to this deposit account by corresponding credits to the revenue heads, viz., 'XXIX-Agriculture' and 'XXXII-Industries and Supplies.'

An account of the transactions during the year 1954-55 is given below :—

	Rs.
Opening balance . . . . .	2,27,676*
Receipt . . . . .	1,68,798
Charges . . . . .	2,47,795(a)
Closing balance . . . . .	1,48,679
Grant No. 22—Group-head E (i) (c)—	Rs.
(a) Expenditure incurred in 1950-51 but debited to the deposit account in 1954-55 . . . . .	15,925
Expenditure incurred in 1951-52 but debited to the deposit account in 1954-55 . . . . .	16,947
Expenditure incurred in 1952-53 but debited to the deposit account in 1954-55 . . . . .	87,019
Expenditure incurred in 1953-54 but debited to the deposit account in 1954-55 . . . . .	96,592
<i>Deduct—Readjustment of excess debits in past years . . . . .</i>	—12,342
Expenditure in connection with Japan method of rice cultivation and weed control scheme directly debited to the deposit account . . . . .	16,090
Expenditure incurred in 1954-55 . . . . .	1,21,570
<i>Deduct—Expenditure incurred in 1954-55 but not debited to the deposit account . . . . .</i>	—1,21,570
Grant No. 26—Sub-head—F-9. . . . .	
Expenditure incurred in 1953-54 but debited to the deposit account in 1954-55 . . . . .	7,000
Grant No. 26—Sub-heads—A-10 and F-9. . . . .	
Expenditure incurred in 1954-55 from the deposit account . . . . .	20,564
<b>TOTAL.</b>	<b>2,47,795</b>

\*Differs from the previous year's closing balance by Rs. 1 by reason of correction since made.  
139 AGWB/56.

## REVIEW—contd.

9. *Deposit Account of the Grant from Indian Central Sugarcane Committee.*—This deposit account is intended for recording transactions relating to the grant made by the Committee for development of sugarcane cultivation in West Bengal. The procedure for the accounting of these grants is similar to that adopted for the grants received from the Indian Council of Agricultural Research, *vide* paragraph 8 ante. The expenditure on the scheme is booked under Sub-head E(i)(c)-5 of this Grant. At the end of the year an amount equivalent to the share of expenditure to be met from the grants made by the Committee is debited to this deposit account by corresponding credit to the revenue head, *viz.*, 'XXIX.—Agriculture.'

An account of the transactions during the year 1954-55 is given below :—

	Rs.
Opening balance . . . . .	1,22,007
Receipt . . . . .	76,297
Charges . . . . .	(b)20,109
Closing balance . . . . .	1,78,195

## (b) Grant No. 22-Sub-head E(i)(c)-5.—

	Rs.
Expenditure incurred in 1952-53 but debited to the deposit account in 1954-55	16,065
Expenditure incurred in 1953-54 but debited to the deposit account in 1954-55	4,044
Expenditure incurred in 1954-55 . . . . .	36,784
<i>Deduct</i> —Expenditure incurred in 1954-55 but not debited to the deposit account . . . . .	—36,784
<b>TOTAL</b>	<b>20,109</b>

10. *Deposit Account of the Grant made by the Indian Oil Seeds Committee.*—The grants received from the Committee towards the cost of oil seed research in West Bengal undertaken at their instance are credited to this deposit account. The procedure for accounting of these grants is similar to that adopted for the grants received from the Indian Council of Agricultural Research, *vide* paragraph 8 ante. The expenditure on the scheme is booked under sub-head E(i)(c)-5 of this grant. An amount equivalent to the share of expenditure to be borne by the Committee is credited at the end of the year to the head 'XXIX.—Agriculture' by debit to this deposit account.

An account of the transactions during the year 1954-55 is given below :—

	Rs.
Opening balance . . . . .	20,394
Receipt . . . . .	25,141
Charges . . . . .	(c)20,257
Closing balance . . . . .	25,278

## REVIEW—contd.

## (c) Grant No. 22—Sub-head E(i)(c).-5.—

Expenditure incurred in 1952-53 but debited to the deposit account in 1954-55	1,918
Expenditure incurred in 1953-54 but debited to the deposit account in 1954-55	18,330
Expenditure incurred in 1954-55 . . . . .	23,663
<i>Deduct</i> —Expenditure incurred in 1954-55 but not debited to the deposit account . . . . .	—23,663
TOTAL . . . . .	20,257

11. *Deposit Account of the Grant made by the Indian Central Cocoanut Committee.*—This deposit account is intended for recording transactions relating to the grant made by the Committee for the development of cocoanut cultivation and establishment of cocoanut nurseries in West Bengal. The procedure for accounting of these grants is similar to that adopted for the grants received from the Indian Council of Agricultural Research, *vide* paragraph 8 ante. The expenditure on the scheme is booked under sub-head E(i)(c).-5 of this grant.

An account of the transactions during the year 1954-55 is given below :—

	Rs.
Opening balance . . . . .	1,217
Receipt . . . . .	23,386
Charges . . . . .	(d)1,217
Closing balance . . . . .	23,386

## (d) Grant No. 22-Sub-head E(i)(c).-5.—

	Rs.
Expenditure incurred in 1952-53 but debited to the deposit account in 1954-55	1,107
Expenditure incurred in 1953-54 but debited to the deposit account in 1954-55	110
Expenditure incurred in 1954-55 . . . . .	23,480
<i>Deduct</i> —Expenditure incurred in 1954-55 but not debited to the deposit account . . . . .	—23,480
TOTAL . . . . .	1,217

12. *Deposit Account of the Grant made by the Indian Central Arecanut Committee.*—This deposit account is intended for recording transactions relating to the grant made by the Committee for the establishment of arecanut nurseries in West Bengal. The procedure for accounting of these grants is similar to that adopted for the grants received from the Indian Council of Agricultural Research, *vide* paragraph 8 ante. The expenditure on the scheme is booked under Group-head E(i)(c) of this grant.

## REVIEW—concl'd.

An account of the transactions during the year 1954-55 is given below :—

	Rs.
Opening balance . . . . .	14,351
Receipt . . . . .	2,462
Charges . . . . .	(e)13,883
Closing balance . . . . .	2,930

(e) Grant No. 22—Group head E(i)(c).—	Rs.
Expenditure incurred in 1952-53 but debited to the deposit account in 1954-55	186
Excess debit in 1952-53 readjusted in 1954-55 . . . . .	—427
Expenditure incurred in 1953-54 but debited to the deposit account in 1954-55	14,124
Expenditure incurred in 1954-55 . . . . .	11,459
Deduct—Expenditure incurred in 1954-55 but not debited to the deposit account . . . . .	—11,459
<b>TOTAL</b>	<b>13,883</b>

13. *Deposit Account of the Grant made by the Indian Central Tobacco Committee.*—The grants received from the Committee towards the development of wrapper tobacco in Cooch Behar undertaken at their instance are credited to this deposit account. The expenditure on the scheme is booked under sub-head E(i)(c)-5 of this grant. The procedure of the accounting of these grants is similar to that adopted for the grants received from the Indian Council of Agricultural Research, *vide* paragraph 8 ante.

An account of the transactions during the year 1954-55 is given below :—

	Rs.
Opening balance . . . . .	4,680
Receipt . . . . .	3,428
Charges . . . . .	(f)4,680
Closing balance . . . . .	3,428

(f) Grant No. 22-Sub-head E(i)(c)-5.—	Rs.
Expenditure incurred in 1951-52 but debited to the deposit account in 1954-55	3,577
Expenditure incurred in 1952-53 but debited to the deposit account in 1954-55	1,103
<b>TOTAL</b>	<b>4,680</b>

14. The Consolidated Store Accounts under the Intensive Food Production Schemes of the Directorate of Agriculture, West Bengal for the year 1954-55 could not be incorporated owing to delay in taking up local inspections consequent on belated receipt of the Store Accounts from the different ranges.



See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "40—Agriculture."</b>			
<b>A.—FISHERIES—</b>			
<b>A.-1. Pay of Officers—</b>			
O. . . . .	Rs. 1,23,900	1,07,400	1,05,196
R. . . . .	—16,500		
<b>A.-2.—Pay of Establishment—</b>			
O. . . . .	2,03,800	1,83,268	1,85,728
R. . . . .	—20,532		
<b>A.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	2,18,700	2,04,720	2,04,944
R. . . . .	—13,980		
<b>A.-4.—Contingencies—</b>			
O. . . . .	1,41,800	2,36,114	2,33,090
R. . . . .	94,314		
<b>A.-5.—Grants-in-aid, contributions, etc.—</b>			
R. . . . .	3,100	3,100	2,996
			—104
<b>B.—DEVELOPMENT SCHEMES—</b>			
<b>B.(i).—Intensive Food Production Schemes—</b>			
<b>B(i).-1.—Pay of Officers—</b>			
O. . . . .	19,900	19,740	19,239
R. . . . .	—160		
<b>B(i).-2.—Pay of Establishment—</b>			
O. . . . .	2,38,800	1,89,383	1,66,266
R. . . . .	—49,417		
Col. 4.—Mainly due to non-entertainment of the staff provided for running the scheme for sea fishing with the help of Japanese Trawlers which did not arrive within the period as anticipated.			
<b>B(i).-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	94,500	74,213	73,492
R. . . . .	—20,287		
<b>B(i).-4.—Contingencies—</b>			
O. . . . .	5,27,600	4,37,670	2,09,800
R. . . . .	—89,930		
Col. 4.—Mainly due to (i) non-receipt of the Japanese Trawlers (Rs. 1,78,773) and (ii) a large number of fishermen not preferring claims (Rs. 29,082) within the year.			
<b>Surrenders or withdrawals within grant—</b>			
R. . . . .	1,13,392	1,13,392	—1,13,392
<b>TOTAL</b>	<b>15,69,000</b>	<b>12,00,751</b>	<b>—3,68,249</b>

## REVIEW.

There was a saving of Rs. 3,68,249 in the grant. The surrender of Rs. 1,13,392 reduced the saving to Rs. 2,54,857.

2. Sub-head B(i)—Intensive Food Production Schemes include expenditure on the following schemes :—

Sl. No.	Names of Schemes.	Expenditure during	Expenditure to end of
		1954-55.	1954-55.
		Rs.	Rs.
1.	Pilot schemes for development of 'Beel' fisheries in West Bengal .	9,231	45,231
2.	Scheme for subsidised distribution of yarn, etc., to needy fishermen . . . . .	37,053	2,72,426
3.	Scheme for the development of Tank-fisheries . . . . .	7,905	17,788
4.	Unionwari Tank-fisheries development schemes . . . . .	71,172	2,67,485
5.	Scheme for the conservation of fresh water fish seedlings . . . . .	2,582	32,144
6.	Scheme for sea-fishing with the help of Danish-cutters and Japanese Trawlers . . . . .	3,18,328	17,14,214
7.	Establishment of demonstration fishfarms on Private-parties' Tanks . . . . .	21,514	21,514
8.	Survey of inland fishery resources of the state . . . . .	1,012	1,012
9.	Development of tank fisheries by setting up nursery units . . . . .	..	406
10.	Scheme for maintenance of Central pool of pumps and mudhogs . . . . .	..	42,617
11.	Scheme for demonstration Power craft carrier unit for transport of fish . . . . .	..	47,300
12.	Exploitation of coastal and estuarine fisheries and provision of a fishing fleet . . . . .	..	42,461
<b>TOTAL</b> .		<b>4,68,797</b>	<b>25,04,598</b>

SCHEME FOR PRODUCTION OF SHARK LIVER OIL, etc.  
Manufacturing, Trading and Profit and Loss Accounts for the year 1949-50.

Cr.

Dr.

Particulars.	Quantity.	Value.	Particulars.	Quantity.	Value.
1	2	3	4	5	6
		Rs. A. P.			Rs. A. P.
To Opening Stock—			By Sales—		
<i>Manufactured goods—</i>			(a) Shark Liver Oil . . . . .		
(a) Shark Liver Oil . . . . .			(b) Fish Meal . . . . .	17,141 lbs.	7,087 11 3
(b) Fish Meal . . . . .			(c) Processed Fish . . . . .	625 lbs.	487 7 6
(c) Processed fish . . . . .			(d) Other by products . . . . .		2,869 15 9
(d) Other by products . . . . .					
<i>Partly manufactured goods—</i>			By Closing Stock—		
(a) Shark Liver Oil . . . . .			TOTAL . . . . .		10,445 2 6
(b) Fish Meal . . . . .			<i>Manufactured goods—</i>		
(c) Processed fish . . . . .			(a) Shark Liver Oil—		
(d) Other by products . . . . .			'A' Grade . . . . .		14,784 14 0
			'B' Grade . . . . .	7,756 lbs.	250 0 0
<i>Raw materials—</i>			(b) Fish meal . . . . .	7,040 lbs.	2,920 0 0
To Purchase of raw materials . . . . .		11,952 12 3	(c) Processed fish . . . . .	6,619 lbs.	6,619 0 0
" Carriage and freight . . . . .		585 8 0	(d) Other by products . . . . .	Nil	..
" Manufacturing wages . . . . .		1,225 2 6	TOTAL . . . . .		24,573 14 0
" Rent, Rates and Taxes . . . . .		.. 7 0	<i>Partly manufactured goods—</i>		
" Gas, Fuel, Water, lighting, etc. . . . .		1,434 7 0	(a) Shark Liver oil . . . . .		..
" Chemical, oils, etc. . . . .		126 1 9	(b) Fish Meal . . . . .		..
" Cost of bottles, drums, gunny bags, etc. . . . .		2,678 5 0	(c) Processed fish . . . . .		..
" Salaries and allowances . . . . .		9,414 1 0	(d) Other by products . . . . .		..
" Repairs to plant and machinery . . . . .		1,011 10 3	<i>Raw Materials</i>		4,662 8 9
" Other miscellaneous charges . . . . .		4,012 0 0	By gross loss . . . . .		..
" Depreciation Charges. . . . .		899 13 0			
" Interest on capital . . . . .		6,341 12 6			
" Gross profit . . . . .			TOTAL . . . . .		39,681 9 3
TOTAL . . . . .		39,681 9 3			

SCHEME FOR PRODUCTION OF SHARK LIVER OIL, etc.—contd.  
*Manufacturing, Trading and Profit and Loss Accounts for the year 1949-50.—contd.*

Cr.

Particulars.	Quantity.	Value.	Particulars.	Quantity.	Value.
1	2	3	4	5	6
To Gross loss			<i>Profit and Loss Account—</i>		Rs. A. P.
" Administration expenses	..	..	By Gross profit	..	6,341 12 6
(a) Office establishment	..	..	By other receipts	..	..
(b) Proportionate share of charges of the Directorate (including leave, pensionary and provident fund contributions).	..	..	By net loss	..	..
(c) Selling expenses	..	..			
(d) Audit fee	..	..			
.. Leave, pensionary and provident fund contributions.	..	..			
" Other miscellaneous expenses	..	6,341 12 6			
" Net profit	..	..	TOTAL	..	6,341 12 6

Prepared under the guidance of the Commercial Accountant of the Finance Department.

CALCUTTA; } P. C. CHATTERJEE,

N. K. CHOWDHURY, K. C. SAHA,

The 10th October, 1955. }  
 Accountant.

Assistant Director of Fisheries, West Bengal,  
 Director of Fisheries, West Bengal.

SCHEME FOR PRODUCTION OF SHARK LIVER OIL, etc.—contd.  
Balance Sheet as it stood on the 31st March, 1950.

Capital and Liabilities.	1	2	Property and Assets.		4
	Rs.	Rs. A. P.	1. Blocks—	Rs.	Rs. A. P.
1. Funds supplied previously by Government on account of acquiring a yard for different schemes of which 4th is shared by the scheme, total cost being Rs. 31,722.14-0.	Nil.	7,930 0 0	Yard (Departmental property common to other schemes. Proportionate share of depreciating charges in revenue account).	..	7,930 0 0
2. Funds supplied by Government for capital expenditure—			Plant and Machineries . . . . .	..	6,581 10 3
(a) Upto the end of the previous year	29,139 11 3		Boats, long lines . . . . .	..	14,274 3 9
(b) During this year . . . . .	..	29,139 11 3	Furniture and Instruments . . . . .	..	8,283 13 3
3. Deposits . . . . .	..	Nil.	Less depreciation . . . . .	..	37,069 11 3
				..	4,012 0 0
4. Sundry Creditors—			2. Stock in hand . . . . .	..	33,057 11 3
(a) for materials supplied . . . . .	Nil.	..	3. Sundry debtors . . . . .	..	29,236 6 9
(b) for services rendered . . . . .	243 6 0	..	4. Amount of receipts deposited with the Reserve Bank (less amount drawn for working expenses).	..	7,026 4 0
(c) for unpaid salaries, wages, etc. . . . .	Nil.	243 6 0	5. (a) Cheques in hand . . . . .	Nil.	3,418 14 6
5. Amount owing to Government on revenue account.	..	28,184 9 9	(b) Cash in hand and other balances—		
6. Permanent Advance . . . . .	..	49 2 0	(i) Unremitted receipts . . . . .	Nil.	..
7. Provision for leave salary, pensionary and provident fund contributions.	..	Nil.	(ii) Undisbursed salaries . . . . .	Nil.	..
8. Provision for interest on capital . . . . .	..	899 13 0	(iii) Other cash . . . . .	249 2 0	249 2 0
9. Net Profit . . . . .	..	6,341 12 6	6. Net loss . . . . .	..	..
			TOTAL . . . . .	..	72,988 6 6
			TOTAL . . . . .	..	72,988 6 6

Prepared under the guidance of the Commercial Accountant of Finance Department.

CALCUTTA ; } P. C. CHATTERJEE,  
Accountant.

K. C. SAHA,  
Assistant Director of Fisheries, Director of Fisheries, West Bengal.  
West Bengal.

The 10th October, 1955.

**SCHEME FOR PRODUCTION OF SHARK LIVER OIL, etc.—concl'd.**  
**Store Account (Consumable Stores) for the year 1949-50.**

Name of article.	Opening stock.		Receipts during the year.		Issue during the year.		Closing stock.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9
		Rs.		Rs. A. P.		Rs. A. P.		Rs. A. P.
1. Tarpauline . . . . .	..	..	4 Nos.	261 11 6	2 Nos.	166 1 6	2 Nos.	95 0 0
2. Gunny bags . . . . .	..	..	700 Nos.	1,084 9 0	300 Nos.	464 13 0	400 Nos.	619 12 0
3. Refined ground nut oil . . . . .	..	..	228 tins	8,094 0 0	175 tins	6,212 8 0	53 tins	1,881 8 0
4. Crude ground nut oil . . . . .	..	..	5 barrels	1,944 12 3	..	..	5 barrels	1,944 12 3
5. Chamois leather . . . . .	..	..	13 pcs.	103 14 6	..	..	13 pcs.	103 14 6
6. G. I. Drums . . . . .	..	..	500 Nos.	1,093 12 0	498 Nos.	1,088 12 0	2 Nos.	5 0 0
7. Bottles . . . . .	..	..	2,000 Nos.	500 0 0	1,990 Nos.	497 8 0	10 Nos.	2 8 0
8. D. D. T. . . . .	..	..	2 drums	6 8 0	1½ drums	4 6 0	½ drums	2 2 0
9. Cloth for Shark Liver oil . . . . .	..	..	2 pcs.	15 11 3	1 pc.	7 11 3	1 pc.	8 0 0
10. Shark Liver oil 'A' Grade . . . . .	..	..	7,756 lbs.	14,784 14 0	..	..	7,756 lbs.	14,784 14 0
11. Shark Liver oil 'B' Grade . . . . .	..	..	250 lbs.	250 0 0	..	..	250 lbs.	250 0 0
12. Fish Meal . . . . .	..	..	24,181 lbs.	10,711 3 0	17,141 lbs.	7,087 11 3	7,040 lbs.	2,920 0 0
13. Dry Fish . . . . .	..	..	7,244 lbs.	7,244 0 0	625 lbs.	487 7 6	6,619 lbs.	6,619 0 0
TOTAL . . . . .	..	..	..	..	..	..	..	29,286 6 9

Certified that the Store Accounts as exhibited above represent a substantially true account of affairs and that they agree with the figures recorded in the departmental books. The closing balance of stores are not in excess of requirements.

CALCUTTA ;

N. K. CHOWDHURY,

K. C. SAHA,

The 10th October, 1955.

Assistant Director of Fisheries, West Bengal. Director of Fisheries, West Bengal.

## AUDIT CERTIFICATE.

I have examined the foregoing Manufacturing and Trading Account, Balance Sheet and Store Accounts of the Scheme for Production of Shark Liver Oil, etc., as they stood on the 31st March, 1950. I have obtained all the information and explanations that I have required, and subject to the observations in the audit comments, I certify as a result of my audit, that in my opinion these accounts and balance sheet are properly drawn up so as to exhibit a true view of the state of affairs of the undertaking according to the best of my information and explanations given to me and as shown by the books of the undertaking.

CALCUTTA ;

B. BARMAN,

*The 2nd February, 1956.*

}

*Assistant Accounts Officer, West Bengal.*

## AUDIT COMMENTS.

The *pro forma* Accounts have not been drawn up in the form prescribed by Government. Values of all fixed assets, finished and semi-finished goods and raw materials existing on the 31st March, 1949 have been wrongly excluded from the accounts. The usual books of account such as, Ledgers, Journals, Purchase Books, Sale Books, etc., have not been maintained.

## MANUFACTURING AND TRADING ACCOUNT.

Rates of "depreciation" on fixed assets as also the proportionate charge of the pay and allowances of the staff to be debitable to the scheme, have not been approved by Government. "Interest on Capital" has been charged only on the values of fixed assets. Office and Administrative expenses, Selling and Distributive expenses and some expenses like postage, stationery, rent of yard, audit fees and leave and pensionery charges have been left out of account. Due to non-maintenance of the Capital Ledger it was difficult to ascertain the correctness of the allocation of expenditure between "Capital" and "Revenue".

## BALANCE SHEET.

The value of 'yard' has been taken at a percentage of the total cost of the yard, since it is being used for other normal activities of the Department. But the proportionate cost, charged to this scheme, has not been approved by Government. Additions to the yard, amounting to Rs. 1,166 have been wrongly shown under "Plant" Machinery and under depreciation. The depreciated values of each type of fixed assets have not been shown. Expenditure on consumable stores has been unnecessarily capitalised. An amount of Rs. 7,979 held in cheques on the 31st March, 1950 has not been shown under "Cash balances" and under "Sundry Creditors". The balances under Sundry Creditors have accordingly been deflated by this amount.

## STORE ACCOUNT.

The values of finished products remaining at the end of the year 1949-50 have been merged with the closing balances of raw materials, stores. Valuation of the finished products has been made on the basis of prevailing selling prices ; this explains why column 9 does not agree with the difference between columns 5 and 7.

## Grant No. 24.—Charges on account of Veterinary.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "41.—Veterinary".—</b>			
Rs.			
<b>A.—SUPERINTENDENCE—</b>			
O. . . . .	2,55,800	2,77,270	2,72,960
R. . . . .	21,470		
<b>B.—VETERINARY EDUCATION AND RESEARCH—</b>			
<b>B.-1.—Pay of Officers—</b>			
O. . . . .	1,15,500	79,135	77,486
R. . . . .	—36,385		
<b>B.-2.—Pay of Establishment—</b>			
O. . . . .	99,000	98,418	99,155
R. . . . .	—582		
<b>B.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	1,01,100	91,385	87,443
R. . . . .	—9,715		
<b>B.-4.—Contingencies—</b>			
O. . . . .	4,61,900	2,44,674	2,38,035
R. . . . .	—2,17,226		
<b>C.—SUBORDINATE ESTABLISHMENT—</b>			
O. . . . .	3,62,854	3,44,285	3,45,601
R. . . . .	—18,569		
<b>D.—HOSPITALS AND DISPENSARIES—</b>			
<b>D.-2.—Pay of Establishment—</b>			
O. . . . .	3,65,478	3,52,952	3,49,549
R. . . . .	—12,526		
<b>D.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	4,01,401	3,73,048	3,72,142
R. . . . .	—28,353		
<b>D.-4.—Contingencies—</b>			
O. . . . .	4,33,565	3,79,351	3,58,564
R. . . . .	—54,214		
<b>F.—PRIZES—</b>			
O. . . . .	1,000	500	416
R. . . . .	—500		
<b>H.—WORKS—</b>			
O. . . . .	9,500	30,000	19,302
R. . . . .	20,500		
<i>Col. 4.—Mainly due to misclassification by Public works Division.</i>			
<b>I.—CHARGES IN ENGLAND—</b>			
O. . . . .	5,080	360	247
R. . . . .	—4,720		



Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head. "41.—Veterinary".—concl'd.</b>			
<b>J.—DEVELOPMENT SCHEME —</b>	Rs.		
R. . . . .	3,13,122	3,13,122	+1,973
For rounding . . . . .	. . . . .	—178	+178
<b>Surrenders or withdrawals within grant—</b>			
R. . . . .	27,678	..	—27,678
<b>TOTAL—Grant No. 24</b>	<b>26,12,000</b>	<b>25,35,995</b>	<b>—76,005</b>

## REVIEW.

There was a saving of Rs. 76,005 in the grant. The surrender of Rs. 27,678 reduced the saving to Rs. 48,327.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head.—“42.—Co-operation”.—</b>			
<b>A.—SUPERINTENDENCE—</b>			
A. 1.—Pay of Officers—			
O. . . . .	Rs. 1,42,900	} 1,55,000	1,53,596
R. . . . .	12,100		
A. 2.—Pay of Establishment—			
O. . . . .	8,50,600	} 8,37,000	8,47,031
R. . . . .	—13,600		
A. 3.—Allowances, honoraria, etc.—			
O. . . . .	7,93,800	} 7,86,500	7,77,186
R. . . . .	—7,300		
A. 4.—Contingencies—			
O. . . . .	71,500	} 78,000	82,375
R. . . . .	6,500		
<b>B.—GRANTS-IN-AID—</b>			
O. . . . .	1,97,500	} 1,87,225	1,82,325
R. . . . .	—10,275		
<b>C.—OTHER CHARGES—</b>			
C. 1.—Expenditure in connection with the scheme for Co-operative Training and Education—			
O. . . . .	88,700	} 86,420	85,013
R. . . . .	—2,280		
C. 2.—Expenditure in connection with the Organisation of Weavers' Co-operatives and Development of Handloom Industries . . . . .			
		..	100
Surrenders or withdrawals within grant—			
R. . . . .	14,855	14,855	..
<b>TOTAL—Grant No. 25 . . . . .</b>	<b>21,45,000</b>	<b>21,27,626</b>	<b>—17,374</b>

## REVIEW.

There was a saving of Rs. 17,374 in the grant. The surrender of Rs. 14,855 reduced the saving to Rs. 2,519.

2. *Land Mortgage Banks.*—Nine Land Mortgage Banks were functioning in nine districts of the State for providing long-term credit to agriculturists.

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

REVIEW—*concl'd.*

From the audited accounts of the Banks, as furnished by the department, the statement overleaf has been prepared setting out the general financial position of the Banks for the year ending the 30th June, 1955 and the extent of financial assistance received or to be received from Government.

Item 5 of the statement shows that the Banks at Birbhum and Burdwan worked at a profit and the others at a loss. As the management, etc., charges appeared to be comparatively high in the Banks which have shown a loss, Government were requested to consider the question of fixing a suitable scale of such charges in proportion to work and gross profit. Government have, however, replied that there was no scope for fixing such a scale.

Taken as a whole the financial position of only two of the Banks at Birbhum and Burdwan during the year under review continued to be satisfactory, while the Jalpaiguri Land Mortgage Bank which started functioning during the year 1953-54 was suspended in the year under review as being an uneconomic unit and as the scope of expansion of investment appeared to be very remote.

## Statement showing the financial position of the Land Mortgage Banks for the year ending June, 1955.

Particulars.	Balurghat, West Murshidabad 24-Parganas. Malda. Jalpaiguri. Midnapore. Dinajpur.									
	1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Interest earned and other receipts.		2,202	24,632	46,143	5,289	2,522	7,316	1,205	7	9,364
2. Deduct—Interest paid and due		79	10,754	25,395	2,473	1,009	3,076	684	Nil	4,483
3. Gross profit . . . . .		2,123	13,878	20,748	2,816	4,240	4,240	521	7	4,881
4. Management and other charges		8,466	10,410	15,130	8,659	8,881	9,598	8,485	733	10,674
5. Difference—										
(i) Net profit (+)		—6,343	+3,468	+5,618	—5,843	—7,368	—5,358	—7,964	—726	—5,793
(ii) Net loss (—)										
6. Subsidy payable by Government for management charges, etc.		8,545	Nil	Nil	5,843	7,368	5,358	7,964	726	5,793
7. Management charges drawn in advance from Government.		6,732	6,478	13,570	9,899	8,393	8,578	8,163	629	9,986
8. Leave and Provident Fund contribution payable by the Banks.		198	144	219	Nil	225	215	174	18	194
9. Amount recoverable from the Banks.		198	6,622	13,789	4,056	1,250	3,435	373	18	4,387
10. Amount still payable by Government to the Banks.		1,813	Nil	Nil	Nil	Nil	Nil	Nil	97	Nil

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "43.—Industries and Supplies"—</b>			
<b>A.—INDUSTRIES—</b>			
<b>A.-1.—Pay of Officers—</b>			
Rs.			
O. . . . . 3,22,400	} 2,08,954	2,09,178	+ 224
R. . . . . —1,13,446			
<b>A.-2.—Pay of Establishment—</b>			
O. . . . . 4,76,700	} 4,59,015	4,42,285	—16,730
R. . . . . —17,685			
<b>A.-3.—Allowances, honoraria, etc.—</b>			
O. . . . . 4,21,600	} 3,85,786	3,87,248	+ 1,462
R. . . . . —35,814			
<b>A.-4.—Contract Contingencies—</b>			
O. . . . . 17,000	} 19,550	18,999	—551
R. . . . . 2,550			
<b>A.-5.—Other Contingencies—</b>			
O. . . . . 7,39,600	} 7,82,385	7,86,822	+ 4,437
R. . . . . 42,785			
<b>A.-6.—Scholarship—</b>			
O. . . . . 32,200	} 27,000	31,158	+ 4,158
R. . . . . —5,200			
Col. 4.—See paragraph 2 of the Review.			
<b>A.-7.—Grants-in-aid, Contributions, etc.—</b>			
O. . . . . 1,41,700	} 3,61,457	3,11,332	—50,125
R. . . . . 2,19,757			
Col. 4.—See paragraph 2 of the Review.			
<b>A.-8.—Miscellaneous—</b>			
O. . . . . 15,100	} 14,700	13,920	—780
R. . . . . —400			
<b>A.-9.—Deduct—Establishment charges recoverable from other Department, etc.—</b>			
O. . . . . —10,300	} —13,164	—31,357	—18,193
R. . . . . —2,864			
Col. 4.—See paragraph 2 of the Review.			
<b>A.-10.—Establishment charges payable to other Governments, Departments, etc.—</b>			
O. . . . . 2,58,000	} 2,22,145	3,45,389	+ 1,23,244
R. . . . . —35,855			
Col. 4.—See paragraph 2 of the Review.			
<b>A.-11.—Expenses out of the grant from Workmen's Benefit Fund of the Government of India.</b>			
	..	2,264	+ 2,264
Col. 4.—See paragraph 2 of the Review.			
<b>C.—SALT—</b>			
O. . . . . 15,000	} 5,696	5,055	—641
R. . . . . —9,304			

Major Head and Sub-head.	Final Grant or Appropriation	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "43.—Industries and Supplies"—contd.</b>			
<b>D.—WORKS—</b>	Rs.		
R. . . . .	15,000	15,000	..
<b>E.—CHARGES IN ENGLAND—</b>			
R. . . . .	520	168	-352
<b>F.—DEVELOPMENT SCHEMES—</b>			
<b>F.-1.—Pay of Officers—</b>			
O. . . . .	23,400	10,323	19,135
R. . . . .	-4,077		
<b>F.-2.—Pay of Establishment—</b>			
O. . . . .	2,46,300	1,90,541	1,90,798
R. . . . .	-55,759		
<b>F.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	1,70,900	1,36,843	1,38,312
R. . . . .	-34,057		
<b>F.-4.—Contingencies—</b>			
O. . . . .	5,06,500	5,00,924	3,77,486
R. . . . .	-5,576		
			-1,23,438
			Col. 4.—See paragraph 2 of the Review.
<b>F.-6.—Deduct—Amount met from 'General Reserve 'Fund' Cooch Behar—</b>			
O. . . . .	-2,100	-26,820	..
R. . . . .	-24,720		
<b>F.-7.—Deduct—Recoveries for analytical Works</b>		..	-1,456
<b>F.-8.—Deduct—Amount recovered out of the grant from the Indian Council of Agriculture Research.</b>		..	-17,759
			Col. 4.—See paragraph 2 of the Review.
<b>F.-9.—Add—Expenses out of the grant from the Indian Council of Agriculture Research.</b>		..	17,759
			Col. 4.—See paragraph 2 of the Review.
<b>TOTAL—Major Head "43.—Industries and Supplies"—</b>			
O. . . . .	33,74,000	33,09,855	32,34,916
R. . . . .	-64,145		
			-74,939
<b>Major Head " 52.—Interest on Capital Outlay on Electricity Schemes".</b>			
<b>G.-1.—Barrackpore Electric Supply Scheme—</b>			
<i>Charged—</i>			
O. . . . .	40,000	43,000	..
R. . . . .	3,000		
<b>G.-2.—Cooch Behar Electric Supply Scheme—</b>			
<i>Charged—</i>			
O. . . . .	23,000	22,500	..
R. . . . .	-500		

Major Head and Sub-head.	Final Grant or Appropriation	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head “ 52—Interest on Capital Outlay on Electricity Schemes”—contd.</b>			
G.-3.—North Calcutta Rural Electrification Scheme—			
<i>Charged—</i>			
<i>O.</i> . . . . .	Rs. 4,40,000		
<i>R.</i> . . . . .	4,300		
G.-4.—Bulk and Retail supply Scheme to Garia, Sonarpur, Rajpur and Baruipur—			
<i>Charged—</i>			
<i>O.</i> . . . . .	6,000		
<i>R.</i> . . . . .	3,700		
G.-5.—Power Supply Scheme to Raniganj Coal fields—			
<i>Charged—</i>			
<i>O.</i> . . . . .	3,000		
<i>R.</i> . . . . .	—1,400		
G.-6.—Acquisition of Kurseong and Siliguri Electric Supply Schemes—			
<i>Charged—</i>			
<i>O.</i> . . . . .	52,000		
<i>R.</i> . . . . .	—33,400		
G.-7.—Bulk Power Supply Scheme to Bongaon Electric Supply Co.—			
<i>Charged—</i>			
<i>O.</i> . . . . .	5,000		
<i>R.</i> . . . . .	—300		
G.-8.—Acquisition of Santiniketan Electric Supply—			
<i>Charged—</i>			
<i>O.</i> . . . . .	12,000		
<i>R.</i> . . . . .	—11,000		
<b>TOTAL—Major Head “52.—Interest on Capital Outlay on the Electricity Schemes—</b>			
<i>O.</i> . . . . .	5,81,000		
<i>R.</i> . . . . .	—35,600		
	5,45,400	5,46,000	+ 600
<b>Major Head “ 52-A.—Other Revenue Expenditure connected with Electricity Schemes”—</b>			
<b>H.—DEVELOPMENT SCHEMES—</b>			
<b>H.-1.—Gross—</b>			
<i>O.</i> . . . . .	2,75,000		
<i>R.</i> . . . . .	22,000		
H.-2.— <i>Deduct</i> —Amount recoverable from other Governments, Departments, etc.—			
<i>O.</i> . . . . .	—1,19,000		
<i>R.</i> . . . . .	—11,600		
	—1,30,600	—1,30,000	+ 600

Major Head and Sub-head.	Final Grant or Appropriation	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "52-A.—Other Revenue Expenditure connected with Electricity Schemes"—conold.</b>			
<b>TOTAL—Major Head "52.-A.—Other Revenue Expenditure connected with Electricity Schemes."—</b>			
Rs.			
O. . . . . 1,56,000	} 1,66,400	1,57,227	— 1 13
R. . . . . 10,400			
<b>Major Head "53.—Capital Outlay on Electricity Schemes met out of Revenue"—</b>			
<b>I.-1(i).—Barrackpur Electric Supply Scheme—</b>			
O. . . . . 85,000	} 1,10,000	1,05,984	—4,016
R. . . . . 25,000			
<b>I.-1(ii).—Deduct—Receipts and Recoveries . . . . .</b>			
	..	—6,129	—6,129
<b>Col. 4.—Adjustment of unanticipated recoveries on account of (i) Service connection charges (Rs. 5,000) and (ii) undisbursed compensation money for (Rs. 1,129).</b>			
<b>I.-2.—Cooch Behar Electric Supply Scheme—</b>			
O. . . . . 46,000	} 36,000	31,247	—4,753
R. . . . . —10,000			
<b>Col. 4.—Claims by certain suppliers not preferred in time.</b>			
<b>I.-3(i).—Bulk power supply to Garia, Rajpur, Sonarpur and Baruipur—</b>			
R. . . . . 28,200	28,200	22,751	—5,449
<b>Col. 4.—Mainly non-utilisation of the increased provision for making a new service connection.</b>			
<b>I.-3(ii).—Deduct—Receipts and Recoveries on Capital Account—</b>			
R. . . . . —15,000	—15,000	—11,000	+4,000
<b>Col. 4.—Non-recovery of service connection charges due to reasons stated under sub-head I.-3(i) above.</b>			
<b>I.-4.—Bulk power supply to Gouripur Electric Supply Company Ltd.—</b>			
O. . . . . 1,53,000	} 2,44,000	2,54,731	+10,731
R. . . . . 91,000			
<b>I.-5(i).—Power supply to Raniganj Coal fields—</b>			
O. . . . . 1,10,000	} 2,69,000	2,63,405	—5,595
R. . . . . 1,59,000			
<b>I.-5(ii).—Deduct—Receipts and Recoveries on Capital Account—</b>			
R. . . . . —73,500	—73,500	—73,500	..
<b>I.-6(i).—Bulk power supply Scheme to Joynagar, Hajipur and Diamond Harbour Electric Supply Company Ltd.—</b>			
O. . . . . 4,50,000	} 3,94,500	4,38,408	+43,908
R. . . . . —55,500			
<b>Col. 4.—Absence of provision through a misapprehension that recovery would be set off against the expenditure.</b>			
<b>I.-6(ii).—Deduct—Receipts and Recoveries on Capital Account—</b>			
	—75,000	—28	+74,972
<b>Col. 4.—Non-receipt of contribution from two Electric Supply concerns owing to current not being made available to them during the year.</b>			



Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "53.—Capital Outlay on Electricity Schemes met out of Revenue"—concl'd.</b>			
I.-7(i).—Bulk power supply to Bongaon Electric Supply Company Ltd.—			0
O. . . . . 10,000	} 16,200	15,348	—852
R. . . . . 6,200			
I.-7(ii).— <i>Deduct</i> —Receipts and Recoveries on Capital Account.	—50,000	..	+50,000
Col. 4.—Non-receipt of Capital contribution from the Company owing to an extension of time for payment.			
I.-8.—Acquisition of Kurseong and Siliguri Electric Supply Undertaken—			
O. . . . . 8,03,000	} 4,10,000	3,80,337	—29,663
R. . . . . —3,93,000			
I.-9.—Acquisition of Santineketan Electric Supply—			
O. . . . . 3,00,000	} 50,000	34,167	—15,833
R. . . . . —2,50,000			
Col. 4.—Delay in the progress of construction work.			
I.-10.—Acquisition of Burdwan Electric Supply—			
R. . . . . 20,000	20,000	..	—20,000
Col. 4.—No capital expenditure as anticipated was incurred as the undertaking was taken over only on 15th March, 1955.			
<b>TOTAL—"53.—Capital Outlay on Electricity Schemes met out of Revenue"—</b>			
O. . . . . 18,32,000	} 13,64,400	14,55,721	+91,321
R. . . . . —4,67,800			
<b>Major Head "XLI.—Receipts from Electricity Schemes". <i>Deduct</i>—Working Expenses :—</b>			
J.-1.—Barrackpur Electric Supply Scheme—			
O. . . . . 4,11,200	} 3,53,500	3,53,678	+178
R. . . . . —57,700			
J.-2.—Cooch Behar Electric Supply Scheme—			
O. . . . . 2,36,300	} 2,77,500	2,86,273	+8,773
R. . . . . 41,200			
J.-3.—North Calcutta Rural Electrification Schemes—			
J.-3(1).—Pay of Officers—			
O. . . . . 20,000	} 24,000	23,351	—649
R. . . . . 4,000			
J.-3(2).—Pay of Establishment—			
O. . . . . 1,40,000	} 1,75,000	1,79,795	+4,795
R. . . . . 35,000			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "XLI.—Receipts from Electricity Schemes"—contd.</b>			
	Rs.		
J.-3(3).—Allowances, honoraria, etc.—			
O. . . . .	90,000		
R. . . . .	40,000		
J.-3(4).—Contingencies—			
O. . . . .	3,05,000		
R. . . . .	48,000		
J.-3(5).—Establishment charges payable to other Governments, Departments, etc.	40,000	40,000	..
J.-3(6).—Other Miscellaneous charges . . .	1,87,000	1,88,926	+1,926
J.-4.—Bulk and Retail Supply Scheme to Garia, Sonarpur, Rajpur and Baruipur—			
O. . . . .	33,000		
R. . . . .	—12,300		
J.-5.—Power Supply Scheme to Raniganj Coal fields—			
O. . . . .	1,02,600		
R. . . . .	—47,900		
J.-6.—Acquisition of Kurseong and Siliguri Electric Supply Undertaken—			
O. . . . .	1,80,000		
R. . . . .	4,000		
Col. 4.—Mainly non-payment of enhanced pay and allowance of the staff owing to their pay in the Government Scales not being fixed during the year as anticipated (Rs. 19,473) and (ii) liabilities carried forward due to claims by parties not preferred in time (Rs. 3,720).			
J.-7.—Bulk power supply Scheme to Bongaon Electric Supply Company—			
O. . . . .	10,900		
R. . . . .	—6,600		
Col. 4.—Mainly due to delay in commissioning the line as a result of delay in its construction.			
J.-8.—Acquisition of Santiniketan Electric Supply—			
O. . . . .	81,000		
R. . . . .	37,600		
J.-9.—Burdwan Electric Supply—			
R. . . . .	10,000	10,000	1,311
Col. 4.—(i) Non-adjustment of certain credit notes (Rs. 4,509); (ii) non-payment of some supplies bills (Rs. 4,180).			
J.-10.—Md. Bazar Electric Supply (Community Development Project)—			
R. . . . .	5,200	5,200	5,150
			—50

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "XLI.—Receipts from Electricity Schemes"—concl'd.</b>			
J.-11.—Baruipur Electric Supply (C.D.P.)—Rs.			
R. . . . .	56,400	56,400	37,238 —19,162
Col. 4.—Mainly non-adjustment of interest charges on capital during the year as a final decision was not taken.			
<b>TOTAL—Major Head 'XLI—Receipts from Electricity Schemes'—</b>			
O. . . . .	18,37,000	19,93,900	19,48,727 —45,173
R. . . . .	1,56,900		
<b>Major Head "72.—Capital Outlay on Industrial Development outside Revenue Account--</b>			
K.-1.—Organisation of Silk Reelers' Co-operative—			
O. . . . .	72,000	51,327	47,297 —4,030
R. . . . .	—20,673		
K.-1.— <i>Deduct</i> —Receipts and Recoveries on Capital Account			—249 +249
Col. 4.—See paragraph 2 of the Review.			
K.-2.—Development of Salt Production—			
O. . . . .	2,31,000	9,150	13,805 +4,655
R. . . . .	—2,21,850		
Col. 4.—See paragraph 2 of the Review.			
K.-3.—Acquisition of land by State Government for the establishment of telephone cable factory at Mihijam			298 +298
Col. 4.—See paragraph 2 of the Review.			
<b>TOTAL—Major Head "72—Capital Outlay on Industrial Development Outside Revenue Account"—</b>			
O. . . . .	3,03,000	60,477	61,151 +674
R. . . . .	—2,42,523		
<b>Major Head "81-A.—Capital Outlay on Electricity Schemes outside the Revenue Account"—</b>			
L.-1.—North Calcutta Rural Electrification Scheme—			
O. . . . .	2,82,000	2,78,000	21,140 —2,58,860
R. . . . .	—4,000		
Col. 4.—(i) Non-adjustment of book debit invoices owing to these not being received during the year (Rs. 2,00,000) and (ii) non-receipt of supplies' bills (Rs. 56,860).			
L.-2.—Cooch-Bihar Electricity Extension—			
Dinhata Electricity Extension—			
O. . . . .	2,18,000	2,47,000	2,34,979 —12,021
R. . . . .	29,000		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "81-A.—Capital Outlay on Electricity Schemes outside the Revenue Account"—concl'd.</b>			
L.-3.—Scheme for expansion of power to urban and rural areas—			
Rs.			
S. . . . . 7,36,000	} 8,45,000	7,77,461	—67,539
R. . . . . 1,09,000			
<b>TOTAL—'81-A—Capital Outlay on Electricity Schemes outside the Revenue Account'—</b>			
O. . . . . 5,00,000	} 13,70,000	10,33,580	—3,36,420
S. . . . . 7,36,000			
R. . . . . 1,34,000			
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged—</i>			
R. . . . . 35,600	35,600	..	—35,600
<i>Voted—</i>			
R. Gross . . . . . 3,45,284	3,45,284	..	—3,45,284
R. Deduction . . . . . 1,27,684	1,27,684	..	—1,27,684
<b>TOTAL—Grant No. 26—</b>			
<i>Charged</i>			
. . . . .	5,81,000	5,46,000	—35,000
<i>Voted—</i>			
Gross . . . . .	89,94,400	81,89,619	—8,04,781
Deduction . . . . .	—2,56,400	—2,98,297	—41,897
Net . . . . .	87,38,000	78,91,322	—8,46,678

### REVIEW.

In the charged section there was a saving of Rs. 35,000. The surrender of Rs. 35,600 converted this saving into an excess of Rs. 600.

In the voted section the original grant of Rs. 80,02,000 was augmented to Rs. 87,38,000 by a supplementary grant of Rs. 7,36,000, against which there was an expenditure of Rs. 78,91,322 only resulting in a saving of Rs. 8,46,678. The surrender of Rs. 4,72,968 reduced the saving to Rs. 3,73,710.

2. The explanations of variations in respect of Sub-heads A-6, A-7, A-9, A-10, A-11, F-4, F-8, F-9, K-1, K-2 and K-3 could not be incorporated as the same were not furnished by the controlling authorities.

3. *Loss in the running of a Cafeteria.*—In April, 1953, a Government Cafeteria was started in the same building in which a Government Sales Emporium for the sale of various articles of handicrafts is located. Although the precise objects of the Cafeteria have not been expressed in the Government orders, it was presumably for the purpose of selling wholesome refreshments

## REVIEW—contd.

to the public at reasonable prices. During a local test-audit of the accounts of the Cafeteria in August, 1955, unattested *pro forma* Accounts of the Cafeteria in respect of the initial period from 15th April, 1953 to 31st March, 1954 were submitted to audit showing a loss of over Rs. 10,700. These accounts on scrutiny disclosed material defects and so could not be passed as correct. In respect of the financial year 1954-55, the *pro forma* Accounts were not ready at the time of local inspection in August, 1955; but a cursory perusal of the account records indicated a net loss of over Rs. 15,000 during 1954-55.

The matter having been brought to the notice of Government through the Inspection Report, Departmental inspections were held and the Cafeteria was closed down with effect from the 30th April, 1956. The staff of the Cafeteria was paid up to the 31st May, 1956, in lieu of notice. The exact amount of loss involved in running the concern during the last 3 years has not, however, been reported.

4. Sub-head "F—Development Schemes" The details of the Schemes included under the sub-head and the expenditure incurred on each of them are shown in the Statement.

Names of the Schemes.	Expenditure	Expenditure
	during 1954-55.	to the end of 1954-55(a).
	Rs.	Rs.
1. Reorganisation of the Department of Industries . . . . .	39,107	3,42,477
2. Reorganisation of the Ceramic Institute . . . . .	3,13,064	23,06,482
3. Reorganisation of the Department of Sericulture . . . . .	..	76,502
4. Expansion and reorganisation of the Tanning Institute, Calcutta . . . . .	51,863	1,15,493
5. Establishment of an Industrial Trade Training Centre . . . . .	..	3,13,416
6. Planning Committees for Heavy Chemical Industries in collaboration with Bihar . . . . .	..	37,632
7. Darjeeling Industrial School and Workshop . . . . .	77,489	3,88,287
8. Reorganisation of Silk Technological Institute at Berham- pore . . . . .	17,657	1,08,508
9. Expansion of Mulberry cultivation in Darjeeling hills . . . . .	11,639	38,835
10. Reorganisation of the Bengal Textile Institute, Serampore . . . . .	2,204	97,271
11. Cultivation of Medicinal plants . . . . .	32,342	1,09,186
12. Cooch Behar Industrial School and Workshop . . . . .	62,655	1,32,231
13. Scheme for Ericulture in Cooch Behar . . . . .	—2,675	—1,819
14. Development of Engineering Industries at Howrah . . . . .	92,110	92,110
TOTAL . . . . .	6,97,455	41,56,611

(a) Excludes expenditure booked under Grant No. "33.—Civil works—Sub-head J".

## REVIEW—contd.

5. Sub-head "H.—Development Schemes" includes expenditure of the following schemes :—

Name of the Schemes.	Expenditure during 1954-55.	Expenditure to the end of 1954-55.
	Rs.	Rs.
1. Head Office Establishment of the Electricity Development Directorate	1,57,227	3,03,174
2. Appointment of Power Engineer and Staff for development of Electricity	..	7,82,441
3. Development of water power in and around Cooch-Behar	..	5,307
TOTAL	1,57,227	10,90,922

6. Sub-heads "K-1, K-2 and K-3.—Development Schemes" includes capital Expenditure on the following schemes :—

Name of the Schemes.	Expenditure during 1954-55.	Expenditure to the end of 1954-55.
	Rs.	Rs.
1. Exploitation of coastal and estuarine fisheries and provision of fishing fleet	..	4,21,596
2. Organisation of Silk Reelers' Co-operatives	47,048	11,98,133
3. Acquisition of land by the State Government for the establishment of a Telephone Factory at Mihijam	298	2,92,243
4. Development of Salt Production	13,805	2,59,488
5. Investment of shares in commercial concerns of Bengal Salt Company	..	1,70,000
6. Investment in shares in the West Bengal Financial Corporation	..	30,00,000
TOTAL	61,151	53,41,460

7. Sub-head "L.—Development Schemes" include Capital Expenditure on the following schemes :—

Name of the Schemes.	Expenditure during 1954-55.	Expenditure to the end of 1954-55.
	Rs.	Rs.
1. North Calcutta Rural Electrification Scheme	21,140	1,09,86,708
2. Cooch Behar and Dinhata Electricity Extension	2,34,979	4,42,892
3. Diesel Electricity Pool	..	4,90,505
4. Scheme for expansion of Power to the Urban and Rural Areas	7,77,461	7,77,461
TOTAL	10,33,580	1,26,97,566

## REVIEW—concl'd.

8. The *pro forma* accounts and the Store account of North Calcutta Rural Electrification Scheme, Barrackpore Electric Supply and of Diesel Electric Pool for the year 1952-53 could not included in the Appropriation Account for 1954-55 as the same were not received in time.

9. Deposit Account of grant made by the Central Silk Board.—This deposit head is intended for recording grants received from the Central Silk Board, India in connection with the scheme for the Establishment of a (Silk) Cocoon Market. The expenditure on the scheme is booked under the Sub-head 'A-5' of the grant and on equivalent amount is debited to the above deposit account by corresponding credit to the revenue head "XXXII-Industries and Supplies".

An account of transaction during the year is given below :—

	Rs.
Opening Balance . . . . .	6,302
Receipts . . . . .	3,04,180
Charges . . . . .	32,657
Closing Balance . . . . .	2,77,825

10. The details of investments so far made by the State Government in shares of Private Company are given below :—

Name of the Company.	No. and types of shares purchased.	Purchase price and total amount invested.	Market value of shares as on the 31st March '55.	Amount of dividend declared.	Amount credited to Government after deduction of Income Tax.
1	2	3	4	5	6
		Rs.			Rs.
The Bengal Salt Company.	6,800 Ordinary Shares of Rs. 25 each.	1,70,000	Face Value	On the profit of 1952—1 p.c.  On the profit of 1953—1½ p.c.	1,200
The West Bengal Financial Corporation.	30,000 Ordinary Shares of Rs. 100 each.	30,00,000	Not placed in the market.	3½ p.c.	<i>Nil.</i>

**ELECTRICITY DEVELOPMENT, GOVERNMENT OF WEST BENGAL.**  
**COOCH BEHAR ELECTRIC SUPPLY.**

*Revenue Account for the year ending 31st March, 1953.*

Particulars.	Amount.	Particulars.	Amount.
1	2	3	4

Generation—		Rs.	Rs.
To			Rs.
Fuel . . . . .	94,547		
Oil, waste, water and engine room stores . . . . .	16,613		
Proportion of salaries of engineers, etc. . . . .	2,767		
Wages and gratuities . . . . .	19,741		
Repairs and maintenance—			
Building (Power House) . . . . .	8		
Plant and machinery . . . . .	12,521		
	1,46,197		
Distribution—			
To			
Proportion of salaries of engineers, etc. . . . .	6,867		
Wages and gratuities . . . . .	2,810		
Repairs, maintenance and renewals of mains . . . . .	6,131		
Repairs, renewals and maintenance of meters, etc. . . . .	6,720		
	22,528		
Public Lamps—			
To			
Attendance and repairs . . . . .	2,900		
Renewals, etc. . . . .	789		
	3,689		
		By	
		Sale of energy for power for lighting purposes . . . . .	1,89,206
		For public lighting . . . . .	23,412
		Rental of meters on consumers' premises . . . . .	4,652
		Sale of Ice including premium . . . . .	14,598
		Service connections . . . . .	11,372
		Miscellaneous receipts . . . . .	1,224
		Amount carried to Net Revenue Account . . . . .	1,531



Management Expenses—

To	Proportion of salaries of engineers and officers . . . . .	4,154	
	Salaries of clerical staff . . . . .	9,749	
	General Establishment Charges . . . . .	11,877	
	Postage and Telegrams . . . . .	650	
	Telephone Charges . . . . .	649	
	Printing and Stationery . . . . .	629	
	Transport and Cooly Charges . . . . .	3,164	
	Miscellaneous expenses . . . . .	303	
	Audit Fee . . . . .	1,000	
			32,175

Depreciation—

To	Depreciation on Building . . . . .	5,110	
	Plant and machinery . . . . .	15,566	
	Mains . . . . .	5,725	
	Meters . . . . .	1,987	
	Service connection . . . . .	1,434	
	Tools and furnishings . . . . .	340	
			30,162
To	Electricity Duty . . . . .	10,524	
	Loss of stores in transit written off . . . . .	720	
			2,45,995

2,45,995

CALCUTTA;

The 22nd November, 1955.

A. K. SARKAR,  
Accounts Officer.

A. K. BHANUK,  
Chief Electrical Engineer.

ELECTRICITY DEVELOPMENT, GOVERNMENT OF WEST BENGAL.

COOCH BEHAR ELECTRIC SUPPLY.

Net Revenue Account for the year ending 31st March, 1953.

Cr.

Dr.

Particulars.	Amount.	Particulars.	Amount.
	2	3	4
To			Rs.
Balance from Last Account . . . . .	15,531	By Balance carried down to Balance Sheet . . . . .	34,708
Balance Brought from Revenue Account . . . . .	1,531		
Interest on Capital at 4 per cent. . . . .	17,646		
	<u>34,708</u>		<u>34,708</u>

CALCUTTA ;

} }

The 22nd November, 1953.

A. K. SARKAR,  
Accounts Officer.

A. K. BHAKTAR,  
Chief Electrical Engineer.

## ELECTRICITY DEVELOPMENT, GOVERNMENT OF WEST BENGAL.

## COOCH BEHAR ELECTRIC SUPPLY.

Balance Sheet as at 31st March, 1953.

Capital and Liabilities.	Amount.		Property and Assets.	Amount.	
	1	2		3	4
	Rs.	Rs.		Rs.	Rs.
Government-Account—					
Capital Outlay as per last account.	4,92,618		Fixed Capital Expenditure at Cost as per statement.	..	4,80,173
Add for this year . . .	3,33,123	8,25,741	Stores at cost . . .	..	1,18,075
Less Receipts deposited under the head "XLI-B-Receipts from Electricity Schemes" as per last account.	3,71,145		Book Debts—		
Add for this year . . .	2,55,592	6,26,737	Sundry Consumers . . .	37,779	
			Others . . .	224	38,003
			Investment Account—		
			Depreciation Reserve Fund as per last account.	13,000	
			Add for this year . . .	13,000	26,000
General Fund . . .	..	1,99,004			
Treasury Advance . . .	..	2,96,934			
		5,10,488			
Provisions—			Deposits and Advances—		
For Depreciation—			Deposits with Treasury . . .	11,431	
As per last account . . .	37,668		Deposits with Post-master, Cooch Behar.	535	
Add for this year . . .	30,162	67,830	National Savings Certificates . . .	6,205	18,170
For Interest on Capital Outlay—			Advances Recoverable . . .	..	142
As per last account . . .	26,331		Cash in hand—		
Add for this year . . .	17,646		At Head Office . . .	1,401	
			With A. E. Cooch Behar . . .	2,296	
			With Overseer, Dinahata . . .	223	
Less the amount adjusted during the year.	43,977		In Transit . . .	459	
	9,000	34,977	Agreement Stamp . . .	8	
For Audit Fee—					4,387

ELECTRICITY DEVELOPMENT GOVERNMENT OF WEST BENGAL—contd.  
COOCH BEHAR ELECTRICITY SUPPLY—contd.  
Balance Sheets at 31st March, 1953—concl'd.

Capital of Liabilities.	Amount.			Property and Assets.	Amount.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
For Audit Fee—					
As per last account . . . . .	5,355				
Add for this year . . . . .	1,000	6,355	1,09,162		
Security Deposits—					
From Consumers . . . . .	19,404				
From Office Staff . . . . .	535	19,939	19,939		
Sundry Creditors—					
For Goods supplied . . . . .	..	64,326			
For Services rendered . . . . .	..	10,627			
For Unpaid Salaries and wages . . . . .	..	5,416	80,369		
		7,19,958			
TOTAL . . . . .		7,19,958			7,19,958

Certified that the balance of Cash shown in the Cash Books at the close of business on the last day of March, 1953 actually represented the amount held.

Certified that all Sundry Debtors and liabilities have been included correctly in the accounts to the best of my knowledge.  
CALCUTTA; }  
The 22nd November, 1955 }  
A. K. SARKAR, }  
Accounts Officer. }  
A. K. BHAUMIK, }  
Chief Electrical Engineer.

AUDIT CERTIFICATE.

I have examined the foregoing accounts and Balance Sheet of the Cooch Behar Electric Supply as on the 31st March, 1953. I have obtained all the information and explanations that I have required, and subject to the observations in the separate Audit Comments, I certify, as a result of my audit, that in my opinion these accounts and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of the concern according to the best of my information and explanations given to me and as shown by the books of the concern.

CALCUTTA; }  
The 21st March, 1956. }

S. C. DAS GUPTA,  
Assistant Accounts Officer, West Bengal.

**ELECTRICITY DEVELOPMENT, GOVERNMENT OF WEST BENGAL.**  
**COOCH BEHAR ELECTRIC SUPPLY.**

*Statement of fixed Capital Expenditure during 1952-53*

Particulars.	Expenditure as per last account.	Expenditure during the year.	TOTAL.
1	2	3	4
	Rs.	Rs.	Rs.
Buildings . . . . .	62,960	—6,583*	56,377
Plant and Machinery . . . . .	1,75,779	1,22,187	2,97,966
Mains . . . . .	30,414	30,616	61,030
House Service . . . . .	18,533	10,991	29,524
Meters . . . . .	22,375	9,312	31,687
Tools . . . . .	2,292	61	2,353
Furniture and office Equipment . . . . .	800	436	1,236
	<b>3,13,153</b>	<b>1,67,020</b>	<b>4,80,173</b>

\*NOTE.—Reduction is due to exclusion of the value of Bijli Bhavan for Rs. 15,270 which was originally included in the total value of the buildings.

CALCUTTA ;  
The 22nd November, 1955. } A. K. SARKAR,  
Accounts Officer. A. K. BHAUMIK,  
Chief Electrical Engineer.

**ELECTRICITY DEVELOPMENT, GOVERNMENT OF WEST BENGAL.**  
**COOCH BEHAR ELECTRIC SUPPLY.**

*Store Account for the period from 1st April, 1952 to 31st March, 1953.*

Particulars.	Opening balance.	Receipts.	Issues.	Written off.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Oil . . . . .	3,424	1,10,941	1,09,858	..	4,507
Motors, Ammeters, etc. . . . .	11,249	8,258	9,559	..	9,948
Coppers and Cables . . . . .	1,107	2,295	1,595	..	1,807
Poles Lamps and Fittings . . . . .	8,749	15,023	4,791	..	18,981
Generating Set . . . . .	89,620	30,950	1,19,770	..	800
Miscellaneous Stores . . . . .	45,827	62,621	25,696	720	82,032
	<b>1,59,976</b>	<b>2,30,088</b>	<b>2,71,269</b>	<b>720</b>	<b>1,18,075</b>

Certified that the Store Accounts as exhibited above represent a substantially true account of affairs and that they agree with the figures recorded in the departmental registers. The closing balance of stocks against each article was not in excess of requirement.

CALCUTTA ;  
The 22nd November, 1955. } A. K. SARKAR,  
Accounts Officer. A. K. BHAUMIK,  
Chief Electrical Engineer.

## AUDIT CERTIFICATE.

Certified that the above Store Account has been test-audited under my supervision and, subject to the remarks in the audit comments, it represents a correct state of affairs according to the best of my belief and explanations given and as shown in the books.

CALCUTTA ;  
 The 29th March, 1956. }

S. DAS GUPTA,  
 Assistant Accounts Officer,  
 West Bengal.

## AUDIT COMMENTS.

*Revenue Account and Net Revenue Account.*

The total revenue increased by 5.44 per cent. during 1952-53 but the operational expenses have gone up by 21.34 per cent., as compared with the previous year. The ratio of the total expenses to total revenue during 1952-53 was 107.84 to 100, against the ratio of 93.71 to 100 during 1951-52.

Due to the above reasons, the year under audit showed a net loss of Rs. 19,177-3-11, against a net profit of Rs. 731-14-11 earned during 1951-52.

2. The 'Net Loss' of Rs. 19,177-3-11 as shown in the Net Revenue Account cannot, however, be treated as correct to the extent indicated below :—

(i) The amount of Rs. 23,412-4-7 shown in the Revenue Account as receipts under 'Public Lighting' includes a sum of Rs. 14,029-6-7 deposited by the Cooch Behar Municipality to the credit of Government as water-rates, under the Cooch Behar Municipal Act, 1944 (Act No. III). A portion of this sum relates to charges for supply of water and the balance to the cost of the electrical energy supplied to the water works. But as the former portion is not required to be separately determined under the Act, the entire sum of Rs. 14,029-6-7 has been credited in the accounts as the revenue of the Cooch Behar Electric Supply. Further, a sum of Rs. 14,598 as credited to the Revenue Account represents sale-proceeds of ice. These extraneous items have to some extent inflated the revenue.

(ii) It was noticed that in respect of energy supplied to the main residence of the *ex*-Maharaja and his family, a fixed levy at the rate of Rs. 400 per mensem is made in terms of an agreement with the *ex*-Maharaja. There being no meters, however, the loss, if any, arising to the concern due to the levy of a flat rate has not been distinctly exhibited in the Revenue Account, although this is required to be shown under the order of the State Government.

(iii) A total amount of Rs. 15,730-7-0 was drawn from the Dinhata Sub-Treasury during 1952-53 on account of Pay and Allowances of the staff of the Dinhata Power House, but an amount of Rs. 15,320-7-0 has been debited under the various heads in the *Pro-forma* accounts omitting a sum of Rs. 410. Thus, the expenditure has been undercharged to the extent of Rs. 410.

(iv) Charges on account of leave-salary and pension contributions, as well as cost of stationery and forms supplied by Government have not been included in the *Pro-forma* accounts. Further, no overhead charges on account of proportionate pay and allowances of Officers and staff as also contingent

expenses incurred at the headquarters in Calcutta have been included in the *Pro-forma* accounts.

(v) The correct amount of "Interest on Capital Outlay" chargeable to the Revenue Accounts for 1952-53 was Rs. 18,491. As against this, an amount of Rs. 17,646 only was debited in the accounts under this head thereby leading to an undercharge of Rs. 845. Similarly, expenditure on 'Audit Fees' was shown at Rs. 1,000 in place of Rs. 3,230 which was the correct amount.

(vi) Several items of fixed assets, like Buildings, Plant and Machinery, Mains, etc., had been obtained second-hand from the late Cooch Behar Darbar. Orders as required under the Seventh Schedule to the Electricity Supply Act (Act LIV of 1948) could not be produced approving of the 'unexpired life' of these assets, for purposes of verifying whether the correct rates of depreciation had been adopted.

There has been over depreciation of Rs. 348 under the item "Static tools" due to the adoption of the rate of depreciation at 20 per cent. against the prescribed rate of 5 per cent.

Further, the total expenditure on "Additions to Mains" during the year amounted to Rs. 30,615-14-8 but depreciation was charged on additions amounting to Rs. 13,450 only. As a result, depreciation on Mains has been undercharged to the extent of Rs. 309.

(vii) Separate vouchers were not prepared for Capital and Revenue expenditure. Common vouchers for both classes of expenditure were kept but the expenses, *e.g.*, on wages and materials allocated as between Capital and Revenue could not be checked in the absence of full particulars to verify which portion of such expenses was actually incurred on the acquisition or construction of capital assets, as distinct from their maintenance.

#### *Statement of Fixed Capital Expenditure.*

3. (i) For fixed assets like buildings, Plant and Machinery, Mains, Meters, etc., the necessary Block Registers, History Sheets, etc., were not maintained. Further, additions to assets were not classified under the descriptive heads given in the table below the Seventh Schedule to the Electricity (Supply) Act, 1948, for the purpose of determining the correct rate of depreciation applicable.

(ii) During the year 1952-53 an amount of Rs. 15,270 was written off from the head 'Buildings'. During the year a further sum of Rs. 1,221 was written back from the head "Provision for Depreciation" on account of depreciation charged in respect of a building during 1950-51 and 1951-52. Both the adjustments relate to the same building. Its cost had been included within the amount of assets taken over from the *Ex-Cooch Behar Darbar* at the time of the Merger but there had been a dispute as regards the claim of the concern over that building. It was stated that no benefit accrued to the concern from the building. No records could be produced to audit to show that the cost of this particular building was included in the total amount of the assets actually taken over at the time of the Merger nor any orders were traceable in this connection to indicate the transfer of this building to any other Department of Government.

(iii) Certain assets have been shown at "scrap" value, as having run out the period of their serviceability. But no separate Registers or records of such assets were traceable, to ensure a watch over their disposal. These should be duly segregated in a separate account, as required under para. VII

of the Sixth Schedule to the Electricity Supply Act (Act No. LIV of 1948). The prompt disposal of these assets also is awaited.

*Balance Sheet.*

4. (i) The amount of Rs. 38,003-3-6 shown under "Book Debts" includes Rs. 151-11-0 on account of several doubtful debts. The amount represents the balances in the Personal Ledger accounts. The bad debts may be investigated and written off, if necessary. As regards others, the acceptances of individual debtors of the amounts due from them were not forthcoming.

(ii) Out of the total amount of Rs. 67,829-1-0 standing at the credit of the amount "Provision for Depreciation" at the end of the year 1952-53, a sum of Rs. 26,000 has been deposited with Government under the head "S.—Deposits and Advances—Part I—Deposits bearing interest—(A)—Reserve Fund—Depreciation Reserve Fund—Electricity" during the years 1951-52 and 1952-53 in annual instalments of Rs. 13,000 each. The amounts deposited with Government for investment under the above head earn interest on the amounts so invested. But the amount of interest which accrued to the undertaking has not been shown under "Investment Account—Depreciation Reserve Fund".

(iii) The certificate of the Treasury Officers in support of Rs. 11,430-4-9 shown as deposited with the Treasury and the relevant Savings Bank Pass Book in support of Rs. 535 shown as deposited with the Post Master, Cooch Behar, were not produced to audit. Of the amount of Rs. 6,205 held in National Savings Certificates, only Rs. 6,045 could be verified with actual certificates produced; certificates in respect of Rs. 150 could not be shown to audit as these were stated to have been refunded to the parties long before the date of audit; the resulting discrepancy of Rs. 10 still persisting was not explained.

(iv) A part of the actual cash balance with the Overseer, Dinhata, on the 31st March, 1953, viz., Rs. 15-13-0 was not duly brought to account. Consequently, the amount of the Cash Balance as shown in the Balance Sheet was understated to this extent.

(v) The amount of Government Capital Account has not been correctly stated in the Balance Sheet and there is a discrepancy between the figures booked by the Audit Office and those adopted by the local office as indicated below :—

	Amount booked by the audit Office.	Amount taken by local office.
	Rs.	Rs.
Withdrawals from Treasury under—		
(i) XLIB.—Receipts from Electricity Schemes <i>Deduct</i> — Working Expenses.	2,45,041 4 9	} 3,33,123 12 9
(ii) 81A.—Capital Outlay on Electricity Schemes outside the Revenue Account.	31,574 14 9	
(iii) 53.—Capital Outlay on Electricity Schemes within the Revenue Account.	48,867 15 9	
	3,26,084 3 3	
<i>Deduct</i> —Amount deposited to Treasury on account of Sale proceeds, etc.	2,37,408 11 3	2,55,592 5 7
Net withdrawal . . . . .	88,675 8 0	77,531 7 2
<i>Add</i> —Opening Balance on 1st April, 1952 . . . . .	1,21,473 4 6	1,21,473 4 6
Total Government Capital . . . . .	2,10,148 12 6	1,99,004 11 8
Net discrepancy . . . . .	11,144 0 10	



The discrepancy of Rs. 11,144-0-10 between the figures of the Audit Office and those of the local office has not been reconciled in the accounts. In exhibiting the amount of Government Capital, the outlay of previous years and the amount deposited in the previous years have been taken into account instead of showing the opening balance on the 1st April, 1952, the total withdrawals during the year and the total remittances during the year. The liability of Rs. 12,549-15-0 under 'Treasury Advance' and the asset of Rs. 441-8-0 under 'Advances Recoverable' should have been adjusted before closing the accounts.

(iv) The liability of Rs. 34,977 under the head 'Interest on Capital Outlay' upto the end of 1952-53 should have been adjusted instead of being carried over to the following year. Similarly, the unpaid liability of Rs. 6,355-0-0 under Audit Fees should have been adjusted against Government Capital Account.

#### *Store Account.*

5. (i) Separate Store Ledgers have not been maintained according to the nomenclatures of the Stores shown in the Store Accounts.

(ii) There have been marked increases in the closing balances under "Poles, Lamps and Fittings" and "Miscellaneous Stores" as compared with their opening balances on 1st April 1952, the increases being 115·8 and 79 per cent. respectively. In this connection, the Chief Electrical Engineer stated as follows :—

"Generally we keep three to four months' stock in hand in order to run the undertaking smoothly. \*\*Closing balances for 'Poles, Lamps and Fittings' and 'Miscellaneous Stores' increased due to the fact that these materials were stocked at a time owing to transport difficulty". But judged in the light of the issues, these balances were excessive as they represent about 4 years' and over 3 years, requirements respectively. Therefore, the purchases during the year should have been more carefully regulated.

Further, large quantities of "Surplus Stores" valued at Rs. 11,934-10-5 and "Radio Stores" valued at Rs. 1,942-13-4 remained included in the closing balances under "Miscellaneous Stores". Steps towards segregation of these unused stores and for their eventual disposal should be expedited.

(iii) In the consolidated Store Accounts as produced to Audit, the receipts and the issues during the year as also the closing balance at the end of 1952-53 under "Miscellaneous Stores" have been shown as follows :—

Particulars.	Receipts.	Issues.	Written off.	Closing Balance.
	Rs.	Rs.	Rs.	Rs.
Miscellaneous Stores . . . . .	62,621	25,696	720	82,032

But the corresponding figures as worked out from the Store Ledgers maintained at Cooch Behar and Calcutta are as given below :—

Particulars.	Receipts.	Issues.	Written off.	Closing Balance.
	Rs.	Rs.	Rs.	Rs.
Miscellaneous Stores . . . . .	62,627	24,452	720	83,282

The above discrepancies were not, however, reconciled. Pending such reconciliation the value of the stores exhibited in the Balance Sheet cannot be accepted as correct.

## Grant No. 27.—Industries—Cottage Industries.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "43.—Industries and Supplies".</b>			
<b>A.—COTTAGE INDUSTRIES—</b>			
<b>A.-1.—Pay of Officers—</b>			
	Rs.		
O. . . . .	60,900	66,146	63,770
R. . . . .	5,246		
<b>A.-2.—Pay of Establishment—</b>			
O. . . . .	2,93,900	3,35,285	3,10,054
R. . . . .	41,385		
<b>A.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	1,82,100	1,77,993	2,08,883
R. . . . .	—4,107		
Col. 4.—See paragraph 3 of the Review.			
<b>A.-5.—Other Contingencies—</b>			
O. . . . .	6,74,700	3,28,209	2,90,108
R. . . . .	—3,46,491		
<b>A.-6.—Scholarships—</b>			
O. . . . .	12,500	11,400	11,134
R. . . . .	—1,100		
<b>A.-7.—Grants-in-aid—</b>			
O. . . . .	2,45,900	8,80,286	7,23,773
S. . . . .	2,25,200		
R. . . . .	4,09,186		
Col. 4.—See paragraph 3 of the Review.			
<b>D.—DEVELOPMENT SCHEMES—</b>			
<b>D. (i).—Gross—</b>			
O. . . . .	4,01,600	3,29,031	3,15,653
R. . . . .	—72,569		
<b>D. (ii).—Deduct—Receipts, Recoveries, on Capital Accounts—</b>			
O. . . . .	—1,600	..	..
R. . . . .	1,600	..	..
<b>Total—Major Head "43.—Industries and Supplies"</b>			
<b>Cottage Industries—</b>			
O. . . . .	18,70,000	21,28,350	19,23,375
S. . . . .	2,25,200		
R. . . . .	33,150		

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs
<b>Major Head "72.—Capital Outlay on Industrial Development outside the Revenue Account"—Cottage Industries.</b>			
<b>E.—DEVELOPMENT SCHEMES—</b>			
E. (i).—Gross—	Rs.		
O. . . . .	3,00,000	} 2,66,850	2,40,803
R. . . . .	—33,150		
See paragraph 5 of the Review.			
E. (ii).—Deduct—Receipts—Recoveries on Capital Accounts . . . . .	..	—3,277	—3,277
Col. 4.—See paragraphs 2 and 3 of the Review.			
<hr/>			
<b>Total—Major Head "72— Capital Outlay on Industrial Development outside the Revenue Account"—Cottage Industries—</b>			
O. . . . .	3,00,000	} 2,66,850	2,37,526
R. . . . .	—33,150		
<hr/>			
<b>Surrender or withdrawal within grant—</b>			
R. Gross . . . . .	1,600	..	—1,600
R. Deductions . . . . .	—1,600	..	1,600
<hr/>			
<b>Total—Grant No. 27—</b>			
Gross . . . . .	23,96,800	21,64,178	—2,32,622
Deductions . . . . .	—1,600	—3,277	—1,677
Net . . . . .	23,95,200	21,60,901	—2,34,299

## REVIEW.

The original grant of Rs. 21,70,000 was augmented to Rs. 23,95,200 by a supplementary grant of Rs. 2,25,200, against which the expenditure was Rs. 21,60,901 resulting in a saving of Rs. 2,34,299.

2. No provision for the amount adjusted under sub-head E(ii) was made during the year inspite of timely intimation from audit. This indicates defective control.

3. The reasons for variation in Col. 4 under sub-heads A-3, A-7 and E(ii) could not be included as they were not communicated in time.

## REVIEW—concl'd.

4. Sub-head—“D—Development Schemes”—The details of the Schemes included under the sub-head and the expenditure incurred on each of them are shown in the following statement :—

Name of the Schemes.	Expenditure during 1954-55.	Expenditure to the end 1954-55.
	Rs.	Rs.
1. Promotion of hand made Paper Industry . . . . .	27,418	2,20,665
2. Promotion of Khadi Industry . . . . .	1,50,000	10,05,000
3. Scheme for Mat Industry . . . . .	9,819	37,238
4. Scheme for Bee keeping . . . . .	1,807	13,353
5. Jhut (Silk waste) spinning in Cooch Behar . . . . .	..	600
6. Intensive Food Production scheme—Promotion of Gur Industry (a).	1,26,609	5,42,084
<b>TOTAL</b> .	<b>3,15,653</b>	<b>18,20,040</b>

(a) Shown under Paragraph 2 in the previous year.

5. Sub-head “E.—Development Schemes” include Capital Expenditure on the following scheme :—

Name of the Scheme.	Expenditure during 1954-55.	Expenditure to the end of 1954-55.
	Rs.	Rs.
1. Scheme for Industrial Centres . . . . .	2,37,526	11,15,799

6. Deposit Account of Grants from Central Government for the Development of Handloom Industries :—These grants are received from the cess fund of the Central Government for the development of Handloom Industries in West Bengal and are credited to this deposit account. The expenditure incurred on the scheme is booked under group head ‘A’ of this grant and an equivalent amount is debited to the above deposit account by corresponding credit to the revenue head “XXXII.—Industries and Supplies”.

An account of the transaction during the year 1954-55 is given below :—

	Rs.
Opening Balance . . . . .	1,72,472
Receipts . . . . .	4,91,008
Charges . . . . .	6,66,923
Closing Balance . . . . .	—3,443

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "43.—Industries and Supplies".</b>			
<b>A.—CINCHONA PLANTATIONS—</b>			
	Rs.		
A.-1.—Pay of Officers . . . . .	1,01,500	1,01,951	+451
A.-2.—Pay of Establishment—			
O. . . . .	1,34,600		
R. . . . .	—14,451		
A.-3.—Allowances, honoraria, etc.—			
O. . . . .	1,22,000		
R. . . . .	—8,423		
A. 4.—Contingencies—			
O. . . . .	25,95,700		
R. . . . .	—6,000		
A.-5.—Grants-in-aid—			
O. . . . .	2,600		
R. . . . .	—38		
A.-6.—Losses—			
R. . . . .	10,280	10,449	+169
B.—WORKS . . . . .	40,000	38,616	—1,384
C.—CHARGES IN ENGLAND—			
O. . . . .	8,600		
R. . . . .	—1,560		
Surrenders or withdrawals within grant—			
R. . . . .	20,192		—20,192
<b>TOTAL—Grant No. 29 . . . . .</b>	<b>30,05,000</b>	<b>29,92,597</b>	<b>—12,403</b>

REVIEW.

The expenditure of Rs. 29,92,597 against the grant of Rs. 30,05,000 resulted in a saving of Rs. 12,403. The surrender of Rs. 20,192 converted the saving to an excess of Rs. 7,789.

*Store Account of the Mungpoo Factory for the year 1954-55.*

Particulars of Stores.	Opening Balance.		Receipts.		Utilisation, Issues, Shortage, Loss, etc. Sales, etc.		Excess.		Closing Balance.			
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.		
	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.		
1	2	3	4	5	6	7	8	9	10	11	12	13
Cinchona Bark (g)	454,551	5,07,645	2,024,132	22,77,149	1,793,852	20,15,987	..	..	..	..	694,831	7,99,407
Quinine Sulphate B.P. (b)	97,442	34,76,371	53,248	21,29,920	63,353	23,56,994	..	..	..	..	87,337	32,49,297
Quinine Sulphate Tabs. B.P. (d)	1,532	55,638	4,921	1,79,816	2,847	1,03,792	..	..	..	..	3,606	1,31,462
Other Quinine Salts (e)	8,450	3,57,941	13,945	6,13,560	14,605	6,33,582	..	..	..	..	7,790	3,37,939
Cinchona Febrifuge and other mixed alkaloids (f)	126,364	17,20,293	22,456	3,37,840	6,651	94,646	..	..	..	..	142,169	19,63,487
Other Cinchona Products (g)	85	2,279	..	3,39,822	..	8	..	..	..	..	77	2,064
Oils, Chemicals, etc.	..	2,05,740	..	..	..	3,23,339	..	..	..	..	267	2,20,851*

**Rates of Receipts.**

- (a) Cinchona Bark . . . . . @ Rs. 1-2-0 per lb.
- (b) Quinine Sulphate B.P. . . . . @ Rs. 40-0-0 "
- (c) Quinine Sulphate Tabs. (B.P. and Government Standard). . . . . @ Rs. 36-8-0 "
- (d) Quinine Alkaloids . . . . . @ Rs. 44-0-0 "

**Rates of Issues.**

- (a) Rs. 1-123497 per lb.
- (b) Rs. 37-20413 "
- (c) Rs. 36-45661 "

- (e) Other Quinine Salts and Quinine Salts contents of Tabs. @ Rs. 44 per lb.
- (f) Other mixed alkaloids @ Rs. 15-0-0 per lb.

- (g) Totaquina . . . . . (f) Rs. 13-75443 " For Cinchona Febrifuge and mixed alkaloids.
- (g) Other Cinchona Products . . . . . (g) Rs. 16-91669 " Totaquina.
- (g) Rs. 26-314 "

Stock of Bark and Crude Quinine Sulphate and Cinchona Febrifuge not verified. Other stores were verified by me.

MUNGPOO ;

M. K. THAPA,  
Accountant, Government Quinine  
Factory, Mungpoo.

D. K. CHAUDHURI,  
Quinologist to the Government of  
West Bengal.

*The 5th January, 1956.*

**CERTIFICATE AND REMARKS OF THE HEAD OF THE DEPARTMENT.**

It is certified that the figures in the Stores account represent substantially true account of the affairs and they agree with the figures recorded in the Register. The closing balances were not in excess of requirement.

MUNGPOO ;

*The 5th January, 1956.*

S. MUKHERJEE,  
Director, Cinchona, West Bengal.

\*Of this:—

Stores in Stock on 31st March, 1955 = Rs. 2,17,121  
Stores in transit on 31st March, 1955 = Rs. 3,730

## AUDIT CERTIFICATE.

Certified that the Store Accounts of the Mungpoo Quinine Factory for the year 1954-55 was test-audited under my supervision and subject to remarks in the audit comments it presents a correct state of affairs according to the best of my belief and explanations given and as shown in the books of the Factory.

CALCUTTA ;

*The 20th February, 1956.*

}

S. C. DAS GUPTA,

*Assistant Accounts Officer, West Bengal.*

## AUDIT COMMENTS.

1. The Closing Balances of various articles shown in the Stores Accounts were certified to be not in excess of requirements but there appears to be a large accumulation of stock of (1) Quinine sulphate B.P., (2) Quinine sulphate Tabs. B.P. and (3) Cinchona febrifuge—other mixed alkaloids the issues during the year being comparatively small.

2. Stocks of barks and crude quinine sulphate as also cinchona febrifuge were not subjected to physical verification during the year.





TOTAL	109,717	1,28,459	255,941	3,19,720	217,234	2,75,475	..	65	..	148,424	1,72,639
GRAND TOTAL	1,484,398	21,40,166	2,077,295	26,47,890	1,860,642	24,10,838	44	1,196	..	2,065,007	23,76,012

N.R.—1. Bark valued at Rs. 1-2-0 per lb.

2. Ipecac Radix valued at Rs. 25 per lb.

\* Remarks.—The money value of stock of Timber of Cinchona Plantation, Laspanchor is hereby adjusted and shown separately under Receipt Columns as was agreed to in discussion under U/O File No. 28-1/55. This has reference to para. 3 of the audit comments for 1953-54 on Store Accounts of Cinchona Plantations

#### CERTIFICATE AND REMARKS OF THE HEAD OF THE DEPARTMENT.

It is certified that the figures in the Store Account represent a substantially true account of affairs and that they agree with the figures rendered in the Departmental Register. The closing Balance was not in excess of requirements.

CALCUTTA ;

}

S. MUKHERJEE,

Director, Cinchona, West Bengal.

The 29th September, 1955.

## AUDIT CERTIFICATE.

Certified that the consolidated Store Account of Government Cinchona Plantation in West Bengal for the year 1954-55 was test-audited under my supervision and subject to remarks in the audit comments it presents a correct state of affairs according to the best of my belief and explanations given and as shown by the books.

CALCUTTA ;  
The 20th February, 1956. }

S. C. DAS GUPTA,  
*Assistant Accounts Officer, West Bengal.*

## AUDIT COMMENTS.

In respect of a large number of stores, quantitative records only were maintained in Stock ledgers. The result has been that money values of such articles were left out of the store account.

2. In the Stock ledgers, the issues of stock in many instances were not totalled up with the result that the total issues during the year under audit were not compiled from the stock ledgers, the figures of issue of miscellaneous stores being arrived at arithmetically by adding the figure of the opening balance of the various items of store to the figure of receipts during the year minus the figure shown in the closing balance.

AUDIT COMMENTS—*concl'd.*

3. The undernoted discrepancies appear between the closing balance as on the 31st March, 1954 and the corresponding opening balance as on the 1st April, 1954 due to value of some items of Stores having not been accounted for in the previous year's Stores account :—

Office.	Closing balance as on 31-3-54.	Opening balance as on 1-4-54.	Discrepancy.
	Rs.	Rs.	Rs.
	Implement and other stores.		
1. Manager's Office, Mungpoo . . .	1,123	4,326	3,203
	Implement and other stores.		
2. Manager's Office, Munsong . . .	7,600	9,434	1,834
3. Manager's Office, Latpancher . . .	By adjustment of previous stock (Timber Account).		Closing balance as on the 31st March, 1954 erroneously shown as 'nil' but shown as new receipt this year (1954-55) in stead of correcting the relative balance.

## Stores and Stocks Account of the Government

Particulars of Stores.	Opening Balance.		Receipts.		Utilisation on Issues & Sales, etc.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value
	1	2	3	4	5	6
	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.
1 Quinine Sulphate Powder B. P. '48.	..	..	..	..	1,640	61,500
	..	..	..	..	22,691	8,73,604
	..	..	..	..	3,760	1,50,400
	..	..	..	..	14,170	5,80,970
	..	..	..	..	240	10,200
	..	..	..	..	10	430
	..	..	..	..	624	27,456
	4,099	2,24,069	49,839	22,42,738	1,014	45,647
	..	..	2,800 (tube)	No value.	1,878 (tube)	Nil.
2. Quinine Sulphate Tablet (5 gr.) B.P. '32.	..	..	..	..	3,474	1,32,012
	..	..	..	..	60	2,400
	..	..	..	..	275	11,265
	4,367	1,87,770	2,701	1,16,165	242	10,417
	..	..	(10 tabs each)	..	(10 tabs each)	127
	..	..	1,260	551	312	46
	..	..	..	..	106	
	..	..	(5 tabs each)	..	(5 tabs each)	
	..	..	200	No value.	200	Nil.
4. Quinine Hydrochloride Powder B.P. '48.	..	..	..	..	1,000	45,000
	..	..	..	..	300	13,800
	..	..	..	..	236	11,564
	1,849	98,000	3,800	1,90,003	90	4,513
	..	@ Rs. 53	2,520 (tube)	No value.	1,681 (tube)	Nil.
5. Quinine Hydrochloride Tablet (5 gr.) B.P. '48.	..	..	..	..	..	..
	74	4,043	200 (15 tube)	10,401	15	741
	..	@ Rs. 55 p.p.	207 (tube)	No value.	200 (tube)	Nil.
6. Quinine Hydrochloride 497 (Tube) Tablet in phial of 25 tablet each.	..	621	..	..	12 (tube)	14
	..	..	..	..	60 (tube)	75
7. Quinine Bihydrochloride Powder B.P. '48.	..	..	..	..	1,250	58,750
	..	..	..	..	800	38,400
	..	..	..	..	60	2,970
	..	..	..	..	261	13,311
	1,985	1,09,209	3,160	1,64,320	830	43,160
	..	@ Rs. 55 p.p.	2,520 (tube)	No value.	1,868 (Tube)	Nil.
8. Quinine Bihydrochloride Tablet 5 grs. B. P. '48.	125	7,264	1,005 (tube)	5,500	43	2,393
	..	@ Rs. 58 p.p.	2,519 (tube)	No value.	1,671 (tube)	Nil.

## Quinine Sales Depot, Calcutta for the year 1954-55.

Depreciation Loss, Shortage and Written off.		Result of stock verifi- cation and revaluation, if any.		Closing Balance.		Remarks.
Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	
8	9	10	11	12	13	14
lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	
..	..	..	..	..	..	@Rs. 37 8 0 per lb.
..	..	..	..	..	..	@Rs. 38 8 0 ..
..	..	..	..	..	..	@Rs. 40 0 0 ..
..	..	..	..	..	..	@Rs. 41 0 0 ..
..	..	..	..	..	..	@Rs. 42 8 0 ..
..	..	..	..	..	..	@Rs. 43 0 0 ..
..	..	..	..	..	..	@Rs. 44 0 0 ..
..	..	..	..	10,689	4,80,985	@Rs. 45 0 0 ..
(Free issue under G.O. No. 2028-Cin., dt. 23-8-54.)				922 (tube)	No value.	
..	..	..	..	..	..	@Rs. 38 0 0 ..
..	..	..	..	..	..	@Rs. 40 0 0 ..
..	..	..	..	..	..	@Rs. 41 0 0 ..
..	..	..	..	3,017	1,29,742	@Rs. 43 0 0 ..
				(10 tabs. each)		@As. 6 per tube of 10 tabs. each.
				842	368	@As. 7 ..
(Free issue under G.O. No. 2028-Cin., dt. 23-8-54.)						
..	..	..	..	..	..	@Rs. 45 0 0 per lb.
..	..	..	..	..	..	@Rs. 46 0 0 ..
..	..	..	..	..	..	@Rs. 49 0 0 ..
..	..	..	..	4,023	2,01,144	@Rs. 50 0 0 ..
(Free issue under G.O. No. 2028-Cin., dt. 23-8-54.)				839 (tube)	No value.	
				259 (15 tube)	13,482	@Rs. 52 0 0 ..
(Free issue under G.O. No. 2028-Cin., dt. 23-8-54.)						
..	..	..	..	..	..	@Rs. 1 2 0 p.p.
..	..	..	..	425 (tube)	531	@Rs. 1 4 0 ..
..	..	..	..	..	..	@Rs. 47 0 0 per lb.
..	..	..	..	..	..	@Rs. 48 0 0 ..
..	..	..	..	..	..	@Rs. 49 8 0 ..
..	..	..	..	..	..	@Rs. 51 0 0 ..
..	..	..	..	..	..	@Rs. 52 0 0 ..
(Free issue under G.O. No. 2028-Cin., dt. 23-8-54.)				1,944 652 (tube)	1,01,121 No value.	
(Free issue under G.O. No. 2028-Cin., dt. 23-8-54.)				1,825 (tube) 848 (tube)	9,996 No value.	@Rs. 55 0 0 ..

## Stores and Stock Account of the Government Quinine

Particulars of Stores.	Opening Balance.		Receipts.		Utilisation Issues & Sales, etc.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
	1	2	3	4	5	6
	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.
9. Quinine Bisulphate Powder B.P. '48.	..	..	..	..	750	27,750
	..	..	..	..	60	2,400
	..	..	..	..	66	2,772
	487	20,941	1,350	58,050	21	903
10. Quinine Bisulphate Tablet 5 gr. B.P. '48.	..	..	..	..	300	2,000
	..	..	..	..	64	2,624
	..	..	..	..	40	1,720
	144	6,469	800	36,000	16	709
11. Euquinine . . . . .	..	..	5	380	..	..
12. Quinine Treatments (5 gr.) B.P. '32.	6,834 box. 15 tube.	28,507	216 box. 0 tube.	5,472	4,507 box. 14 tubes.	20,285
13. Quinine Treatments (5 gr.) G.S.	0 box. 0 tube. 0 tab.	..	75 box. 7 tube. 1,819 tab.	286	75 box. 7 tube. 1,819 tab.	286
14. Quinine Hydrobromide Powder B.P.C. '49.	..	..	2	75	2	75
15. Quinine Hydrobromide Tablet B.P. C. '49.	..	..	6	312	3	156
16. Quinine Bihydrobromide Powder B.P.C. '34.	..	..	1	55	1	55
17. Quinine Bihydrobromide Tablet (5 gr.) B. P. C. '35.	..	..	5	200	..	..
18. Quinine Salicylate B.P.C. '49.	..	..	12	587	2	102
19. Quinine (MASS) . . . . .	..	..	351	2,103	247	1,479
20. Chinchona Febrifuge Powder I.P.L. 1946.	..	..	..	..	810	9,315
	..	..	..	..	2,621	32,756
	..	..	..	..	112	2,128
	3,097	61,930	3,701	74,020	344	6,885
21. Chinchona Febrifuge Tablet I.P.L. 1946.	..	..	..	..	60	1,200
	..	..	..	..	12	252
	1,353	31,119	..	..	32	736

## Sales Depot, Calcutta for the year 1954-55—contd.

Depreciation Loss, Shortage and Written off.		Result of stock verifi- cation and revaluation, if any.		Closing Balance.		Remarks.
Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	
8	9	10	11	12	13	14
lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	
..	..	..	..	..	..	@Rs. 37 0 0 Per lb
..	..	..	..	..	..	@Rs. 40 0 0 ,,
..	..	..	..	..	..	@Rs. 42 0 0 ,,
..	..	..	..	940	40,420	@Rs. 43 0 0 ,,
..	..	..	..	..	..	@Rs. 40 0 0 ,,
..	..	..	..	..	..	@Rs. 41 0 0 ,,
..	..	..	..	..	..	@Rs. 43 0 0 ,,
..	..	..	..	524	23,580	@Rs. 45 0 0 ,,
..	..	..	..	5	380	@Rs. 4 12 0 Ounce,,
2 Tubes Re 1 (under D. C's. order No. 12-2-9/5629(c), dt. 24-11-54).				3,042 box. 15 tube.	13,093	@As. 4 6 per tube.
..	..	..	..	..	..	@As. 3 8 ,,
..	..	..	..	..	..	@Rs. 50 0 0 ,,
..	..	..	..	3	156	@Rs. 52 0 0 ,,
..	..	..	..	..	..	@Rs. 55 0 0 ,,
..	..	..	..	5	290	@Rs. 58 0 0 ,,
..	..	..	..	10	485	@Rs. 51 0 0 ,,
..	..	..	..	104	624	@Rs. 6 0 0 ,,
..	..	..	..	..	..	@Rs. 11 8 0 ,,
..	..	..	..	..	..	@Rs. 12 8 0 ,,
..	..	..	..	..	..	@Rs. 19 0 0 ,,
..	..	..	..	2,911	58,215	@Rs. 20 0 0 ,,
..	..	..	..	..	..	@Rs. 20 0 0 ,,
..	..	..	..	..	..	@Rs. 21 0 0 ,,
..	..	..	..	1,249	28,727	@Rs. 23 0 0 ,,

## Stores and Stock Account of the Government Quinine

Particulars of Stores.	Opening Balance.		Receipts.		Utilisation Issues & Sales, etc.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
	1	2	3	4	5	6
	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.
22. Totaquina Powder B.P. '48	..	..	..	..	300	4,357
	..	..	..	..	0	126
	2,140	47,086	1,000	22,000	32	704
	..	..	2,520 tab.	No value.	1,888 tab.	Nil.
23. Totaquina Tablets (5 gr.) B.P. '48.	1,201	30,038	(Below one pound).	6	100	1,700
	..	..	..	..	13	299
	..	..	..	..	6	156
24. Quinine Sulphate Powder B.P. '48.	..	..	..	..	13	572
	21	968	8	360	11	495
25. Chinchonidine Sulphate Powder B.P.C. '34.	..	..	(Below one pound).	13	(Below one pound).	13
26. Quinine Tannate Powder B.P.C. '49.	..	..	1	11	1	11
27. Quinine Tannate Tablets (5 gr.) B.P.C. '49.	..	..	1	22	1	22
28. Chinchona Bark	567	578	2,001	2,041	2,050	2,091
	(17 lb. 8 oz. @ Rs. 1 per lb. and 550 lb. @ Rs. 51 per bag of 50 lbs.)	..	..	..	1	Nil.
29. Ipecac Root	..	..	..	..	3,955	1,30,515
	900	29,700	3,415	1,19,525	108	3,780
		@ Rs. 33 per lb.				

N.B.—The quantity below 8 oz. has been omitted and  
The stock was verified by the Manager,

CALCUTTA ;

The 22nd July, 1955. }

Certified that the figures in the Store Account represent a substantially mental registers. The closing balance

MUNGPOO ;

The 22nd July, 1955. }

Prepared by

SURODH CHANDRA MONGAL, Clerk.



## Sales Depot, Calcutta, for the year 1954-55—concl'd.

Depreciation Loss, Shortage and Written off.		Result of stock verifi- cation and revaluation, if any.		Closing Balance.		Remarks
Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	
8	9	10	11	12	13	14
lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	
..	..	..	..	..	..	@Rs. 14 8 0 per lb.
..	..	..	..	..	..	@Rs. 21 0 0 ..
				2,802	61,639	@Rs. 22 0 0 ..
				637	No value.	..
				..	..	@Rs. 17 0 0 ..
				..	..	@Rs. 23 0 0 ..
				1,082	27,063	@Rs. 25 0 0 ..
				..	..	@Rs. 44 0 0 ..
				5	248	@Rs. 45 0 0 ..
				..	..	@Rs. 50 0 0 ..
				..	..	@Rs. 21 0 0 ..
				..	..	@Rs. 22 0 0 ..
				517	528	@Rs. 51 per bag of 50 lbs.
				..	..	@Rs. 33 0 0 ..
				252	8,820	@Rs. 35 0 0 ..

that of 8 oz. and above has been rounded upto 1 lb.

Government Quinine Sales Depot, Calcutta.

P. R. DUTTA,

Manager,

Government Quinine Sales Depot.

head of the Department.

true account of affairs and they agree with the figures recorded in the depart-  
was not in excess of requirement.

S. MUKHERJEE,

Director, Cinchona, West Bengal.

## AUDIT CERTIFICATE.

The store accounts of the Government Quinine Sales Depot, Calcutta for the year 1954-55 were test audited under my supervision and I certify that subject to the remarks in the audit comments the accounts are correct according to the best of my information and in consideration of the explanations given to me.

S. C. DAS GUPTA,

*Assistant Accounts Officer,  
West Bengal.*

CALCUTTA ;  
The 20th February 1956. }

## AUDIT COMMENTS.

1. The table below shows at a glance the total value of Cinchona and other products sold during the three years, 1952-53, 1953-54 and 1954-55.

Year.	Particulars.	Value.	Total.
1	2	3	4
		Rs.	Rs.
1952-53	{ (1) Cinchona Products . . . . .	10,16,937	10,27,115
	{ (2) Other items . . . . .	10,178	
1953-54	{ (1) Cinchona Products . . . . .	9,11,933	9,71,364
	{ (2) Other items . . . . .	61,431	
1954-55	{ (1) Cinchona Products . . . . .	22,25,468	23,59,754
	{ (2) Other items . . . . .	1,34,286	

The improvement in the sale during the year 1954-55, appears to have been due mainly to the sale of quinine sulphate powder B.P. 48 of total quantity of 24,331 lb. at a price of Rs. 9,35,104 which was below the cost of production working out to Rs. 9,73,240. There was thus a resultant loss of Rs. 38,136.

2. The quantities of the various articles have been rounded to the nearest lb. in the 'quantity' column of the Store Account ; whereas the corresponding value has been exhibited on the basis of the actual stock, there being thus a discrepancy between the value as shown in the Store Account and that is arrived at by multiplying the rate against the rounded quantity as shown in the Store Account.

*Statement showing stocks of Quinine Treatment 5 grs. lying at different Post Offices in West Bengal during the year 1954-55.*

Opening Balance.	Quinine Treatment 5 Grs. G. S.	Quinine Treatment 5 Grs. B.P
Advance to Post Offices on 1st April, 1954 . . . . .	8,074 boxes	4,323 boxes.
Supply as now Advance in 1954-55 . . . . .	..	1,992 „
	8,074	6,320
	tube tab.	
Advance returned in 1954-55 . . . . .	1,637 4 5	16 „
Balance of Quinine Advances on 31st March, 1955 . . . . .	6,436 11 4	6,304 „

CALCUTTA ;  
The 15th July, 1955.

}

P. R. DUTTA,  
Manager, Government Quinine Sales Depot.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "47.—Miscellaneous Departments—Fire Services"—</b>			
<b>A.—FIRE SERVICES—</b>			
<b>A. 1.—Pay of Officers—</b>			
O . . . . .	Rs. 58,000		
R . . . . .	—2,160		
A. 2.—Pay of Establishment—			
O . . . . .	13,16,000		
S . . . . .	8,000		
R . . . . .	1,000		
A. 3.—Allowances, honoraria, etc.—			
O . . . . .	6,70,000		
S . . . . .	82,000		
R . . . . .	600		
A. 4.—Contingencies—			
O . . . . .	13,78,000		
S . . . . .	72,000		
<b>B.—WORKS—</b>			
O . . . . .	40,000		
S . . . . .	1,17,000		
R . . . . .	—36,540		
Col. 4.—Increased expenditure without sanction.			
<b>C.—CHARGES IN ENGLAND—</b>			
<b>High Commissioner for India—</b>			
R . . . . .	580	560	(a) —560
<b>Surrenders or withdrawals within grant—</b>			
R . . . . .	36,540	36,540	—36,540
<b>TOTAL . . . . .</b>	<b>37,41,000</b>	<b>37,88,228</b>	<b>+47,228</b>

(a) There was an expenditure of Rs. 496 but this has been shown by the High Commissioner under Grant No. 32 against Sub-head O at page 215 instead of under this Sub-head.

#### REVIEW.

The original grant of Rs. 34,62,000 was augmented to Rs. 37,41,000 by a supplementary grant of Rs. 2,79,000 against which the expenditure was Rs. 37,88,228. This resulted in an excess of Rs. 47,228 over the grant. The surrender of Rs. 36,540 increased the excess to Rs. 83,768 which shows defective control of expenditure *vis-a-vis* grant at both stages.

**Grant No. 32.—Miscellaneous Departments—Excluding Fire Services. 213**

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "47.—Miscellaneous Departments—Excluding Fire Services".</b>			
<b>A.—LABOUR—</b>	Rs.		
A.-1.—Pay of Officers—			
O. . . . .	1,13,000	} 1,10,700	1,10,701
R. . . . .	-2,300		
A.-2.—Pay of Establishment—			
O. . . . .	79,300	} 65,380	65,389
R. . . . .	-13,920		
A.-3.—Allowances, honoraria, etc.—			
O. . . . .	1,09,900	} 1,04,880	1,04,243
R. . . . .	-5,020		
A.-4.—Contingencies—			
O. . . . .	62,500	} 49,080	48,030
R. . . . .	-13,420		
A.-5.—Grants-in-aid, Contributions, etc.—			
O. . . . .	1,75,000	} 1,54,400	1,46,806
R. . . . .	-20,600		
A.-6.—Expenses met out of Grants from the Workmen's Benefit Fund of the Government of India Labour Welfare			
			5,404
			+5,404
	Col. 4.—See paragraph 3 of the Review.		
<b>B.—INSPECTOR OF FACTORIES—</b>			
O. . . . .	2,71,400	} 2,45,170	2,42,031
R. . . . .	-26,230		
<b>C.—INSPECTOR OF STEAM BOILERS—</b>			
O. . . . .	2,17,100	} 2,21,940	2,21,014
R. . . . .	4,840		
<b>D.—STATE STATISTICS—</b>			
O. . . . .	30,400	} 37,470	36,776
R. . . . .	-1,930		
<b>E.—PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS</b>		6,200	6,200
<b>F.—EXAMINATIONS—</b>			
O. . . . .	100	} ..	..
R. . . . .	-100		
<b>G.—ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932—</b>			
O. . . . .	9,800	} 11,536	11,553
R. . . . .	1,736		

**Grant No. 32.—Miscellaneous Departments—Excluding Fire Services—contd.**

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "47.—Miscellaneous Departments—Excluding Fire Services"—contd.</b>			
H.—ADMINISTRATION OF THE BENGAL MONEY LENDERS ACT, 1940 . . . . .	14,800	14,121	—679
<b>J.—MISCELLANEOUS—</b>			
<b>J. 1.—Pay of Officers—</b>			
O. . . . .	Rs. 4,47,960		
R. . . . .	—40,632		
J. 2.—Pay of Establishment—	4,07,328	3,91,238	—16,090
O. . . . .			
R. . . . .			
J. 3.—Allowances, honoraria, etc.—	8,72,073	8,53,024	—19,049
O. . . . .			
R. . . . .			
J. 4.—Contingencies—	7,52,099	7,23,824	—28,275
O. . . . .			
R. . . . .			
J. 5.—Works—	8,08,464	7,91,212	—17,252
O. . . . .			
R. . . . .			
J. 6.—Contribution to the National Library	16,000	16,000	..
J. 7.—Employment Exchange—			
O. . . . .			
R. . . . .			
J. 8.—Administration of the Societies Registration Act—	1,80,400	1,91,231	+10,831
O. . . . .			
R. . . . .			
J. 9.—Preservation of census slips—	880	876	—4
O. . . . .			
R. . . . .			
J. 10.—Deducts (i) Recoveries for works done in connection with Community Development Projects—	1,061	1,061	..
(ii) Recoveries from the Employees' State Insurance Corporation—			
O. . . . .			
R. . . . .			
Col. 4.—The amount was not surrendered or reappropriated due to misapprehension.	—11,50,000	—10,84,824	+64,176
K.—CONTROLLER OF RENTS—			
O. . . . .			
R. . . . .	2,88,295	2,87,424	—871

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "47.—Miscellaneous Departments—Excluding Fire Services"—concl'd.</b>			
<b>L.—WELFARE OF SCHEDULED TRIBES AND CASTES AND OTHER BACKWARD CLASSES—</b>			
<b>L. 1.—Pay of Officers—</b>			
O. . . . .	Rs. 13,000	} 37,614	29,784
R. . . . .	24,614		
Col. 4.—See paragraph 3 of the Review.			
<b>L. 2.—Pay of Establishment—</b>			
O. . . . .	11,000	} 27,236	27,235
R. . . . .	16,236		
<b>L. 3.—Allowances, honoraria, etc.—</b>			
O. . . . .	9,500	} 36,609	36,609
R. . . . .	27,169		
<b>L. 4.—Contingencies—</b>			
O. . . . .	500	} 16,499	9,755
R. . . . .	15,999		
Col. 4.—See paragraph 3 of the Review.			
<b>L. 5.—Welfare of Scheduled Tribes—</b>			
O. . . . .	26,73,000	} 18,01,374	15,55,725
R. . . . .	—8,71,628		
Col. 4.—See paragraph 3 of the Review.			
<b>L. 6.—Removal of Untouchability—</b>			
R. . . . .	3,15,290	3,15,290	2,44,937
Col. 4.—See paragraph 3 of the Review.			
<b>L. 7.—Welfare of ex-criminal Tribes—</b>			
R. . . . .	18,430	18,430	18,430
<b>M.—WORKS—</b>			
R. . . . .	1,040	1,040	8,677
Col. 4.—See paragraph 3 of the Review.			
<b>N.—SUSPENSE—</b>			
O. . . . .	1,30,000	} —3,19,275	1,17,187
R. . . . .	—4,49,275		
Col. 4.—See paragraph 3 of the Review.			
<b>O.—CHARGES IN ENGLAND—</b>			
High Commissioner for India . . . . .	..	(a)496	+ 496
<b>Surrenders or withdrawals within grant—</b>			
R. Gross . . . . .	27,26,767	..	—27,26,767
R. Deductions . . . . .	11,20,800	..	+11,20,800
<b>TOTALS—</b>			
Gross . . . . .	90,20,800	63,17,681	—27,03,119
Deductions . . . . .	—22,82,800	—10,84,824	+11,97,976
Net . . . . .	67,38,000	52,32,857	—15,05,143

(a) Same remarks as in footnote (a) at page 212.

## REVIEW.

There was a saving of Rs. 15,05,143 in the total grant. The surrender of Rs. 16,05,967 converted the saving into an excess of Rs. 1,00,824.

2. *Losses, writes off, etc.*—Corrugated Iron Sheets worth Rs. 1,125 were stolen from the Go-down of an office in July, 1954. It was reported that the theft was due to the negligence of the Chowkidar, who had since been dismissed from Government service. The loss was written off in November, 1955.

3. The reasons for variations in Col. 4 under the sub-heads A-6, J-5, L-1, L-4, L-5, L-6, M, and N could not be included as they were not communicated in time.

4. The transactions under each unit of suspense under the sub-head 'N—Suspense' are exhibited below :—

Detailed Units	Actuals
Purchase . . . . .	Rs. —4,20,090
Miscellaneous Public Works Advances . . . . .	11,88,532
Stock . . . . .	—6,51,255
Total . . . . .	1,17,187

The *minus* balance against 'stock' is due to larger issue of stock than received 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.
<b>Major Head "50.—Civil Works"—</b>			
<b>A.—ORIGINAL WORKS—BUILDINGS—</b>			
<b>A. 1.—Land Revenue—</b>			
O. . . . .	Rs. 1,65,300		
R. . . . .	—1,55,107		
	} 10,193	11,828	+1,635
			See items 1, 52 and 84 of Annexure A.
<b>A. 2.—State Excise Duties—</b>			
O. . . . .	10,000		
R. . . . .	—1,588		
	} 8,412	7,520	—892
			See item 84 of Annexure A.
<b>A. 3.—Registration—</b>			
O. . . . .	74,924		
R. . . . .	—38,607		
	} 36,317	34,869	—1,448
			See items 51 and 84 of Annexure A.
<b>A. 4.—Other Taxes and Duties—</b>			
O. . . . .	8,00,000		
R. . . . .	—7,25,058		
	} 74,942	75,084	+142
			See item 2 of Annexure A.
<b>A. 5.—General Administration—</b>			
<i>Charged—</i>			
O. . . . .	60,000		
R. . . . .	32,956		
S. . . . .	11,000		
	} 1,03,956	1,01,203	—2,753
			See items 51, 53 and 84 of Annexure A.
<i>Voted—</i>			
O. . . . .	45,55,332		
R. . . . .	—24,49,896		
	} 21,05,436	22,14,823	+1,09,387
			See items 3-5, 7, 51, 56, 57, 58, 83 and 84 of Annexure A.
<b>A. 6.—Administration of Justice—</b>			
O. . . . .	10,68,488		
R. . . . .	—8,67,923		
	} 2,00,565	2,00,492	—73
			See items 9, 10, 51 and 84 of Annexure A.
<b>A. 7.—Jails and Convict Settlements—</b>			
O. . . . .	14,15,643		
R. . . . .	—9,76,606		
	} 4,39,037	4,13,976	—25,061
			See items 11, 12, 13, 14, 51, 59, 83 and 84 of Annexure A.
<b>A. 8.—Police—</b>			
O. . . . .	47,85,524		
R. . . . .	—33,29,191		
	} 14,56,333	12,65,512	—1,90,821
			Col. 4.—See paragraph 7 of the review. See items 15-25, 51, 60-70, 83 and 84 of Annexure A.
<b>A. 9.—Education—</b>			
O. . . . .	6,48,266		
R. . . . .	—3,78,327		
	} 2,69,939	2,49,313	—20,626
			See items 26-28, 51, 71-73, 83 and 84 of Annexure A.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "50.—Civil Works"—contd.</b>			
<b>A.—ORIGINAL WORKS—BUILDINGS—contd.</b>			
Rs.			
A. 10.—Medical—			
O. . . . .	64,53,905	} 31,12,052	30,45,031
R. . . . .	—33,41,853		
	See items 29-44, 51, 74-75, 83 and 84 of Annexure A.		
A. 11.—Public Health—			
O. . . . .	7,19,900	} 48,025	36,801
R. . . . .	—6,71,875		
	Col. 4.—See paragraph 7 of the Review. See items 45, 46, 51 and 84 of Annexure A.		
A. 12.—Agriculture—			
O. . . . .	1,70,700	} 91,682	75,692
R. . . . .	—79,018		
	Col. 4.—See paragraph 7 of the Review. See items 51, 76, 83 and 84 of Annexure A.		
A. 13.—Veterinary—			
O. . . . .	4,33,079	} 74,449	76,146
R. . . . .	—3,58,630		
	See items 47, 51, 77 and 84 of Annexure A.		
A. 14.—Co-operation—			
O. . . . .	3,05,000	} ..	..
R. . . . .	—3,05,000		
A. 15.—Industries—			
O. . . . .	35,000	} 35,636	28,736
R. . . . .	636		
	Col. 4.—See paragraph 7 of the Review. See items 51, 83 and 84 of Annexure A.		
A. 16.—Civil Works—			
O. . . . .	1,61,883	} 5,98,998	6,29,006
R. . . . .	4,37,115		
	See items 49, 51, 78-80, 83 and 84 of Annexure A.		
A. 17.—Stationery and Printing—			
O. . . . .	28,000	} 69,455	62,861
R. . . . .	41,365		
	See items 51, 83 and 84 of Annexure A.		
A. 18.—Miscellaneous Departments—			
O. . . . .	2,16,300	} 2,87,961	2,80,903
R. . . . .	71,681		
	See items 51, 81-82, 83 and 84 of Annexure A.		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "50.—Civil Works"—contd.</b>			
<b>B.—ORIGINAL WORKS—COMMUNICATIONS—</b>			
<i>Charged—</i>			
R. . . . .	Rs. 2,268	2,268	.. —2,268
Voted—			
O. . . . .	74,60,565	1,07,40,318	88,10,659 —19,29,659
R. . . . .	32,79,753		
Col. 4.—See paragraph 7 of the Review. See items 85-120 of Annexure A.			
<b>C.—ORIGINAL WORKS—MISCELLANEOUS—</b>			
O. . . . .	3,25,000	53,496	49,799 —3,697
R. . . . .	—2,71,504		
<b>D.—REPAIRS—</b>			
<i>Gross—</i>			
<i>Charged—</i>			
O. . . . .	7,50,000	6,86,500	6,87,288 +788
R. . . . .	—63,500		
Voted—			
O. . . . .	2,13,51,000	1,65,70,917	1,65,10,407 —60,510
R. . . . .	—47,80,083		
<i>Deduct—Recoveries—</i>			
O. . . . .	—43,48,000	..	..
R. . . . .	43,48,000		
<b>E.—ESTABLISHMENT—</b>			
<i>Gross—</i>			
<i>Charged—</i>			
O. . . . .	78,000	86,992	86,528 —464
R. . . . .	8,992		
Voted—			
O. . . . .	30,10,000	32,36,198	31,36,350 —99,848
R. . . . .	2,26,198		
<i>Deduct—Recoveries—</i>			
O. . . . .	—5,00,000	—4,02,767	—3,75,403 +27,364
R. . . . .	97,233		
<b>F.—TOOLS AND PLANT—</b>			
<i>Gross—</i>			
<i>Charged—</i>			
Voted—		5,000	4,965 —35
O. . . . .	9,78,000	7,76,671	6,38,604 —1,38,067
R. . . . .	—2,01,329		
<i>Deduct—Recoveries</i>			
	—1,00,000	—85,013	+14,897
Col. 4.—See paragraph 7 of the Review. Col. 4.—See paragraph 7 of the Review.			

## Grant No. 33.—Civil Works—contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "50.—Civil Works"—contd.</b>			
<b>G.—GRANTS-IN-AID—</b>			
<i>Charged</i> . . . . .	4,00,000	4,00,000	..
Voted—			
O. . . . .	Rs. 15,11,204		
R. . . . .	—5,46,575		
	9,64,629	8,98,196	—66,433
<b>H.—SUSPENSE—</b>			
<i>Charged</i> . . . . .	500	—4,593	—5,093
	Col. 4.—See paragraph 7 of the Review.		
Voted—			
O. . . . .	—1,00,000		
R. . . . .	3,54,798		
	2,54,798	—2,61,914	—5,16,712
	Col. 4.—See paragraph 7 of the Review.		
<b>J.—DEVELOPMENT SCHEMES—</b>			
<b>J. 2.—Education—</b>			
O. . . . .	31,87,000		
R. . . . .	—10,19,659		
	21,67,341	21,53,015	—14,326
<b>J. 3.—Medical—</b>			
O. . . . .	50,15,000		
R. . . . .	—19,77,196		
	30,37,804	28,89,690	—1,48,114
<b>J. 4.—Public Health—</b>			
O. . . . .	4,00,000		
R. . . . .	—1,22,461		
	2,77,539	2,39,248	—38,291
	Col. 4.—See paragraph 7 of the Review.		
<b>J. 5.—Agriculture—</b>			
O. . . . .	1,75,000		
R. . . . .	—1,12,757		
	62,243	42,253	—19,990
	Col. 4.—See paragraph 7 of the Review.		
<b>J. 6.—Veterinary—</b>			
R. . . . .	2,92,596	2,92,596	—3,010
<b>J. 7.—Industries—</b>			
O. . . . .	1,28,000		
R. . . . .	—73,073		
	54,927	49,544	—5,383
<b>J. 8.—Cooch Behar Development—</b>			
O. . . . .	4,11,000		
R. . . . .	20,000		
	4,31,000	3,15,406	—1,15,594
	Col. 4.—See paragraph 7 of the Review.		
<b>J. 9.—Deduct—Amount transferred from General Reserve Fund, Cooch Behar—</b>			
O. . . . .	—4,11,000		
R. . . . .	—20,000		
	—4,31,000	—3,15,406	+1,15,594
	Col. 4.—See paragraph 7 of the Review.		
<b>For rounding—</b>			
<i>Charged</i> . . . . .	500	..	—500
Voted . . . . .	—103	..	+103

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Surrenders or withdrawals within grant or appro- priation			
	Rs.		
Charged—			
R. . . . .	19,284	19,284	.. —19,284
Voted—			
R. Gross . . . . .	1,80,59,194	1,80,59,194	.. —1,80,59,194
R. Deductions . . . . .	—44,25,233	—44,25,233	.. +44,25,233
Totals—			
Charged . . . . .	13,05,000	12,75,391	—29,609
Voted—			
Gross . . . . .	6,58,99,000	4,44,69,436	—2,14,29,564
Deductions . . . . .	—53,59,000	—7,75,912	+45,83,088
Net . . . . .	6,05,40,000	4,36,93,524	—1,68,46,476

## REVIEW.

Out of the saving of Rs. 29,609 in the charged appropriation a sum of Rs. 19,284 was surrendered reducing the saving to Rs. 10,325. In the voted section the saving of Rs. 1,68,46,476 in the grant was reduced to Rs. 32,12,514 by a surrender of Rs. 1,36,33,961. The bulk of the saving was mainly contributed by the sub-heads A-5, A-8 and A-10.

2. The gross Establishment charges of the Works and Buildings Department during the year 1954-55 amounted to Rs. 32.23 lakhs against the total works outlay of Rs. 408.36 lakhs, *i.e.* 7.89 per cent. A sum of Rs. 3.75 lakhs was recovered during the year on account of Establishment charges for work done on behalf of private bodies and other Departments and Governments. The net Establishment charges stood at Rs. 28.48 lakhs, which were 6.97 per cent. of the total works outlay.

3. The expenditure incurred under sub-heads J.2-J.8 related to the following Development Schemes :—

Serial No.	Sub-head.	Name of Scheme.	Expenditure during 1954-55(a).	Expenditure to end of 1954-55(a).
1	2	3	4	5
			Rs.	Rs.
1	J. 2.—	Immediate and final plan of Sibpur Engineering College	17,99,165	1,03,47,707
2	„	Basic Training Schools . . . . .	2,01,000	7,42,354
3	„	Primary Training College . . . . .	87,205	6,58,323
4	„	Technical High Schools . . . . .	43,567	2,28,963
5	„	Expansion of Girls' Secondary Education . . . . .	19,118	1,31,247

## REVIEW—contd.

Serial No.	Sub-head.	Name of Scheme.	Expenditure during 1954-55(a)	Expenditure to end of 1954-55(a)
1	2	3	4	5
			Rs.	Rs.
6.	J. 2.	Engineering Schools for Diploma Courses .	..	2,20,487
7.	..	Expansion of Presidency College . . .	..	3,33,493
8.	..	Re-organisation of the Government Commercial Institute.	..	5,45,325
9.	..	Expansion of training facilities for graduate men and women teachers.	656	20,254
10.	..	Re-organisation of the Goenka College of Commerce and Business Administration.	2,244	1,72,972
11.	J. 3.	Maintenance of Auxiliary Government Hospitals.	1,28,557	15,40,930
12.	..	Increase in the number of rural dispensaries and establishment of Public Health Units.	4,95,228	11,72,308
13.	..	Rehabilitation and improvement of existing hospitals.	6,13,786	30,17,993
14.	..	Control and prevention of venereal diseases	..	38,982
15.	..	Establishment of T. B. Sanatorium and establishment of a T.B. Hospital at Kanchrapara.	3,52,321	32,41,944
16.	..	Establishment of Rural Nursing Service and improvement of nursing system.	1,60,343	3,72,072
17.	..	Conversion of N. R. Sarkar Medical School (Campbell Medical School) into a College and provision of 100 additional beds.	1,13,213	20,23,811
18.	..	Dental Medical College . . . . .	19,953	2,31,160
19.	..	Provision of an Infectious Diseases Hospital in Calcutta.	10,06,289	30,97,762
20.	J. 4.	Anti-Leprosy Scheme . . . . .	2,39,248	9,08,208
21.	J. 5.	Establishment of a Central Livestock Research-cum-Breeding Station at Haringhata.	—2,552	10,00,635
22.	..	Improvement of Agricultural School at Chinsura.	42,808	90,159
23.	..	Additional seed Multiplication Farm .	1,997	1,997
24.	J. 6.	Re-organisation of Bengal Veterinary College.	2,89,586	2,89,586
25.	J. 7.	Darjeeling Industrial School and Workshop	47,426	1,65,774

## REVIEW—contd.

Serial No.	Sub-head.	Name of Scheme.	Expenditure during 1954-55(a)	Expenditure to end of 1954-55(a)
1	2	3	4	5
			Rs.	Rs.
26.	J. 7.	Re-organisation of the Bengal Ceramic Institute.	5,853	1,36,555
27.	"	Re-construction of the Silk Technological Institute, Berhampore.	..	5,576
28.	"	Re-organisation of the Department of Sericulture.	..	140
29.	"	Expansion of Mulberry Cultivation in Darjeeling Hills.	..	22,131
30.	"	Re-organisation of Bengal Textile Institute, Serampore.	—3,740	6,260
31.	J. 8.	Landing ground at Cooch-Bihar . . .	..	2,47,977
32.	"	Cooch Behar Industrial School and Workshop.	78,290	1,06,283
33.	"	Indira Devi Balika Vidyalaya . . .	9,963	9,963
34.	"	Basic Training School . . .	24,701	24,701
35.	"	Peace time Fire Service . . .	..	10,668
36.	"	West Bengal National Volunteers Force Training Centre.	..	4
38.	"	Haldibori-Dewanganj-Teesta Ferry Meckliganj Road.	11,337	3,66,527
39.	"	Meckliganj-Changrabandha Road . . .	99	3,61,747
40.	"	Rajarhat-Mathabhanga Road . . .	1,26,889	11,86,297
41.	"	Boxirhat-Jorai Road . . .	—318	5,01,900
42.	"	Dinhata-Gosainmari-Sitalkuchi Road .	36,296	8,45,021
43.	"	Gosainmari-Sitai Road . . .	1,331	1,13,003
44.	"	Meckliganj-Uponchowki-Kulchibari Road .	26,818	72,643
TOTAL .			59,78,742	3,46,09,842

(a) represents expenditure on works portions only debitable to 50.—Civil Works.

4. A large quantity of slack coal was acquired and collected in 1949 for burning bricks required for certain works. The commencement of these works had, however, to be deferred for over a year, during which period the coal lay exposed with consequent loss in its calorific value. The supply position of

## REVIEW—contd.

coal also eased considerably during this period, resulting in a general fall in its market price. Accordingly, when tenders for the burning of bricks were invited in 1950, the tenderers were unwilling to accept the old coal unless they were compensated for its inferior quality and high issue rate by an appreciably higher rate for the manufactured bricks. As it was considered un-economical under these circumstances to use this coal for the purpose for which it had been originally acquired and as it could not be utilised with advantage elsewhere, it was eventually sold off in February 1952 at the best price available. The resultant loss to Government amounted to about Rs. 24,300.

5. Losses, writes off, etc.—(i) Out of 200 tons of road tar despatched by Rail, 10 tons 1 qr., valued at Rs. 2,287 were found short at the destination. It was stated that claims for the loss were duly preferred by the Department in October, 1949 against the E. B. Rly (Pakistan) but no response had been received from the Railway authorities in spite of repeated reminders. As there was no prospect of recovery, the amount was written off by Government in September, 1954.

(ii) The following further cases of loss were reported to audit.

	Rs.
(a) Loss in transit (one case) . . . . .	1,715
(b) Theft (6 cases) . . . . .	6,413
(c) Accident (one case) . . . . .	250

It was stated that the losses did not disclose any defect in the system nor were they due to the negligence of any official. The cases were written off by the competent authorities.

6. *Subventions from the Central Road Fund.*—The proceeds of extra duty levied on motor spirit for purposes of road development, exclusive of the part attributable to motor spirit for the purpose of civil aviation, are credited as a block grant to the Central Road Fund, 20 per cent. of the block grant being retained as a Central Reserve. Out of the balance, allocations are made for expenditure—

- (a) in each Part A State
- (b) elsewhere in the Indian Union and
- (c) in Part B and C States

in proportion of the consumption of motor spirit in each area to the total consumption. Under a resolution of the Central Legislature in 1937 the portions allocated for expenditure in Governors' Provinces (Part A States) are retained by the Union Government. Allocations are made therefrom at 90 per cent. of the estimated expenditure to be incurred in each quarter. The amounts allotted may, subject to the previous approval of the Union Government to each proposal made, be expended on the construction, the reconstruction or the maintenance of roads and bridges belonging to State Governments and local bodies. In addition, grants from the ordinary Reserve and the Special Reserve are also made by the Union Government for expenditure on such schemes as may be approved by them.

The amounts allotted to the States are credited in the Provincial books to the Deposit head "Subvention from the Central Road Fund". The actual expenditure incurred each month on project falling within the programme is



## REVIEW—contd.

debited to "50.—Civil Works—Provincial" under the minorhead "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—Transfer from Central Road Fund". The accounting procedure in respect of the schemes financed from the grants from the Ordinary Reserve and the Special Reserve is the same as that for the ordinary allotments except that in this case the transfer adjustment of the actual expenditure incurred by the State Government is effected month by month by debit to the Union Government and credit to the Deposit head mentioned above and the adjustment by debit to the deposit head and credit to the revenue head being made on receipt of the intimation of acceptance of the debit to the Union Government. An account of the subvention to end of the year 1954-55 is given below :—

Opening balance on the 1st April, 1954 . . . . . Rs. Nil.

	To end of the year 1953-54.	During the year 1954-55.	Total to end of the year 1954-55.
	Rs.	Rs.	Rs.
Allotment from the Central Road Fund—			
(i) Ordinary . . . . .	1,40,13,725	91,27,495	2,31,41,220
(ii) Ordinary Reserve . . . . .	40,16,745	22,898	40,39,643
(iii) Special grant from the reserve . . . . .	58,741	76,113	1,34,854
<b>TOTAL</b> . . . . .	<b>1,80,89,211</b>	<b>92,26,506</b>	<b>2,73,15,717</b>
Expenditure on projects financed from sub- ventions from Central Road Fund—			
(i) Ordinary . . . . .	1,40,13,725	77,09,166	2,17,22,891
(ii) Ordinary Reserve . . . . .	40,16,745	22,898	40,39,643
(iii) Special Grant from the reserve . . . . .	58,741	76,113	1,34,854
<b>TOTAL</b> . . . . .	<b>1,80,89,211</b>	<b>78,08,177</b>	<b>2,58,97,388</b>
Closing balance on 31st March, 1955 . . . . .	Nil.	14,18,329	14,18,329
The details of expenditure incurred during the year under review are given below :—			
(a) Expenditure on Road Fund Works classified as			
(i) Communications.—Original Works.			
(1) Road Development (Ordinary) . . . . .			77,09,166
(2) Road Development (Ordinary reserve) . . . . .			22,898
(3) Road Development (Special grant from the reserve) . . . . .			76,113
(b) Grant-in-aid. . . . .		Nil	
(c) Establishment . . . . .			
(d) Tools and Plants . . . . .			
		<b>TOTAL</b>	<b>78,08,177</b>

The total commitments after the close of the year in respect of incomplete works of the State, financed from the Central Road Fund amounted to Rs. 142.78 lakhs. The credits and debits to the fund as indicated in the above account were for amounts authorised by the existing rules of the fund and no diversion from the fund has been noticed in respect of the year 1954-55.

7. The explanations under sub-heads A8, A11, A12, A15, J4, J5, J8, J9 B (voted), F (voted) H could not be incorporated as the same were not furnished by the controlling authorities.

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

Description of work.	2	3	4	Outlay compared with			7	8	9	10	REMARKS.
				Original appropriation.	Modified appropriation.	Sanctioned estimate					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1											
50.—CIVIL WORKS.											
ORIGINAL WORKS—BUILDINGS.											
1 Major Works above Rs. 1 lakh for which specific provision was made in the Budget.											
1. Construction of quarters for the West Bengal Survey Institute Staff at Bandel.	1,65,300	—86	..	—1,65,300	+86	..	..	..	..	..	See sub-head A. 1.
2. Construction of office buildings for the Sales Tax Department at Vizianagram False compound.	8,00,000	74,942	75,084	—7,24,916	+142	..	75,084	+75,084	In progress, See sub-head A. 4.		
3. Construction of a new office building on Government land at Hastings Street, Calcutta.	6,66,000	9,18,000	9,71,948	+3,05,948	+53,948	75,50,151	89,90,364	+15,40,713	In progress. See sub-head A. 5.—Voted.		
4. Construction of Block "C" at Hastings Street.	6,00,000	..	..	—6,00,000	..	..	..	..	Ditto.		
5. Installation of an automatic voting system in the Assembly Chamber.	10,000	20,000	20,741	+10,741	+741	3,49,508	3,35,405	—14,103	In progress. See sub-head A. 5.—Voted.		
6. Construction of an office building at 11A, Free School Street, Calcutta.	10,57,000	4,00,650	4,05,736	—6,51,264	+5,086	..	6,05,052	+6,05,052	Ditto.		
7. Construction of permanent Head-quarter Buildings at Balurghat.	5,00,000	1,705	190	—4,99,810	—1,515	..	1,012	+1,012	Ditto.		
8. Construction of residential quarters for Government officers in Calcutta and mufassil.	12,00,000	31,615	29,990	—11,70,010	—1,625	..	29,990	+29,990	Ditto.		

9. Construction of the first floor of the new Civil Court building at Howrah.	2,22,500	1,00,000	99,936	-1,22,564	-64	7,18,944	5,77,675	-1,41,269	In progress. See sub-head A. 6.	
10. Construction of the building for the city Civil and Sessions Courts.	5,00,000	..	..	-5,00,000	..	..	..	..	See sub-head A. 6.	
11. Extension of Bashirhat Sub-jail .	60,000	-7,500	-5,467	-65,467	+2,033	2,63,519	1,84,946	-78,573	In progress. See sub-head A. 7.	
12. Construction of a sub-jail at Raiganj in the district of West Dinajpur.	2,12,000	1,50,000	1,48,053	-63,947	-1,947	3,39,039	2,68,080	-70,959	Ditto.	
13. Conversion of service privies and urinals into water borne system in the Dum Dum Central Jail.	1,000	42,126	39,215	+38,215	-2,911	2,55,404	2,08,281	-47,123	In progress. See sub-head A. 7.	
14. Conversion of Asansol Sub-jail into a special jail.	7,56,000	..	..	-7,56,000	..	..	..	..	See sub-head A. 7.	
15. Construction of barrack for the constables in the Body Guard Lines of Alipore	6,74,800	-48,900	-57,441	-7,32,241	-8,541	24,16,823	24,10,072	-6,751	In progress. See sub-head A. 8.	
<i>Col. 6.</i> —Mainly due to transfer of materials to other works.										
16. Construction of barrack for the accommodation of 80 constables and 8 head constables in the Police Lines at Cooch Behar.	1,72,800	50,800	49,187	-1,23,613	-1,613	2,22,800	68,994	-1,53,806	Ditto.	
17. Construction of permanent staff quarters for the Kanchrapara T.B. Hospital and thorough repairs and renovation of two barracks.	3,09,203	3,09,203	3,09,203	..	..	..	7,01,203	+7,01,203	Ditto.	
18. Construction of a four storied barrack in the compound of the Government House, Barrackpore for the accommodation of the constables as a short-term implementation of the long-term.	4,63,165	2,39,600	1,92,860	-2,70,305	-46,740	..	7,17,884	+7,17,884	Ditto.	
<i>Col. 6.</i> —Non-adjustment of debits for the work done by the Electrical Division.										
19. Five year plan for construction of 177 quarters for sub-Inspectors of West Bengal Police.	4,84,600	2,01,833	1,09,275	-3,76,325	-92,558	2,38,440	2,52,570	+14,130	In progress. See sub-head A. 8.	
<i>Col. 6.</i> —See paragraph 3 of important Comments.										
20. Lump provision for construction of certain Police Buildings.	5,15,687	46,399	1,953	-5,13,734	-44,446	16,841	7,697	-9,144	Ditto.	
<i>Col. 6.</i> —Expenditure of Rs. 44,850 included under serial No. 70.										

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

Description of work.	1	2	3	4	Outlay compared with				7	8	9	10
					Original appropriation.	Modified appropriation.	Original appropriation. More + Less—.	Modified appropriation. More + Less—.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—contd.</b>												
<b>ORIGINAL WORKS—BUILDINGS—contd.</b>												
1.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.												
21. Establishment of Police wireless Head Quarters at Tollygunge.	5,000	3,475	3,490	—1,510	+15	36,79,319	28,73,797	—8,05,522	In progress. See sub-head A. 8.			
22. Reconstruction of Central Lock-up at Lalbazar.	7,11,000	..	..	—7,11,000	..	..	..	..	See sub-head A. 8.			
23. Acquisition of land and construction of new buildings for Kumarganj Police Station, District West Dinajpur.	1,77,350	..	8,932	—1,68,418	+8,932	..	1,49,410	+1,49,410	In progress. See sub-head A. 8.			
24. Construction of 12 sets of Jamadar's quarters in the Body Guard Lines, Alipore.	1,79,956	15,000	14,980	—1,64,976	—20	1,79,956	14,980	—1,64,970	Ditto.			
25. Construction of one additional barrack for the Armed Police Battalion within the Government House compound, Barrackpore.	4,76,282	1,00,000	1,00,212	—3,76,070	+212	..	1,00,212	+1,00,212	Ditto.			
26. Acquisition of the two houses "Rosary" and "Spring burn" for the accommodation of the Basic Training School, Kalimpong.	15,700	15,700	13,588	—2,112	—2,112	12,726	1,60,765	+1,48,039	In progress. See sub-head A. 9.			

Col. 6.—See paragraph 3 of important comments.

Col. 6.—See paragraph 3 of important comments.

27. Extension of the Jalpaiguri Zilla School Buildings.	82,300	60,600	60,601	-21,699	+1	1,05,670	90,581	15,089	Ditto.	
28. Scheme for construction of buildings in places of existing Hindu School Buildings, Calcutta to provide for additional accommodation for Sanskrit College.	1,50,000	..	-29	-1,50,029	-29	..	3,54,207	+3,54,207	In progress. See sub-head A.9.	
29. Expansion of P. G. Hospital	16,55,000	16,65,000	16,51,578	-3,422	-13,422	..	45,90,698	+45,90,698	In progress. See sub-head A.10.	
30. Construction of buildings in connection with the establishment of Mungi Ram Bhangar Hospital at Tollygunge.	85,000	54,226	48,706	-36,294	-5,520	18,65,086	22,31,875	+3,66,789	Ditto.	
31. Construction of a 56 bedded Maternity Hospital at Berhampore.	30,000	-2,330	-3,779	-33,779	-1,449	4,21,795	4,22,857	+1,062	Ditto.	
32. Expansion of the Uttarpura Government Hospital.	2,00,000	..	..	-2,00,000	..	..	..	..	See sub-head A.10.	
33. Provincialisation of Sadar and Sub-divisional Hospitals.	2,00,000	85,529	28,545	-1,71,455	-56,984	43,391	1,64,569	+1,21,178	In progress. See sub-head A.10.	
Col. 6.—See paragraph 3 of important comments.										
34. Establishment of a 58 bedded Sadar Hospital at Balurghat.	5,00,000	3,50,000	3,50,075	-1,49,925	+75	..	4,30,506	+4,30,506	Ditto.	
35. Establishment of a 58 bedded sub-divisional Hospital at Raiganj.	5,50,000	3,00,000	3,01,146	-2,48,854	+1,146	..	3,81,160	+3,81,160	Ditto.	
36. Opening of 50 additional Maternity and Gynaecological beds in Jalpaiguri General Hospital.	3,71,000	3,12,400	2,99,996	-71,004	-12,004	4,77,939	4,00,311	-77,678	Ditto.	
37. Establishment of a 50 bedded sub-divisional Hospital at Rampurhat.	4,50,000	50,000	54,032	-3,95,968	+4,032	..	1,04,003	1,04,003	Ditto.	
38. Acquisition of land and construction of buildings for a 50 bedded sub-divisional Hospital at Bongaon.	3,50,000	..	54	-3,49,946	+54	..	54	+54	Ditto.	
39. Construction of buildings for a Sadar Hospital at Suri.	2,00,000	20,000	20,395	-1,79,605	+395	..	20,395	+20,395	Ditto.	
40. Extension of Nurses quarters in the Compound of N. R. Sircar Hospital.	3,00,000	1,09,000	1,09,330	-1,90,670	+330	..	1,09,330	+1,09,330	Ditto.	

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with			Sanctioned estimate.	Expenditure to end of 1954-55.	Difference between Cols. 7 & 8. Excess + Balance—.	REMARKS.
				Original appropriation. More+ Less—.	Modified appropriation. More+ Less—.	Rs.				
1	2	3	4	5	6	7	8	9	10	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
<b>50.—CIVIL WORKS—contd.</b>										
<b>ORIGINAL WORKS—BUILDINGS—contd.</b>										
<b>I.—Major Works above Rs. 1 lakh for which specific provision was made in the Budget.—contd.</b>										
41. Additions and alterations to the Lady Superintendents' quarters and construction of a new one storied building adjacent to the said quarters for housing the centralised X-Ray Department of the Medical College Hospital, Calcutta.	2,39,291	..	..	-2,39,291	..	..	..	..	..	See sub-head A.10.
42. Construction of buildings for a Sadar Hospital at Malda.	3,50,000	17,131	13,945	-3,36,055	-3,186	..	13,945	+13,945	In progress. See sub-head A.10.	
<b>Col. 6.—Non-adjustment of land acquisition charges.</b>										
43. Construction of buildings for a sub-divisional Hospital at Vishnupur.	3,50,000	20,000	..	-3,50,000	-20,000	..	..	..	See sub-head A.10.	
<b>Col. 6.—See paragraph 3 of important comments.</b>										
44. Acquisition of land and building at Karaya Road for the Medical Directorate.	2,88,000	..	..	-2,88,000	..	..	..	..	Ditto.	
45. Construction of State Laboratory at Convent Lane, Entally Calcutta.	2,75,000	5,000	..	-2,75,000	-5,000	..	..	..	See sub-head A.11.	
<b>Col. 6.—See paragraph 3 of important comments.</b>										

46. Removal of Sir John Anderson Health School to Singur under the management of Government.	4,00,000	20,000	19,043	-3,80,957	-957	19,043	19,043	Ditto.	
47. Construction of the proposed Anatomy Department and post-mortem room for B.V. College.	3,40,500	..	12,074	-3,28,426	+12,074	1,58,597	+1,58,597	In progress. See sub-head A. 13.	
Col. 6.—See paragraph 3 of important comments.									
48. Construction of building for alternative accommodation of Co-operative Training Institute, now situated in the Royal Airforce Camp at Konnagar, Hooghly including the cost of acquisition of land.	3,05,000	..	..	-3,05,000	..	..	..	See sub-head A. 14.	
49. Reconstruction of the works and Buildings Department S. D. O.'s quarters on a new site at Alipur Duars in the Jalpaiguri Division.	19,700	30,000	29,774	+10,074	-226	1,68,442	32,285	-1,91,157	In progress. See sub-head A. 16.
50. Extension of office building of the Chief Inspector, West Bengal at 1, Harish Mukhejee Road, Bhowanipur, Calcutta.	1,47,000	80,000	84,961	-62,039	+4,961	..	84,961	+84,961	In progress. See sub-head A. 18.
II.—Other Major works for which specific provision was made in the Budget.									
51. Collectively—									
Charged	34,000	80,130	80,097	+46,097	-33	..	..	..	See sub-head A. 5.
Voted	25,34,179	6,36,831	4,66,582	-20,67,597	-1,69,249	..	..	..	See sub-heads, A. 8, A. 5, A. 6-A. 13, A. 15, A. 16-A. 18.
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget.									
52. Construction of West Bengal Survey Institute Buildings at Bandelin Hooghly.	..	8,000	8,122	+8,122	+122	2,67,345	1,40,593	-1,26,752	In progress. See sub-head A. 1.
53. Construction of new kitchen in Raj-Bhavan due to the existing kitchen being converted into four sets of quarters (Charged).	..	1,876	..	..	-1,876	..	71,238	+71,238	In progress. See sub-head A. 8. Charged.

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

Description of work.	Original appropriation.	Modified appropriation.	Outlay compared with				Sanctioned estimates.	Expenditure to end of 1954-55.	Difference between Cols. 7 & 8. Excess + Balance—.	REMARKS.
			Original appropriation. More + Less—.	Modified appropriation. More + Less—.	Rs.	Rs.				
1	2	3	4	5	6	7	8	9	10	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
50.—CIVIL WORKS—contd.										
ORIGINAL WORKS—BUILDINGS—contd.										
III.—Major works above Rs. 50,000 for which specific provision was not made in the budget—contd.										
54. Installation of one 12-Passenger lift in the well of the eastern ground staircase of Writers' Buildings.	..	6,690	11,746	+11,746	+5,056	..	53,112	+53,112	In progress. See sub-head A-5.	
55. Construction of Ministers' quarters in the compound of Rajbhavan.	..	16,940	17,041	+17,041	+101	17,023	6,64,406	+6,47,378	Ditto.	
56. Construction of four storied building between blocks I and II at Writers' Buildings.	..	11,317	9,763	+9,763	-1,554	7,10,900	7,04,718	-6,182	Ditto.	
57. Installation of a new air conditioning plant in the Assembly Building, Calcutta.	..	84,000	83,980	+83,980	-20	2,25,597	83,980	-1,41,617	Ditto.	
58. Installation of air conditioning plants in the principal office rooms in Writers' Buildings, Calcutta.	..	2,70,000	2,69,476	+2,69,476	-524	..	2,69,476	+2,69,476	Ditto.	
59. Construction of 6 sets of 2 units family quarters for warders of the Central Jail, Dum Dum.	..	1,15,000	98,389	+98,389	-16,611	..	1,00,386	+1,00,386	Ditto.	
60. Construction of a two storied barrack for constables and head constables in the Reserve Police Lines at Suri.	..	489	454	+454	-35	92,414	97,755	+5,341	Ditto.	
					Col. 6.—Slow progress of work.					



61. Acquisition of land and construction of buildings for Hilli Police station in West Dinajpur.	9,000	..	..	-9,000	1,43,865	1,39,788	-4,077	In progress. See sub-head A.8.
Col. 6.—See paragraph 3 of important comments.								
62. Construction of married men's quarters for E.F.R. at Salua.	2,932	2,932	+2,932	..	..	5,85,402	+5,85,402	Ditto.
63. Construction of permanent Hawkers' stall in the Calcutta Maldan.	2,034	1,641	+1,641	-393	..	3,52,429	+3,52,429	Ditto.
64. Construction of a bus stand on a plot of Government land on Canal West Road, East of Deshbandhu Park, Calcutta.	-3,600	-3,600	-3,600	..	..	1,10,614	+1,10,614	Ditto.
65. Construction of 8 sets of Inspectors' quarters in Body-Guard Lines, Alipore.	75,450	74,970	+74,970	-480	..	74,970	+74,970	Ditto.
66. Construction of 4 sets of quarters on the 4th Storey of "E" type buildings at the West Bengal Police Head quarters at Tolly-gunge.	-2,713	-2,713	-2,713	..	..	69,251	+69,251	Ditto.
67. Renovation of 34, Park Street, Calcutta.	2,200	3,488	+3,488	+1,288	35,391	1,68,677	+1,33,286	Ditto.
68. Construction of a second storey over the Circular building attached to the Police training, School, Dhulandha.	1,15,397	44,087	+44,087	-71,310	..	1,53,090	+1,53,090	Ditto.
Col. 6.—See paragraph 3 of important comments.								
69. Acquisition of "Ruby Hall", Darjeeling for the accommodation of the office of the D.I.B., Darjeeling.	51,575	51,575	+51,575	..	..	51,575	+51,575	Ditto.
70. Construction of a second storey over Paikpara Lines.	..	44,850	+44,850	+44,850	1,06,913	82,448	-24,465	Ditto.
Col. 6.—Grant stands included under serial No. 20.								
71. Installation of fittings and fixtures in the newly constructed B.Sc. Honours Chemistry Laboratory of the Krishnagar College.	253	253	+253	..	55,300	42,691	-12,609	In progress. See sub-head A.9.
72. Additional accommodation for the Research Department of Sanskrit College.	26	..	..	-26	4,01,264	3,93,104	-3,160	Ditto.

## ANNEXURE A—contd.

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

Description of work.	2	3	4	5	Outlay compared with			7	8	Difference between Cols. 7 & 8. Excess + Balance—.	REMARKS.
					Original appropriation.	Modified appropriation. More + Less—.	Sanctioned estimate.				
1	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	10
<b>50.—CIVIL WORKS—contd.</b>											
<b>ORIGINAL WORKS—BUILDINGS—contd.</b>											
72.—Major works above Rs. 50,000 for which specific provision was not made in the Budget.— <i>conold.</i>	..	1,024	1,041	+1,041	+17	50,725	49,294	-1,431	In progress. See sub-head A. 9.		
73. Construction of armoury and guards living quarters for National Cadet Corps at "Santiniketan".	..	70	..	..	-70	1,72,164	1,66,552	-5,612	See sub-head A. 10.		
74. Construction of outdoor ward for the Sedar Hospital at Cooch Behar.	..	2,307	-423	-423	-2,735	..	1,08,128	+1,08,128	In progress. See sub-head A. 10.		
75. Construction of 3rd storey in the roof of Swarnamoyee Hostel, Medical College, Calcutta.	..	6,600	5,635	+5,635	-965	2,17,937	2,10,654	-7,283	In progress. See sub-head A. 12.		
76. Extension of Poultry Multiplication Centre at Midnapore.	..	56,449	55,008	+55,008	-1,441	..	55,008	+55,008	In progress. See sub-head A. 13.		
77. Air conditioning of 2 rooms in the Laboratory of the B.V. College for setting up the Freezing Drying Apparatus.	..	6,633	..	..	-6,633	1,63,442	1,56,205	-7,237	In progress. See sub-head A. 16.		
78. Construction of two sets of barracks and six sets of staff quarters for accommodation of the staff of the Superintending Engineer, Northern Circle and Executive Engineer, Jalpaiguri Division at Jalpaiguri.	..	..	..	..	..	..	..	..	..	..	..

Col. 6.—See paragraph 3 of important comments.

Col. 6.—See paragraph 3 of important comments.

79. Purchase of premises No. 9/1, Hungerford Street, Calcutta.	..	4,40,000	4,40,000	+4,40,000	..	4,40,000	+4,40,000	Ditto.	
80. Raising the compound and providing yard gullies for easy flow of water in the compound of officers' quarters at Ballyunge Circular Road.	..	38,712	50,386	+50,386	+11,674	47,123	+3,263	In progress. See sub-head A.16.	
Col. 6.—See paragraph 3 of important comments.									
81. Construction of Vagrant's Home at Mahalandi.	..	902	..	..	-902	1,05,877	-35,572	In progress. See sub-head A.18.	
82. Work of addition and alteration and essential repairs, etc. to certain buildings of Maharaja-dhirs) Bahadur of Burdwan which were taken over by Government for accommodation of Vagrant's Home.	..	1,87,800	1,85,712	+1,85,712	-2,088	1,87,800	-2,088	Ditto.	
IV.—Other major works for which specific provision was not made in the Budget.									
83. Collectively—									
Voted	..	1,93,132	2,07,370	+2,07,370	+14,238	..	..	See sub-heads A.5, A.7-10, A.12, A.15 and A.17	
V.—Minor Works—									
84. Collectively—									
Charged	..	26,000	21,106	-4,894	-844	..	..	See sub-head A.5. (Charged).	
Voted	..	6,80,021	9,08,721	+2,28,700	+2,25,857	..	..	See sub-heads A.1—A.3, A.5—A.13, A.15—A.18.	
TOTAL—Original Works—Buildings—									
Charged	..	60,000	1,01,208	+41,203	-2,753	..	..		
Voted	..	2,20,47,334	87,08,593	-1,33,38,741	-2,10,839	..	..		



90. Improvement of Prasadpur— Nagara Diversion Road.	40,000	46,039	+46,039	+6,039	1,02,510	1,15,002	+12,492	In progress.	See sub-head B.
91. Metalling and modernising the road from Santipur to Krish- nagar.	16,994	19,225	-19,225	-2,231	8,05,700	7,77,491	-28,209		Ditto.
Col. 5.—See paragraph 3 of important Comments.									
Col. 6.—See paragraph 3 of Important Comments.									
92. Collectively	3,303	1,14,344	+1,14,344	+1,17,652	..	..	..	See sub-head B.	

IV.—Other major works for which specific provision was not made in the Budget.

V.—Minor works—

93. Collectively—

Voted	30,000	3,571	5,671	-24,429	..	..	..	Ditto.
Charged	..	2,268	..	-2,268	..	..	..	

TOTAL—Works met from state Revenues

Charged	..	2,268	..	-2,268	..	..	..	
Voted	8,54,665	1,75,376	1,57,916	-6,96,749	..	..	..	

WORKS FINANCED FROM SUBVENTIONS FROM THE CENTRAL ROAD FUND.—

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

94. Improvement of the Alipur Duar-Padlakhawa Road in the district of Jalpalguri.	85,000	10,000	1,01,664	+16,664	2,02,295	2,00,386	-1,909	In progress.	See sub-head B.	
Col. 4.—See paragraph 3 of important Comments.										
95. Construction of a bridge over the Ajoy at Illumbazar.	15,00,000	2,30,000	3,22,201	-11,77,799	+92,201	33,80,600	3,22,201	-30,58,399	In progress.	See sub-head B.

Col. 6.—Mainly write-back of expenditure from "81.—Capital Account, etc." not provided for

96. Durgapur Barrage—Bellalore in- cluding bridge over Sali river.	8,00,000	2,50,000	2,51,554	-48,446	+1,554	17,00,000	2,51,554	-14,48,446	Ditto.
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**ANNEXURE A—contd.**  
**Detailed statement of expenditure on important new works—contd.**

Description of work.	Outlay compared with										REMARKS.
	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation. More + Less—.	Modified appropriation. More + Less—.	Sanctioned estimate.	Expenditure to end of 1954-55.	Difference between Cols. 7 & 8. Excess + Balance—.			
1	2	3	4	5	6	7	8	9	10		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
<b>50.—CIVIL WORKS—contd.</b>											
<b>ORIGINAL WORKS—COMMUNICATIONS—contd.</b>											
<b>WORKS FINANCED FROM SUBVENTIONS FROM THE CENTRAL ROAD FUND—contd.</b>											
I—Major works above Rs. 1 lakh for which specific provision was made in the Budget.											
97. Kull-Panchgram-Nabagram Road	5,00,000	5,00,000	4,99,436	—564	—564	38,26,000	4,99,436	—33,26,564	In progress. See sub-head B.		
98. Purbabishnupur—Lakshmikantapur-Kulpl Road.	3,00,000	3,00,000	..	—3,00,000	—3,00,000	..	..	..	Ditto.		
Col. 6.—Due to adjustment of charges under "81.—Capital Account, etc." for want of allotment from the Central Road Fund.											
99. Moimnaguri-Changrabandha Road	3,00,000	3,00,000	3,00,119	+119	+119	11,00,000	3,00,119	—7,99,881	In progress. See sub-head B.		
100. Berhampore-Jalangi Road	3,00,000	25,85,754	26,89,208	+23,89,208	+1,03,454	46,58,800	65,99,210	+19,40,410	Ditto.		
101. Bongaon-Bagdah-Boyra Road	2,50,000	53,953	1,33,898	—1,16,102	+79,945	32,87,600	30,53,231	—2,34,369	Ditto.		
Col. 6.—Same as under serial No. 95.											
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget.											
102. Suri-Rajnagar Road	..	27,000	25,126	+25,126	—1,874	1,44,900	25,126	—1,19,774	In progress. See sub-head B.		
103. Construction of Memari-Madhabpur Road.	..	1,50,000	1,48,241	+1,48,241	—1,759	4,40,000	1,48,241	—2,91,759	Ditto.		
104. Improvement to Mainaguri-Ranshi Road (12 miles) including acquisitions of land and repairs to bridges and culverts.	..	1,00,000	1,00,477	+1,00,477	+477	4,09,439	1,00,477	—3,08,962	Ditto.		

105. Improvement of the Alipurdwar-Pathlakhwa Road—Construction of bridges and culverts other than Kaljani bridge—in the Jalpaiguri District.	..	1,00,000	98,900	+98,900	-1,100	..	98,900	+98,900	Ditto.	
106. Midnapore-Keshput-Narajore Road.	..	1,00,000	1,00,053	+1,00,053	+53	6,00,000	1,00,053	-4,99,947	Ditto.	
107. Improvement to Dostipur—Falta Road.	..	50,000	50,032	+50,032	+32	2,88,400	50,032	-2,38,368	Ditto.	
<b>TOTAL</b> —Works financed from subventions from Central Road Fund.		35,35,000	47,56,707	48,20,909	+12,85,909	+64,202	..	..	..	
<p><b>ORIGINAL WORKS—COMMUNICATIONS—contd.</b></p> <p><b>WORKS MET PARTIALLY FROM STATE REVENUES AND PARTIALLY FROM SUBVENTIONS FROM THE CENTRAL ROAD FUND.</b></p>										
<p>I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget.</p>										
108. Construction of Belgachia Bridge		86,900	74,471	79,088	-7,812	+4,617	31,34,403	20,28,841	-11,05,562	In progress. See sub-head B.
109. Gazol-Bansihari-Balughat Road		10,00,000	9,50,000	8,87,476	-1,12,524	-62,524	1,07,34,366	1,06,53,578	-80,788	Ditto.
110. Bansihari-Kaliaganj Road		1,50,000	4,56,384	4,57,442	+3,07,442	+1,058	30,25,900	29,67,170	-54,730	Ditto.
111. Improvement of the road from Sainthia to Sultanpur in the district of Birbhum.		10,000	10,485	8,102	-1,898	-2,383	25,34,301	20,63,000	-4,71,301	Ditto.
<p>Col. 6.—See paragraph 3 of important Comments.</p>										
112. Improvement of the road from Kandi to Sultanpur in the district of Murshidabad.		2,00,000	16,11,808	1,03,530	-96,470	-15,08,278	21,27,434	21,05,341	-22,093	Ditto.
<p>Col. 6.—Provision of Rs. 15,11,808 for write-back of expenditure from capital to revenue proved unnecessary.</p>										
113. Construction of Buriwan—Arambag Road from 10th to 22nd mile.		79,000	20,000	10,406	-68,594	-9,594	13,02,308	9,66,105	-3,36,203	Ditto.
<p>Col. 6.—Slow progress of work.</p>										
114. Improvement of the road from Krishnagar to Hridaypur in the district of Nandia.		3,00,000	6,70,333	5,40,275	+2,40,275	-1,30,058	8,32,100	8,32,100		Ditto.
<p>Col. 6.—Non-adjustment of land acquisition charges.</p>										

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

Description of work.	Original appropriation.	Modified appropriation.	Outlay compared with				Sanctioned estimate.	Expenditure to end of 1954-55.	Difference between Cols. 7 & 8. Excess + Balance—.	REMARKS.
			Original appropriation. More + Less—.	Modified appropriation. More + Less—.	Rs.	Rs.				
1	2	3	4	5	6	7	8	9	10	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
50.—CIVIL WORKS—contd.										
ORIGINAL WORKS—COMMUNICATIONS—contd.										
WORKS NOT PARTIALLY FROM STATE REVENUES AND PARTIALLY FROM SUBVENTIONS FROM THE CENTRAL ROAD FUND—contd.										
L.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.										
115. Improving the surface of Alipur-Duar-Pathlakhawa Road.	37,000	5,000	—97,155	—1,34,155	—1,02,155	7,20,000	6,88,083	—31,917	In progress. See sub-head B.	
116. Construction of a bridge over Kaljani river near Alipur-Duar.	7,00,000	9,40,000	8,03,998	+1,03,998	—36,002	16,10,634	10,03,572	—6,07,062	Ditto.	
117. Improvement of the road from the G. T. Road to Rupnarainpur.	3,00,000	41,000	41,089	—2,58,931	+69	..	74,227	+74,227	Ditto.	
118. Improvement of Burdwan Arambag road towards Arambag end.	1,58,000	88,265	40,912	—1,17,083	—47,353	7,20,000	5,33,603	—1,86,397	Ditto.	
119. Plassey-Betal Road . . .	50,000	8,86,533	9,02,685	+8,52,685	+16,152	30,02,200	28,39,703	—1,62,497	Ditto.	
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget.										
120. Improvement to Ranaghat—Santipur Road.	..	54,006	54,006	+54,006	..	8,79,926	8,09,313	—70,113	Ditto.	

Col. 6.—See paragraph 3 of Important Comments.

Col. 6.—See paragraph 3 of important Comments.



TOTAL—Works met partially, etc.	30,70,900	58,08,235	38,31,834	+7,60,934	-19,76,401	..	..	..
TOTAL—Original Works—Communications—								
Charged	..	2,268	..	..	-2,268	..	..	..
Voted	74,60,565	1,07,40,318	88,10,659	13,50,094	-19,29,659	..	..	..
ORIGINAL WORK —MISCELLANEOUS.								
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget.								
121. Completion of the abandoned construction of Mahajati Sadan.	3,00,000	50,000	50,152	-2,49,848	+152	..	3,35,404	+3,35,404 In progress. See sub-head C.
II.—Other major works for which specific provision was made in the Budget.								
122. Collectively	25,000	..	..	-25,000	..	..	..	See sub-head C.
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget.								
123. Construction of Gandhighat at Barrackpore.	..	..	-92	-92	-92	4,10,865	4,10,773	-92. See sub-head C.
V.—Minor Works.								
124. Collectively	..	3,406	-261	-261	-3,757	..	..	Ditto.
TOTAL —Original Works—Miscellaneous	3,25,000	53,496	49,709	-2,75,201	-3,697	..	..	..

## ANNEXURE A—concl'd.

## IMPORTANT COMMENTS.

Expenditure on works, maintenance and repairs appears under sub-heads A.1 to A.18, B, C, D and J.2 to J.8. The total figures of appropriation and expenditure under these sub-heads for the year under review were as follows :—

	(In Rs. lakhs)
Original appropriation . . . . .	6,13.09
Modified appropriation . . . . .	4,34.00
Expenditure . . . . .	4,08.46
Savings as compared with modified appropriation . . . . .	25.54

The saving of Rs. 25.54 lakhs against the modified appropriation works up to 5.88 per cent. only and was chiefly contributed by items 19-20, 68, 88, 98, 112, 114-115 of Annexure A for the reasons stated under each.

2. The number of major works in progress (included in the Annexure) during the year was 171 against 160 in the preceding year. The total expenditure on 105 of these works amounted to Rs. 6,45.10 lakhs against the total estimate of Rs. 7,53.68 lakhs. Of these again expenditure on 12 works exceeded the sanctioned estimate (*vide* items 3, 19, 26, 30, 31, 33, 55, 60, 67, 80, 90, 100 of Annexure A). Expenditure of Rs. 1,28.93 lakhs was incurred on the remaining 66 works for which there was no sanctioned estimate (*vide* items 2, 6, 7, 8, 17, 18, 23, 25, 28, 29, 34, 35, 37, 38, 39, 40, 42, 46, 47, 50, 53, 54, 58, 59, 62-66, 68-69, 75, 79, 83, 87-88, 92, 105, 117, 121 of Annexure A).

3. The explanations of variations in respect of items Nos. 19, 23, 26, 33, 43, 45, 47, 54, 61, 68, 75, 78, 80, 86, 90, 91, 94, 111, 115 and 118 could not be included as the same were not furnished by the controlling authorities.

## ANNEXURE B (See Sub-head II).

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

The transactions under each unit of suspense during the year 1954-55 are exhibited below :—

Detailed Units.	Opening balance.	Debits.	Credits.	Net actual.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—Civil Works.					
<i>Charged—</i>					
Purchases . . . . .	—31,315	1,00,224	1,05,129	—4,905	—36,220
Miscellaneous Public . . . . .	21,025	28,393	28,081	312	21,337
Works Advances.					
Stock . . . . .	..	..	..	..	..
<b>Total</b>	<b>—10,290</b>	<b>1,28,617</b>	<b>1,33,210</b>	<b>—4,593</b>	<b>—14,883</b>
<i>Voted—</i>					
Purchases . . . . .	—97,48,846	1,01,87,687	97,49,500	4,38,187	—93,10,659
Miscellaneous Public . . . . .	31,28,586	9,73,059	18,10,514	—8,37,455	22,91,131
Works Advances.					
Stock . . . . .	24,58,142	71,03,021	69,66,369	1,36,652	25,94,794
<b>TOTAL</b>	<b>—41,62,118</b>	<b>1,82,63,767</b>	<b>1,85,26,383</b>	<b>—2,62,616</b>	<b>—44,24,734</b>

*Store Account of the Department of Works and Buildings for the year 1954-55*

Name of Division.	Opening balance.	Receipts during the year.	Disposal or utilisation.	Depreciation, shortages, etc. written-off during the year.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. City . . . . .	73,214	5,79,179	3,95,957	..	2,56,436
2. Suburban . . . . .	4,76,520	6,43,566	7,34,369	..	3,85,717
3. North Calcutta . . . . .	1,81,105	4,72,583	4,73,515	..	1,80,173
4. Burdwan . . . . .	3,15,008	4,95,612	5,90,073	702	2,19,845
5. Darjeeling . . . . .	{ -1,15,837 1,81,749 }	10,11,314	9,16,102	..	1,61,124
	(includes Darjeeling special Repairs Division)				
6. Midnapore . . . . .	4,52,990	3,33,511	4,37,890	..	3,48,611
7. Calcutta Electrical . . . . .	6,556	1,74,841	1,71,165	..	10,232
8. Western Electrical . . . . .	4,34,169	7,26,929	7,37,394	..	4,23,704
9. Northern Electrical . . . . .	7,233	7,968	6,033	..	9,168
10. Jalpaiguri . . . . .	2,92,727	10,24,443	11,69,934	..	1,47,236
11. Berhampore . . . . .	2,76,408	2,47,409	3,15,333	..	2,08,484
12. Cooch Behar . . . . .	-1,23,700	9,80,165	6,99,512	..	1,56,953
13. Calcutta Construction . . . . .	..	2,27,606	1,86,295	..	41,311
14. Jalpaiguri Construction . . . . .	..	1,77,895	1,32,095	..	45,800
<b>TOTAL . . . . .</b>	<b>24,58,142</b>	<b>71,03,021</b>	<b>69,65,667</b>	<b>702</b>	<b>25,94,794</b>

Stock accounts are received from the Executive Officers of the Public Works Department with certificates of verification of balances. They are consolidated in the accounts office in the above form. The yearly registers of stock is examined at the time of local inspection.

The closing balance in the Midnapore and Northern Electrical Divisions exceeded the permissible limits due to less issue of materials.

The certificates of balances have so far been received from seven divisions only. The stock account of one division is in arrears from 1946-47, of 2 divisions from 1947-48, of one division from 1953-54 and of 5 divisions from 1954-55.

There was loss of Rs. 702 on account of theft of 108 numbers of C. 1. sheets. Its write-off has been sanctioned by the competent authority.

See also the Audit Report.

Major Head and Sub-head.	Final Grant	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "54.—Famine".</b>			
<b>A.—FAMINE RELIEF—</b>			
<b>A.-1.—Salaries and establishment—</b>			
<b>A.-1(a).—Isolated workhouse and normal relief operations—</b>			
O. . . . .	Rs. 1,51,000	} 5,25,705	6,18,239
S. . . . .	2,25,000		
R. . . . .	1,49,705		
Col. 4.—See paragraph 2 of the Review.			
<b>A.-1(b).—Famine Relief Emergency Hospitals—</b>			
O. . . . .	1,78,000	} 1,42,000	1,28,996
R. . . . .	—36,000		
<b>A.-2.—Gratuitous Relief—</b>			
<b>A.-2(2).—In other ways—</b>			
O. . . . .	3,50,000	} 23,68,803	19,23,618
S. . . . .	28,86,000		
R. . . . .	—8,67,197		
Col. 4.—See paragraph 2 of the Review.			
<b>A.-2(3).—At the houses of the people—</b>			
O. . . . .	34,85,000	} 26,47,227	27,87,994
S. . . . .	7,86,000		
R. . . . .	—16,23,773		
<b>A.-2(6).—Deduct—Recovery on account of price of cloth, rice, etc. supplied to non-official organisations.</b>			
		—10,000	—762
Col. 4.—See paragraph 2 of the Review.			
<b>A.-3.—Miscellaneous—</b>			
O. . . . .	25,00,000	} 86,89,604	82,27,325
S. . . . .	40,00,000		
R. . . . .	21,89,604		
<b>A.-4.—Rehabilitation Programme—</b>			
<b>A.-4(a).—Workhouses and institutions connected therewith—</b>			
O. . . . .	37,000	} 32,000	31,830
R. . . . .	—5,000		
<b>A.-4(b).—Orphanages—</b>			
O. . . . .	13,66,000	} 12,89,000	12,78,613
R. . . . .	—77,000		
<b>A.-4(c).—Artisans' Relief and Rehabilitation—</b>			
O. . . . .	40,000	} 19,000	15,897
R. . . . .	—21,000		
Col. 4.—See paragraph 2 of the Review.			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
Major Head "54.—Famine"—concl'd.	Rs.	Rs.	Rs.
A.—FAMINE RELIEF—concl'd.			
A.-5.—Works—			
O. . . . .	Rs. 1,22,000		
R. . . . .	—51,000		
Col. 4.—Mainly due to (i) reduction in the number of beds and provision for lesser number of patients in some F. R. E. hospitals not anticipated at the time of fixing the net grant and (ii) lower tendered rates than anticipated for certain works.			
Surrenders or withdrawals within grant—			
R. gross . . . . .	3,41,661		—3,41,661
TOTALS—			
Gross . . . . .	1,61,26,000	1,50,71,475	—10,54,525
Deductions . . . . .	—10,000	—762	+9,238
Net . . . . .	1,61,16,000	1,50,70,713	—10,45,287

## REVIEW.

The original grant of Rs. 82,19,000 was augmented to Rs. 1,61,16,000 by a supplementary grant of Rs. 78,97,000 against which the expenditure was Rs. 1,50,70,713 resulting in a saving of Rs. 10,45,287. The surrender of Rs. 3,41,661 reduced the saving to Rs. 7,03,626.

2. Explanations of variations in Col. 4 under Sub-heads A(1)(a), A.-2(2), A.-2(6) and A.-4(c) could not be given as the same had not been communicated to audit by the controlling authorities.

3. *Famine Insurance Fund*.—This fund was created by the Government of Bengal under the Bengal Famine Insurance Fund Act, 1937 with effect from the year 1938-39 with an initial contribution of Rs. 10 lakhs from the provincial revenues. Further contributions to the Fund from the provincial revenues amounted to Rs. 2,03,000 in 1939-40 and Rs. 2,00,000 in 1940-41. The Fund is intended to bear the expenditure on the relief of famine and of distress caused by serious drought, flood, earthquake and other natural calamities. The corpus of the fund consists of the contributions paid by Government and the interest accrued on the securities in which the sums at credit of the Fund are invested. The transactions of the Fund during 1954-55 are shown below :—

Opening balance on 1st April, 1954 . . . . .	Rs. (a)15,05,379
Receipts during 1954-55—	Rs.
Transfers from Revenue Account. . . . .	Nil.
Interest Receipts . . . . .	(b)Nil.
Expenditure during 1954-55 . . . . .	Nil.
Closing balance on 31st March, 1955 . . . . .	(c)15,05,379

(a) The opening as also the closing balances include all the securities held by the Fund before the Partition pending a final decision regarding allocation.

(b) Half-yearly interests on 3 per cent. loans, 1963-65, have not been credited to the Fund by the Reserve Bank of India, but kept in a Suspense Account, pending allocation of the securities between the Governments of East and West Bengal.

(c) This is composed of Rs. 5,11,833 in cash and Rs. 9,93,546 in Government securities. The market value of the Government securities on 31st March, 1955 was Rs. 9,46,174.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "54.-B—Privy Purses and Allowances of Indian Rulers".</b>			
<b>A.—PRIVY PURSES AND ALLOWANCES OF <i>ex</i>-RULERS OF INTEGRATED STATES AND ALLOWANCES OF THEIR RELATIVES AND SERVANTS—</b>			
<b>A.-1.—Integrated States—</b>			
A.-1(i).—Allowances to palace servants of the <i>ex</i> -Ruler of Cooch Behar . . . . .	1,56,000	1,44,029	—11,971
A.-1(ii).—Other allowances—			
O. . . . .	Rs. 1,000	15,000	14,824
S. . . . .	14,000		
<b>B.—CHARGES IN ENGLAND—HIGH COMMISSIONER FOR INDIA—</b>			
<b>B.-1.—Integrated States—</b>			
B.-1(i).—Allowances to the relatives of the <i>ex</i> -Ruler of Cooch Behar. . . . .	19,200	17,574	—1,626
For rounding . . . . .	—200	..	+200
<b>TOTAL</b>	<b>1,90,000</b>	<b>1,76,427</b>	<b>—13,573</b>

**REVIEW.**

The original grant of Rs. 1,76,000 was augmented to Rs. 1,90,000 by a supplementary grant of Rs. 14,000 against which the expenditure amounted to Rs. 1,76,427 resulting in a saving of Rs. 13,573.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "55.—Superannuation Allowances and Pensions".</b>			
<b>A.—SUPERANNUATION AND RETIRED ALLOWANCES—</b>			
<i>Charged—</i>	Rs		
O. . . . .	1,83,000		
R. . . . .	13,000		
<i>Voted—</i>			
O. . . . .	1,00,28,900		
R. . . . .	4,24,900		
	1,96,000	2,11,868	+15,868
	1,04,53,800	1,04,88,610	+34,810
<b>B.—COMPASSIONATE ALLOWANCES—</b>			
O. . . . .	30,000		
R. . . . .	—3,000		
	27,000	27,967	+967
<b>C.—DONATION TO PROVIDENT FUNDS—</b>			
O. . . . .	2,00,000		
R. . . . .	50,000		
	2,50,000	2,85,968	+35,968
	Col. 4.—See paragraph 2 of the Review.		
<b>D.—GRATUITIES—</b>			
<i>Charged</i> . . . . .		35,000	32,684
<i>Voted—</i>			
O. . . . .	14,97,000		
R. . . . .	—1,49,000		
	13,48,000	12,85,302	—62,698
<b>E.—PENSIONS FOR DISTINGUISHED AND MERITORI- OUS SERVICES—</b>			
O. . . . .	15,800		
R. . . . .	—3,800		
	12,000	11,112	—888
<b>G.—ALLOWANCES AND GRATUITIES TO POLITICAL SUFFERERS, THEIR FAMILIES AND INSTITUTIONS—</b>			
O. . . . .	6,00,000		
R. . . . .	—1,00,000		
	5,00,000	4,70,568	—29,432
<b>H.—CHARGES IN ENGLAND—</b>			
<i>Charged—</i>			
O. . . . .	60,800		
R. . . . .	—3,600		
<i>Voted—</i>			
O. . . . .	3,43,600		
R. . . . .	36,000		
	3,79,600	3,82,113	+2,513
<b>I.—Deduct—PENSIONARY CHARGES TRANSFERRED TO COMMERCIAL DEPARTMENTS—</b>			
O. . . . .	—1,65,000		
R. . . . .	—1,000		
	—1,66,000	—2,04,300	—38,300
	Col. 4.—See paragraph 2 of the Review.		

248 Grant No. 37.—Superannuation Allowances and Pensions—contd.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "55.—Superannuation Allowances and Pensions"—concl'd.</b>			
<b>For rounding—</b>			
	Rs.		
<i>Charged—</i>			
<i>O.</i> . . . . .	200		
<i>R.</i> . . . . .	—200		
<i>Voted—</i>			
<i>O.</i> . . . . .	—300		
<i>R.</i> . . . . .	300		
<b>TOTAL—Major Head "55.—Superannuation Allowances and Pensions"—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	2,79,000		
<i>R.</i> . . . . .	9,200		
<i>Voted—</i>			
<i>O.</i> . . . . .	1,25,50,000		
<i>R.</i> . . . . .	2,54,400		
	1,28,04,400	3,01,665	+13,465
		1,27,47,340	—57,060
<b>Major Head "83.—Payments of Commuted value of Pensions".</b>			
<b>L.—Payments of Commuted value of Pensions—</b>			
<b>L-1.—Payments in India—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	25,000		
<i>R.</i> . . . . .	—16,900		
<i>Voted—</i>			
<i>O.</i> . . . . .	14,15,000		
<i>R.</i> . . . . .	—3,88,880		
	8,100	5,391	—2,709
		10,11,550	—14,570
<b>L-2.—Payments in England—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	25,000		
<i>R.</i> . . . . .	—25,000		
<i>Voted—</i>			
<i>O.</i> . . . . .	25,000		
<i>R.</i> . . . . .	—6,120		
	18,880	18,861	—19
<b>M.—Deduct—AMOUNT FINANCED FROM ORDINARY REVENUES—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	—50,000		
<i>R.</i> . . . . .	41,900		
<i>Voted—</i>			
<i>O.</i> . . . . .	—14,40,000		
<i>R.</i> . . . . .	3,95,000		
	—8,100	—5,391	+2,709
	—10,45,000	—10,30,411	+14,589
<b>TOTAL—Major Head "83.—Payments of Commuted value of pensions"</b>			
	..	..	..

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

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



Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "55-A.—Commutation of Pensions financed from ordinary Revenues"—</b>			
<b>R.—AMOUNT TRANSFERRED FROM "83.—PAYMENTS OF COMMUTED VALUE OF PENSIONS"—</b>			
	Rs.		
<i>Charged—</i>			
<i>O.</i> . . . . .	50,000		
<i>R.</i> . . . . .	—41,900		
<i>Voted—</i>			
<i>O.</i> . . . . .	14,40,000		
<i>R.</i> . . . . .	—3,95,000		
	8,100	5,391	—2,709
	10,45,000	10,30,411	—14,589
<b>Surrenders or withdrawals within grant or Approp- riation—</b>			
<i>Charged—</i>			
<i>R. Gross</i> . . . . .	74,600		
<i>R. Deductions</i> . . . . .	—41,900		
<i>Voted—</i>			
<i>R. Gross</i> . . . . .	5,34,600		
<i>R. Deductions</i> . . . . .	—3,94,000		
	74,600	..	—74,600
	—41,900	..	+41,900
	5,34,600	..	—5,34,600
	—3,94,000	..	+3,94,000
<b>TOTAL—Grant No. 37—</b>			
<i>Charged—</i>			
<i>Gross</i> . . . . .	3,79,000	3,12,447	—66,553
<i>Deductions</i> . . . . .	—50,000	—5,391	+44,609
<i>Net</i> . . . . .	3,29,000	3,07,056	—21,944
<i>Voted—</i>			
<i>Gross</i> . . . . .	1,55,95,000	1,50,12,462	—5,82,538
<i>Deductions</i> . . . . .	—16,05,000	—12,34,711	+3,70,289
<i>Net</i> . . . . .	1,39,90,000	1,37,77,751	—2,12,249

REVIEW.

In the charged appropriation, the expenditure of Rs. 3,07,056 against the appropriation of Rs. 3,29,000 resulted in a saving of Rs. 21,944. The surrender of Rs. 32,700 converted the saving to an excess of Rs. 10,756.

In the voted section, the saving of Rs. 2,12,249 was reduced to Rs. 71,649 as a result of surrender of Rs. 1,40,600.

2. The reasons for variation in Col. 4 under sub-heads C, I, L- 11 (*Charged*) and M (*Charged*) could not be included as they were not communicated in time.

250 Grant No. 38.—Charges on Account of Stationery and Printing.

See also the Audit Report

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saying—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "56.—Stationery and Printing".</b>			
<b>I.—STATIONERY—</b>			
<b>A.—STATIONERY SUPPLIED BY OTHER GOVERNMENTS—</b>			
Rs.			
O. . . . .	20,22,000	} 2,31,150	1,76,336
R. . . . .	—17,90,850		
Col. 4.—See paragraph 2 of the Review.			
<b>B.—DISCOUNT ON PLAIN PAPER USED WITH STAMPS .</b>	12,000	10,549	—1,451
<b>C.—PURCHASE OF PLAIN PAPER USED WITH STAMPS—</b>			
O. . . . .	1,13,000	} 1,40,521	22,777
S. . . . .	27,000		
R. . . . .	521		
Col. 4.—See paragraph 2 of the Review.			
<b>D.—PURCHASE OF STATIONERY STORES—</b>			
S. . . . .	3,78,000	} 21,35,000	23,75,155
R. . . . .	17,57,000		
Col. 4.—See paragraph 2 of the Review.			
<b>E.—STATIONERY OFFICES AND STORES—</b>			
O. . . . .	1,53,000	} 1,77,452	1,44,813
S. . . . .	32,000		
R. . . . .	—7,548		
Col. 4.—See paragraph 2 of the Review.			
<b>II.—PRINTING.—</b>			
<b>F.—GOVERNMENT PRESSES—</b>			
<b>F.-1.—Pay of Officers—</b>			
O. . . . .	48,300	} 53,500	53,487
R. . . . .	5,200		
<b>F.-2.—Pay of Establishment—</b>			
O. . . . .	12,89,600	} 12,88,200	12,89,595
S. . . . .	17,000		
R. . . . .	—18,400		
<b>F.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	9,74,300	} 10,42,675	10,41,975
S. . . . .	42,000		
R. . . . .	26,375		
<b>F.-4.—Contract Contingencies—</b>			
O. . . . .	1,93,800	} 2,00,700	2,00,407
S. . . . .	13,000		
R. . . . .	—3,100		

Grant No. 38.—Charges on Account of Stationery and Printing—contd. 251

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "56.—Stationery and Printing"—contd.</b>			
<b>II.—PRINTING—contd.</b>			
<b>F.—GOVERNMENT PRESSES—concl'd.</b>			
<b>F.-5.—Other Contingencies—</b>	<b>Rs.</b>		
O. . . . .	1,64,900	} 2,03,172	2,03,338
R. . . . .	38,272		
<b>F.-6.—Mechanical Section—</b>		} 23,500	22,745
O. . . . .	23,700		
R. . . . .	—200		—755
<b>F.-7.—Type Foundry Section—</b>		} 5,395	5,324
O. . . . .	5,100		
R. . . . .	295		—71
<b>F.-8.—Provision for Depreciation—</b>		} 1,24,771	1,25,016
O. . . . .	1,17,000		
R. . . . .	7,771		+245
<b>F.-9.—Stores—</b>		} 83,800	81,955
O. . . . .	1,04,000		
R. . . . .	—20,200		—1,845
<b>F.-10.—Additions to plant and machinery—</b>		} 86,182	85,510
O. . . . .	1,28,500		
S. . . . .	77,000		—663
R. . . . .	—1,19,318		
<b>F.-11.—Charges payable to other departments—</b>		} 1,27,083	1,08,856
O. . . . .	1,01,500		
R. . . . .	25,583		—18,227
Col. 4.—Mainly due to non-adjustment of the cost of convict labour supplied to the Press and Forms Department in consequence of belated receipt of invoices from the Press and Forms Department.			
<b>F.-12.—Renewals and replacement from Depreciation Reserve—</b>		} 7,510	5,643
O. . . . .	1,05,000		
R. . . . .	—97,490		—1,867
<b>F.-13.—Deduct—Amount transferred from Depreciation Reserve—</b>		} —7,510	—5,643
O. . . . .	—1,05,000		
R. . . . .	97,490		+1,867
<b>F.-14.—Grads-in-aid, contributions—Provision for payment into the Employees' State Insurance Fund—</b>		} ..	..
O. . . . .	85,000		
R. . . . .	—85,000		..
<b>G.—PRINTING AT PRIVATE PRESSES</b>		20,000	19,928
			—27

252 Grant No. 38.—Charges on Account of Stationery and Printing—contd.

Major Head and Sub-head.	Final Grant	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 56.—Stationery and Printing "—concl'd.</b>			
<b>II.—PRINTING—concl'd.</b>			
<b>H.—COST OF PRINTING WORK DONE BY OTHER GOVERNMENTS—</b>			
O. . . . .	Rs. 6,400	9,250	31,950
R. . . . .	2,850		
Col. 4.—See paragraph 2 of the Review.			
<i>Deduct</i> —Cost of printing work done for other Governments and paying departments . . . . .	—3,000	—3,118	—118
<b>I.—CHARGES IN ENGLAND—</b>			
<b>High Commissioner for India—</b>			
<b>I.-2.—Cost of stores proper—</b>			
O. . . . .	96,500	87,760	61,130
R. . . . .	—8,740		
Col. 4.—See paragraph 2 of the Review.			
<b>I.-3.—Cost of stores purchased from Depreciation Reserve—</b>			
O. . . . .	19,080	20,960	7,914
R. . . . .	1,880		
Col. 4.—See paragraph 2 of the Review.			
<b>I.-4.—<i>Deduct</i>—Amount transferred from Depreciation Reserve for renewals and replacements—</b>			
O. . . . .	—19,080	—20,960	—7,914
R. . . . .	—1,880		
Col. 4.—See paragraph 2 of the Review.			
For rounding . . . . .	400	..	—400
<b>Surrenders or withdrawals within grant—</b>			
R. Gross . . . . .	2,88,099	2,88,099	—2,88,099
R. Deductions . . . . .	—95,610	—95,610	+95,610
<b>TOTALS—</b>			
Gross . . . . .	63,69,080	60,74,421	—2,94,659
Deductions . . . . .	—1,27,080	—16,675	+1,10,405
Net . . . . .	62,42,000	60,57,746	—1,84,254

**REVIEW.**

The original grant of Rs. 56,56,000 was augmented to Rs. 62,42,000 by a supplementary grant of Rs. 5,86,000, against which the expenditure for the year was Rs. 60,57,746 leading to a saving of Rs. 1,84,254. The surrender of Rs. 1,92,489 converted the saving into an excess of Rs. 8,235.

2. Sub-heads—A, C, D, E, H, I-2, I-3 and I-4—Explanations of variations in Column 4 could not be furnished as the same had not been communicated to audit by the controlling authorities.

3. A Depreciation Reserve Fund was constituted by the Government of Bengal with effect from the year 1927-28 for meeting the cost of renewal and

REVIEW—concl'd.

replacement of plant, machinery and furniture of the Government presses. The annual receipts of the Fund consist of (a) the amount of depreciation calculated on the value of plant, machinery and furniture in use in the presses during the year and (b) the book value of the plant, machinery and furniture disposed of during the year. The Fund is available for renewal or replacement of articles of plant, machinery and furniture (except the cost of petty repairs) to the extent of the amount at the credit of the Fund from time to time.

The position of the Depreciation Reserve Fund in the year 1954-55 is shown below :—

	Opening balance.	Receipts.	Expenditure.	Closing balance.
	Rs.	Rs.	Rs.	Rs.
West Bengal Government Press . . .	5,53,537	1,02,044	7,955	6,47,626
Press and Forms Department . . .	2,31,482	22,971	5,600	2,48,853
TOTAL . . .	7,85,019	1,25,015	13,555	8,96,479

The credits and debits to the Depreciation Reserve Fund during the year under report were correct under the existing rules except in the following respects :—

	Rs.
<b>Credit—West Bengal Government Press—</b>	
Amount sanctioned by Government falls short of actuals . . . . .	807
<b>Debits—West Bengal Government Press—</b>	
(i) Materials purchased wrongly from the Fund . . . . .	5,726
(ii) Materials purchased from other heads instead of from this Fund . . . . .	276
<b>Press and Forms Department—</b>	
(i) Materials purchased wrongly from the Fund . . . . .	2,050
(ii) Wrong adjustment in regard to purchase of chairs . . . . .	432

Readjustment in all these cases is awaited in the next year's accounts

*Store Accounts of the West Bengal Government Press and Secretary's Press for the year 1954-55.*

Items.	Opening balance.	Receipts.	Issues.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1. Stationery, Printing and Binding Materials.	2,06,015	4,33,574	3,74,952	2,64,637
2. Spare Parts and Petty Plants . . . . .	6,513	49,423	47,960	7,976
3. Other Stores . . . . .	20,317	55,816	57,622	18,511
4. Plants and Machinery—Dead Stock	8,330	93,972	93,863	8,439
<b>TOTAL . . . . .</b>	<b>2,41,175</b>	<b>6,32,785</b>	<b>5,74,397</b>	<b>2,99,563</b>

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 ; <i>The 23rd September, 1955.</i>	}	M. M. ROY, <i>Accountant,</i> <i>West Bengal Government</i> <i>Press.</i>	}	S. MUKHERJEE, <i>Superintendent,</i> <i>Government Printing,</i> <i>West Bengal.</i>
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AUDIT CERTIFICATE.

The Store Accounts of the West Bengal Government Press and the Secretary's Press for the year 1954-55 were test-audited under my supervision and I certify that the above accounts are correct according to the best of my information and on consideration of the explanation given to me and as shown by the books of the Press subject to the remarks contained in the Audit Comments.

CALCUTTA ; <i>The 30th September, 1955.</i>	}	P. C. MUKHERJEE, <i>Examiner, Outside Audit,</i> <i>West Bengal.</i>
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AUDIT COMMENTS.

1. The closing stocks of articles other than paper and binding materials as on the 31st March, 1955 had not been subjected to physical verification and as such it could not be ascertained whether the amount shown as closing balances represented the value of actual stocks in hand:

2. In the following cases articles were stocked much in excess of their annual requirements thereby resulting in unnecessary blocking up of capital.

AUDIT COMMENTS—*concl.*

Name of the Article.	Receipts during 1954-55 including opening balance.			Issues during 1954-55.			Closing balance as on 31st March, 1955.			
	Quantity.			Quantity.			Value.			
	Rm.	Qr.	Shts.	Rm.	Qr.	Shts.	Rm.	Qr.	Shts.	Rs.
1. 34 lb. lilac tinted pulp .	481	8	24	52	9	8½	428	19	15½	9,600 1 8
2. 125 lb. lilac tint pulp Brand— Imperial (22" × 29") .	451	4	7	53	2	0	398	2	7	33,043 7 4
3. Binding cloth .	Yds. Ft. In.			Yds. Ft. In.			Yds. Ft. In.			
	9,625	2	8½	2,109	2	3½	7,516	0	5	15,971 12 8
4. Animal Parchment— 30" × 24" Imported .	485 pcs.			26½ pcs.			458½ pcs.			11,851 0 0

*Statement showing the Store Account of the Alipore Central Jail Press for the year 1954-55.*

Press and Forms Department, Government of West Bengal.

Description of Stores.	Opening balance.	Receipts.	Total of opening balance and receipts.	Issues.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Other Stores— Raw materials . .	22,111	23,744	45,855	27,132	18,723
Spare Parts and Petty Plants.	17,466	9,933	27,399	8,159	19,240
Dead Stock Articles . .	5,133	8,793	13,926	13,310	616
Stationery, Paper and Binding Materials.	3,99,013	10,63,304	14,62,317	10,36,896	4,25,421

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

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

ALIPORE ; }  
The 10th January, 1956. } NEPAL CHANDRA DUTTA,  
} Paper Store-keeper.

BIRENDRA CHANDRA  
MUKHERJEE,  
Miscellaneous Storekeeper.

H. W. SHEA,  
Press and Forms Manager,  
West Bengal.

## AUDIT CERTIFICATE.

The Store Account of the Alipore Central Jail Press for the year 1954-55 was test-audited under my supervision and I certify that the above account is correct according to the best of my information and on consideration of the explanation given to me and as shown by the books of the Press.

CALCUTTA ;  
The 18th January, 1956. }

P. C. MUKHERJEE,  
Examiner, Outside Audit,  
West Bengal.

*Consolidated Store Accounts of the West Bengal Government Press, Cooch Behar for the year 1954-55.*

1	Opening balance. 2	Receipts. 3	Total. 4	Issues. 5	Closing balance. 6
	Rs.	Rs.	Rs.	Rs.	Rs.
Paper (Stationery, binding and Printing materials).	43,508	1,884	45,392	24,637	20,755
Spare parts and Petty Plants.	108	1,351	1,459	1,312	147
Other Stores . . .	191	2,594	2,785	2,354	431
Dead Stock . . .	684	2,373	3,057	3,057	..

COOCH BEHAR ;  
The 25th January, 1956. }

B. BHATTACHARJEE,  
Accountant,  
West Bengal Government  
Press, Cooch Behar.

A. S. BAGCHI,  
Manager,  
West Bengal Government  
Press, Cooch Behar.

## AUDIT CERTIFICATE.

The Store Accounts of the West Bengal Government Press, Cooch Behar for 1954-55 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 subject to the remarks contained in the Audit Comments.

CALCUTTA ;  
The 9th February, 1956. }

P. C. MUKHERJEE,  
Examiner, Outside Audit,  
West Bengal.

## AUDIT COMMENTS.

As per directions contained in the Government of West Bengal, Commerce and Industries Department, Mines and Powers Branch letter No. 1784 dated 4th May, 1955, the stock taker of the West Bengal Government Presses conducted a physical verification of the stock of the West Bengal Government Press, Cooch Behar, during the period from 10th June, 1955 to 17th June, 1955. But the closing stock as on 31st March, 1955 was not worked out on the basis of the aforesaid physical verification for the purpose of indicating the excesses or deficits in actual stock, if any, compared to the Book balance as on 31st March, 1955. As such it could not be certified by audit as to whether the figure of the closing stock as on 31st March, 1955 represented the actual balance of stock in hand.



Store Accounts for the year 1954-55 of the West Bengal Government Stationery Office, Calcutta for the stores held at 38, Gopalnagar Road, Alipore, Calcutta-27.

Receipts.		Issues.	
Rs.		Rs.	
1. Opening balance—			
(i) Stationery Stores . . . . .	67,531	(i) Stationery Stores . . . . .	19,06,109
(ii) Packing cases and Bale Boards . . . . .	2,162	(ii) Packing cases and Bale Boards . . . . .	6,978
(iii) Watermarked Plain Paper . . . . .	1,800(c)	(iii) Watermarked Plain Paper . . . . .	98,550
(iv) Adjustment of previous year's Closing Balance	147	Losses and write off . . . . .	Nil.
2. Receipts during the year—		3. Closing Balances at next year's market rates—	
(i) Net payment for Stationery Stores Rebate . . . . .	20,98,818(b)	(i) Stationery Stores . . . . .	2,89,393(e)
(ii) Packing cases and Bale Boards . . . . .	6,477	(ii) Packing cases and Bale Boards . . . . .	1,950
(iii) Watermarked Plain Paper . . . . .	1,20,150	(iii) Watermarked Plain Paper . . . . .	23,400
3. Returned stores relating to previous year . . . . .	349	4. Net deficit in stock taking . . . . .	Nil.
4. Net excess in stock taking . . . . .	241(c)	5. Depreciation on revaluation of closing stocks at market rate.	Nil.
5. Appreciation on revaluation of closing stock at market rate.	28,705(d)		
	<u>23,26,380</u>		<u>23,26,380</u>

NOTES.—(a) This item of stores has been transferred to this office from the West Bengal Government Press.

(b) Includes Rs. 11,55,146 on account of Direct Supply, the valuation of which has been made on the basis of rate shown in the Rate Contract. Total debit of Rs. 5,23,484-6-0 in respect of Direct Supplies during 1953-54 has been adjusted in this accounts for 1954-55. No further debit has been received during this year.

(c) The stock verification which was conducted by an assistant of the Commerce and Industries Department, during the period from 25th April 1955 to 20th May 1955 revealed an excess of Rs. 433 and a deficit of Rs. 192 or net excess of Rs. 241.

(d) The value of closing stock on 31st March, 1955 as found on actual physical verification has undergone a little appreciation. This appreciation is due to the fact that market rate in respect of certain items has gone up in 1955-56.

(e) Details of closing balance on 31st March 1955 under different categories are given below. Regarding limit of stock to be held under each category of stores the matter has already been taken up with Government.

	Rs.
(i) Paper and Straw Board . . . . .	2,28,618
(ii) Miscellaneous Stores . . . . .	60,775
	<u>2,89,393</u>

ALIPORE ;  
The 27th September, 1955.

A. K. GHOSH,  
Store-keeper.

A. R. BOSE,  
Accountant.

B. B. BANERJEE,  
Superintendent of Stationery, West Bengal.

AUDIT CERTIFICATE.

The Store Account of the West Bengal Stationery Office for the year 1954-55 was test-checked under by supervision and I certify that it is correct according to the best of my information and on consideration of the explanation given to me and as shown by the books of the Office.

CALCUTTA ;

*The 30th September, 1955.*

}

P. C. MUKHERJEE,

*Examiner, Outside Audit, West Bengal.*

See also the Audit Report.

Major Head and Sub-head. 1	Final Grant or Approp- riation. 2	Actual Expendi- ture. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
<b>Major Head "57.—Miscellaneous".</b>			
<b>A.—CONTRIBUTIONS—</b>			
A.-1.—Maintenance of telegraph lines and post offices	7,000	6,499	—501
A.-2.—Grant to Safety First Association—			
R. . . . .	5,000	5,000	..
O. . . . .	..	25,000	..
A.-3.—Grant to Victoria Memorial—			
A.-4.—Grant to Muhammadan Burial Board—			
O. . . . .	4,500	4,624	4,624
R. . . . .	124		
A.-5.—Grant to Darjeeling Municipality—			
O. . . . .	10,800	12,618	12,618
R. . . . .	1,818		
A.-6.—Grants to the Rifle Club—			
R. . . . .	800	800	..
A.-7.—Grants to Ram Krishna Mission—			
R. . . . .	1,660	1,660	..
A.-8.—Grants to Territorial Army—			
R. . . . .	1,200	1,200	..
A.-9.—Contribution to the Posts and Telegraphs Department for Foreign State Telegram—			
O. . . . .	1,000	1,490	1,927
R. . . . .	490		
A.-10.—Augmentation grants to District Boards—	3,70,000	3,70,000	..
A.-11.—Miscellaneous contributions—			
<i>Charged—</i>			
O. . . . .	27,57,000	27,52,266	24,40,070
R. . . . .	—4,734		
Col. 4.—Less contribution mainly due to smaller collection of public work cess and fines consequent on the promulgation of the Estates Acquisition Act.			
<i>Voted—</i>			
O. . . . .	1,08,31,700	93,34,927	93,24,875
R. . . . .	—14,96,773		
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R. . . . .	4,734	4,734	..
<i>Voted—</i>			
R. . . . .	14,85,681	14,85,681	..
<b>Totals—</b>			
<i>Charged</i>	27,57,000	24,40,070	—3,16,930
<i>Voted</i>	1,12,50,000	97,53,003	—14,96,997

## REVIEW.

In the charged appropriation there was a saving of Rs. 3,16,930 which was, however, reduced to Rs. 3,12,196 by the surrender of Rs. 4,734.

The expenditure of Rs. 97,53,003 against the grant of Rs. 1,12,50,000 unresulted in a saving of Rs. 14,96,997 in the voted section of the grant. The surrender of Rs. 14,85,681 reduced the saving to Rs. 11,316.

260 Grant No. 41.—Miscellaneous—Other Miscellaneous Expenditure.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "57.—Miscellaneous".</b>			
<b>A.—DONATIONS FOR CHARITABLE PURPOSES—</b>			
A.-1.—Gross—			
O. . . . .	1,45,000	1,36,034	1,33,981
R. . . . .	—8,966		
A.-2.—Deduct—Recovery from the Government of India			
Col. 4.—Recovery of the cost of deportation charges could not be effected in time.	—3,000	..	+3,000
<b>B.—SPECIAL COMMISSION OF ENQUIRY—</b>			
O. . . . .	8,000	32,283	30,239
R. . . . .	24,283		
<b>C.—PETTY ESTABLISHMENTS—</b>			
C.-2.—Pay of Establishment—			
O. . . . .	74,800	1,06,600	1,03,049
R. . . . .	31,800		
C.-3.—Allowances, honoraria, etc.—			
O. . . . .	61,800	1,04,700	1,04,766
R. . . . .	42,900		
C.-4. Contingencies—			
O. . . . .	6,41,500	6,86,400	7,00,988
R. . . . .	44,900		
<b>D.—IRRECOVERABLE TEMPORARY LOANS AND ADVANCES WRITTEN-OFF—</b>			
O. . . . .	22,000	23,60,000	23,59,047
S. . . . .	23,23,000		
R. . . . .	15,000		
<b>E.—RENTS, RATES AND TAXES—</b>			
O. . . . .	88,200	83,000	75,410
R. . . . .	—5,200		
<b>F.—EXPENDITURE ON ACCOUNT OF STATE PRISONERS—</b>			
O. . . . .	5,000	508	508
R. . . . .	—4,492		
<b>G.—MISCELLANEOUS AND UNFORESEEN CHARGES—</b>			
G. 1.—Rewards for destruction of wild animals—			
O. . . . .	500	905	970
R. . . . .	405		
G.-2.—Other items—			
O. . . . .	1,24,800	2,15,000	2,09,698
R. . . . .	90,200		

**Grant No. 41.—Miscellaneous—Other Miscellaneous Expenditure—contd. 261**

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "57.—Miscellaneous"—contd.</b>			
<b>G.—MISCELLANEOUS AND UNFORESEEN CHARGES—contd.</b>			
G. 3.—Expenditure in connection with riots—			
G. 3(a).—Calcutta—	Rs.		
R. . . . .	41,500	41,500	40,660 —840
G. 3(a)(i).— <i>Deduct</i> —Recoveries from the Go- vernment of India—			
R. . . . .	—19,000	—19,000	—30,570 —11,570
	Col. 4.—See paragraph 4 of the Review.		
G. 3(b).—Other places—			
R. . . . .	14,000	14,000	16,588 +2,586
	Col. 4.—See paragraph 4 of the Review.		
G. 3(b)(i).— <i>Deduct</i> —Recoveries from the Govern- ment of India—			
R. . . . .	—9,000	—9,000	—12,440 —3,440
	Col. 4.—See paragraph 4 of the Review.		
G. 3(d).—Bihar Refugees—			
R. . . . .	18,800	18,800	15,679 —3,121
	Col. 4.—See paragraph 4 of the Review.		
G. 4.—Expenditure in connection with West Bengal National Volunteer Force—			
G. 4(i).—Directorate—			
O. . . . .	64,000	61,715	64,459 +2,744
R. . . . .	—2,285		
G. 4(ii).—Kanchrapara Training Centre—			
O. . . . .	5,25,000	4,45,366	4,31,792 —13,574
R. . . . .	—79,634		
G. 4(iii).—Halisahar Training Centre—			
O. . . . .	5,50,000	4,61,707	4,62,578 +871
R. . . . .	—88,293		
G. 4(v).—Cooch Behar Training Centre—			
O. . . . .	1,10,000	1,04,814	1,05,058 +244
R. . . . .	—5,186		
G. 4(vi).—District Officers—			
O. . . . .	10,000	24,600	31,604 +7,004
R. . . . .	14,600		
	Col. 4.—Inaccurate fixation of the net grant for want of data.		
G. 4(vii).—District Battalions—			
G. 4(vii)(a).—Periodical Training—			
O. . . . .	2,10,000	1,94,439	1,94,762 +323
R. . . . .	—15,561		
G. 4(vii)(b).—Collective Training—			
O. . . . .	2,40,000	3,90,548	3,76,248 —14,300
R. . . . .	1,50,548		
G. 4(viii).—Bangiya Agragami Dal—			
O. . . . .	11,00,000	9,89,113	9,86,682 —2,431
R. . . . .	—1,10,887		

262 Grant No. 41.—Miscellaneous—Other Miscellaneous Expenditure—contd.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head '57.—Miscellaneous"—contd.</b>			
<b>G.—MISCELLANEOUS AND UNFORESEEN CHARGES—contd.</b>			
<b>G. 4.—Expenditure in connection with West Bengal National Volunteer Force—concl'd.</b>			
G. 4(viii)(a).— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—			
Rs.			
O. . . . . 3,00,000	}	—2,69,137	—3,47,867
R. . . . . 30,863			
Col. 4.—Due to adjustment of recoveries anticipated in the next year.			
<b>G. 5.—Scheme for long-term maintenance of refugee orphans from Burma—</b>			
O. . . . . 2,800	}	2,618	2,593
R. . . . . —182			
G. 5(i).— <i>Deduct</i> —Recoveries from Government of India . . . . .			
		—1,400	—948
<b>G. 6.—Charges in connection with requisitioned buildings—</b>			
<i>Charged—</i>			
S. . . . . 1,58,000	1,58,000	98,440	—59,560
Col. 4.—Mainly smaller payment of decretal amount consequent on disposal of lesser number of cases by the Courts.			
<i>Voted—</i>			
O. . . . . 7,17,000	}	4,99,310	5,57,049
R. . . . . —2,17,690			
Col. 4.—Heavy payments towards the close of the year in excess of anticipations.			
<b>G. 7.—State Sailors', Soldiers' and Airmen's Board—</b>			
O. . . . . 7,700	}	7,127	7,153
R. . . . . —573			
<b>G. 8.—Charges in connection with Government Housing Scheme—</b>			
O. . . . . 64,600	}	35,084	31,294
R. . . . . —29,516			
Col. 4.—See paragraph 4 of the Review.			
<b>G. 9.—Administration of Evacuee Property—</b>			
O. . . . . 1,44,700	}	1,48,509	1,49,794
R. . . . . 3,809			
<b>G. 10.—National Tree Planting Celebrations—</b>			
O. . . . . 7,500	}	4,690	4,463
R. . . . . —2,810			
<b>G. 11.—Pre-merger liabilities of Cooch Behar—</b>			
O. . . . . 10,000	}	5,000	3,233
R. . . . . —5,000			

**Grant No. 41.—Miscellaneous—Other Miscellaneous Expenditure—contd. 263**

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "57.—Miscellaneous"—contd.</b>			
<b>G.—MISCELLANEOUS AND UNFORESEEN CHARGES—concl'd.</b>			
<b>G. 12.—Local Development Works Programme—</b>			
Rs.			
O. . . . .	54,80,000	} 83,01,000	67,61,043 —15,39,957
S. . . . .	31,21,000		
R. . . . .	—3,00,000		
	Col. 4.—See paragraph 4 of the Review.		
<b>G. 13.—Charges on account of Subsidised Industrial Housing Scheme . . . . .</b>			
	6,800	..	—6,800
	Col. 4.—See paragraph 2 of the Review.		
<b>G. 14.—State Local Development Works Programme—</b>			
S. . . . .	6,52,000	} 5,86,681	5,04,955 —81,726
R. . . . .	—65,319		
	Col. 4.—See paragraph 4 of the Review.		
<b>G. 15.—Works done out of Sardar Ballavbhai Patel National Memorial Fund—</b>			
S. . . . .	1,20,000	1,20,000	1,19,718 —282
<b>G. 16.—West Bengal's share of pre-partition claims payable to the Government of India—</b>			
R. . . . .	1,60,000	1,60,000	4,66,963 +3,06,963
	Col. 4.—See paragraph 4 of the Review.		
<b>G. 17.—Municipal Administration in Chandernagore—</b>			
S. . . . .	2,20,000	} 1,80,000	.. —1,80,000
R. . . . .	—40,000		
	Col. 4.—See paragraph 4 of the Review.		
<b>H.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged</i>		100	100 ..
<i>Voted—</i>			
O. . . . .	1,600	} 4,000	7,616 +3,616
R. . . . .	2,400		
	Col. 4.—Larger adjustments at the end of the year than anticipated.		
<b>I.—LOSS BY EXCHANGE ON LOCAL TRANSACTIONS—</b>			
O. . . . .	400	} 100	18 —82
R. . . . .	—300		
<b>J.—CHARGES IN ENGLAND—</b>			
High Commissioner for India.			
O. . . . .	100	} 3,620	3,640 +20
R. . . . .	3,520		
<b>L.—DEVELOPMENT SCHEMES—</b>			
O. . . . .	2,10,000	} 1,51,633	1,50,395 —1,238
R. . . . .	—58,367		
	See paragraph 5 of the Review.		

264 Grant No. 41.—Miscellaneous—Other Miscellaneous Expenditure—cont d

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "57.—Miscellaneous"—concl'd.</b>			
<b>M.—COST OF BOOKS AND PERIODICALS—</b>	<b>Rs.</b>		
R. . . . .	673	673	..
For rounding—			
Charged . . . . .	—100	..	+100
Voted . . . . .	—400	..	+400
<hr/>			
<b>Total—"57.—Miscellaneous"—</b>			
Charged—			
S. . . . .	1,58,000	1,58,000	98,540 —59,460
Voted—			
O. . . . .	1,03,29,000	1,63,86,940	1,48,23,539 —15,63,401
S. . . . .	64,36,000		
R. . . . .	—3,78,060		
<hr/>			
<b>Major Head "82.—Capital Account of other State Works outside the Revenue Account".</b>			
<b>N.—DEVELOPMENT SCHEMES—</b>			
<b>N.(i).—Development Schemes—</b>			
<b>N. (i) 1.—Works—</b>			
O. . . . .	94,85,000	38,72,100	34,43,695 —4,28,405
R. . . . .	—56,12,900		
Col. 4.—See paragraph 4 of the Review.			
<b>N. (i) 2.—Establishment—</b>			
O. . . . .	4,15,000	3,60,700	3,24,452 —36,248
R. . . . .	—54,300		
Col. 4.—See paragraph 4 of the Review.			
<b>N.(i) 3.—Tools and plant—</b>			
O. . . . .	50,000	37,100	30,555 —6,545
R. . . . .	—12,900		
Col. 4.—See paragraph 4 of the Review.			
<b>N.(i) (4).—Suspense and Miscellaneous—</b>			
	5,00,000	2,01,079	—2,98,921
Col. 4.—See paragraph 4 of the Review.			
<b>N.(i) 5.—Deduct—Receipts and Recoveries on Capital Account—</b>			
O. . . . .	—26,60,000	—14,57,000	—12,85,134 +1,71,866
R. . . . .	12,03,000		
Col. 4.—See paragraph 4 of the Review.			
<b>N(ii).—Housing Schemes—</b>			
S. . . . .	31,71,000	32,40,340	37,82,465 +5,42,125
R. . . . .	69,340		
Col. 4.—See paragraph 3 of the Review.			



Grant No. 41.—Miscellaneous—Other Miscellaneous Expenditure—contd. 265

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "82.—Capital Account of other State Works outside the Revenue Account",—contd.</b>			
<b>O.—OTHER SCHEMES—</b>			
O.(i).—Gross—	Rs.		
O. . . . .	33,84,000	} 23,07,894	14,14,171
R. . . . .	—10,76,106		
	Col. 4.—See paragraph 3 of the Review.		—8,93,723
O.(ii).—Deduct—Receipts and Recoveries on Capital Account		—1,23,000	..
	Col. 4.—See paragraph 4 of the Review.		+ 1,23,000
<hr/>			
<b>Total—Major Head "82.—Capital Account of other State Works outside the Revenue Account"—</b>			
O. . . . .	1,10,51,000	} 87,38,134	79,11,283
S. . . . .	31,71,000		
R. . . . .	—54,83,866		
<hr/>			
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged</i>		..	..
<i>Voted—</i>			
R. Gross	70,67,789	70,67,789	..
R. Deductions	—12,05,863	—12,05,863	..
<hr/>			
<b>Totals—</b>			
<i>Charged</i>		1,58,000	98,540
<i>Voted—</i>			—59,460
Gross		3,40,74,400	2,44,11,781
Deductions		—30,87,400	—16,76,959
Net		3,09,87,000	2,27,34,822
			—82,52,178

**REVIEW.**

In the charged section, a supplementary appropriation of Rs. 1,58,000 was obtained against which the expenditure was Rs. 98,540 which resulted in a saving of Rs. 59,460.

In the voted section, the original grant of Rs. 2,13,80,000 was augmented to Rs. 3,09,87,000 by a supplementary grant of Rs. 96,07,000 against which the expenditure incurred amounted to Rs. 2,27,34,822. This resulted in a saving of Rs. 82,52,178 in the grant which was, however, reduced to Rs. 23,90,252 by the surrender of Rs. 58,61,926.

2. Sub-head—G. 13.—The original provision of Rs. 6,800 made under this head was reduced to *nil* in the revised estimate which shows that the Government was aware that there would be no expenditure on that account during

## REVIEW—concl'd.

the currency of the year. Accordingly, the original provision should have been withdrawn either by re-appropriation or by surrender. But neither of the above courses was actually implemented which resulted in the final saving of the provision as a whole. This indicates defective control.

3. The scheme for the building up of residential flats at Karaya Road was started from the year 1952-53 wherefrom it was being classified under "Other Schemes", *i.e.* schemes outside the Plan. During the latter part of the year 1954-55, it was decided to include the scheme in the First Five Year Plan and consequently to classify the same as 'Development Schemes'. The above position was exhibited in the Revised Estimate accordingly and formal orders sanctioning the transfer of the expenditure incurred on this account during the year 1954-55 from the head "Other Schemes"—to the head "Development Schemes" were also issued. But necessary re-appropriation of funds was not arranged for during the financial year thus resulting in an excess under sub-head N(ii) and a saving under sub-head O(i). This indicates defective control.

It has been explained by the Works and Buildings Department that the instructions for issuing formal orders for the opening of the new head were communicated to that Department by the Development Department in its note of the 31st. March, 1955 which was, however, received by the former Department on the 12th. April, 1955, *i.e.* after the close of the financial year when no re-appropriation was permissible.

4. The explanations of variations in respect of the sub-heads—G-3(a)(i), G-3(b), G-3(b)(i), G-3(d), G-8, G-12, G-14, G-16, G-17, N(i)-1, N(i)-2, N(i)-3, N(i)-4, N(i)-5, and O(ii) could not be included as the same were wanting from the controlling authorities.

5. Sub-head "L-Development Schemes" shows the expenditure on the following schemes :—

Names of Schemes.	Expenditure during 1954-55.	Expenditure to end of 1954-55.
	Rs.	Rs.
1. Village Panchayets . . . . .	20,895	58,450
2. Amelioration of Backward Classes . . . . .	1,29,500	6,34,127
Total . . . . .	1,50,395	6,29,577

6. Group head—'N-Development Schemes' includes Capital expenditure on the following Schemes :—

Names of Schemes.	Expenditure during 1954-55.	Expenditure to end of 1954-55.
	Rs.	Rs.
1. Kanchrapara Area Development Scheme . . . . .	27,49,047	2,22,42,020
2. Re-housing of <i>bustee</i> -dwellers and constitution of a Housing Board for the purpose.	—56,505	13,74,682
3. Tollygunge Land Development Schemes . . . . .	22,105	25,94,414
4. Kalyani Housing Scheme . . . . .	25,04,031	25,04,031
5. Scheme for the building of residential flats at Karaya Road . . . . .	8,41,024	14,67,677
6. Housing Scheme at Bowali Mondol Road . . . . .	27,410	27,410
7. Gariahat Housing Scheme . . . . .	4,10,000	4,10,000
TOTAL . . . . .	64,97,112	3,08,20,234

**Grant No. 42.—Miscellaneous—Expenditure on Displaced Persons. 267**

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "57.—Miscellaneous"—Expenditure on Displaced Persons".</b>				
<b>A.—SUPERINTENDENCE—</b>				
O. . . . .	Rs. 12,81,000	} 13,21,000	13,03,970	-17,030
R. . . . .	40,000			
<b>B.—ATTACHED AND SUBORDINATE OFFICES—</b>				
<b>B. (i).—Works and Buildings and Public Health Establishments—</b>				
O. . . . .	2,50,000	} 2,86,000	3,69,929	+83,929
R. . . . .	36,000			
Col. 4.—Due to adjustment of charges relating to the antiepidemic staff under this head instead of under the group head ' C-Relief '.				
<b>B. (ii).—District and Sub-divisional establishments—</b>				
O. . . . .	18,75,000	} 19,06,000	19,17,657	+11,657
R. . . . .	31,000			
<b>C.—RELIEF—</b>				
<b>C. (i).—Pay and allowances—</b>				
O. . . . .	15,43,000	} 22,16,000	21,83,284	-32,716
R. . . . .	6,73,000			
<b>C. (ii).—Contingencies—</b>				
O. . . . .	1,62,07,000	} 2,72,10,000	2,76,30,618	+4,20,618
S. . . . .	2,31,000			
R. . . . .	1,07,72,000			
<b>C. (iii).—Grants-in-aid—</b>				
O. . . . .	7,82,000	} 2,00,000	1,89,605	-10,395
R. . . . .	-5,82,000			
<b>C. (iv).—Losses . . . . .</b>				
		..	689	+689
<b>D.—REHABILITATION—</b>				
<b>D. (i).—Pay and allowances—</b>				
O. . . . .	3,50,000	} 4,10,000	4,48,925	+38,925
R. . . . .	60,000			
<b>D. (ii).—Contingencies—</b>				
O. . . . .	3,85,000	} 4,01,000	4,86,521	+85,521
R. . . . .	16,000			
Col. 4.—Abnormal demands for tubewells in private colonies and marriage grants exceeded the anticipations.				
<b>D. (iv).—Grants-in-aid—</b>				
O. . . . .	71,89,000	} 63,90,000	63,13,984	-76,016
R. . . . .	-7,99,000			
<b>D. (vii).—Other charges (training schemes)—</b>				
O. . . . .	13,12,000	} 8,50,000	8,96,720	+46,720
R. . . . .	-4,62,000			

268 Grant No. 42.—Miscellaneous—Expenditure on Displaced Persons—contd

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 57.—Miscellaneous"—Expenditure on Displaced Persons—contd.</b>			
<b>D.—REHABILITATION—concl'd.</b>			
D(xi)(a).—Building and other materials for displaced persons—			
Rs.			
O . . . . . 30,17,000	} 13,00,000	11,07,079	—1,92,921
R . . . . . —17,17,000			
Col. 4.—Fixation of net grant based on wrong actuals.			
D(xi)(b).—Deduct—Recoveries on account of sale, etc.—			
O . . . . . —30,17,000	} —10,55,000	—11,09,161	—54,161
R . . . . . 19,62,000			
D(xiii).—Primary Education—			
O . . . . . 47,52,000	} 34,70,000	34,78,466	+ 8,466
R . . . . . —12,82,000			
D(xiv).—Homes for unattached women and children—			
O . . . . . 10,59,000	} 7,64,000	7,38,677	—25,323
R . . . . . —2,95,000			
D(xvi).—Other schemes—Handloom scheme—			
	..	715	+ 715
D(xxiv).—Administration of the Rehabilitation of Displaced Persons and Eviction of Persons in Unauthorised Occupation of Land Act, 1951—			
O . . . . . 1,20,000	} 1,05,000	1,03,428	—1,572
R . . . . . —15,000			
D(xxix).—Government Production Centre—			
	..	61,351	+ 61,351
Col. 4.—Non-provision of funds for want of full estimates from the local officers.			
<b>F.—DEVELOPMENT DIVISION—</b>			
	..	62,819	+ 62,819
Col. 4.—Head opened too late to provide funds.			
<b>H.—SCHEME FOR DISPERSAL OF DISPLACED COLLEGE STUDENTS FROM CALCUTTA—</b>			
O . . . . . 13,12,000	} 13,41,000	13,03,181	—37,819
R . . . . . 29,000			
<b>I.—LOSSES—</b>			
R . . . . . 8,000	8,000	3,000	—5,000
Col. 4.—Number of cases finalised lesser than anticipated.			
<b>J.—Deduct—RECOVERIES FROM THE UNION GOVERNMENT—</b>			
O . . . . . —3,29,21,000	} —3,95,39,000	—3,77,16,570	+ 18,22,430
R . . . . . —66,18,000			

**Grant No. 42.—Miscellaneous—Expenditure on Displaced Persons—contd. 269**

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "57.—Miscellaneous"—expenditure on Displaced Persons—concl'd.</b>			
<b>K.—ADMINISTRATION OF FULLIA TOWNSHIP FOR REHABILITATION OF DISPLACED PERSONS—</b>			
<b>K(i).—Gross—</b>			
O. . . . .	Rs. 2,06,000	} 2,09,838	2,34,457
R. . . . .	3,838		
Col. 4.—Non-provision of fund through inadvertence. See paragraph 2 of the Review.			
<b>K(ii).—Deduct—Recoveries from the Central Government—</b>			
O. . . . .	—2,06,000	} —1,64,000	..
R. . . . .	42,000		
Col. 4.—See paragraph 3 of the Review.			
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<b>Total—Major Head " 57.—MISCELLANEOUS"—Expenditure on Displaced Persons—</b>			
O. . . . .	54,96,000	} 76,29,838	1,00,09,344
S. . . . .	2,31,000		
R. . . . .	19,02,838		
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<b>Major Head "22.—Interest on Debt and other obligations"—Expenditure on Displaced Persons—Interest on Ordinary Debt—</b>			
<b>L.—INTEREST ON LOANS TAKEN FROM UNION GOVERNMENT—</b>			
<i>Charged—</i>			
O. . . . .	1,21,000	} 37,000	33,000
R. . . . .	—84,000		
Col. 4.—Less payment of interest charges for the reasons explained in sub-head R.			
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<b>Major Head " 82.—Capital Account of other State Works outside the Revenue Account"—Expenditure on Displaced Persons—</b>			
<b>M.—DIRECT BUILDING PROGRAMME FOR HOUSING DISPLACED PERSONS—</b>			
<b>M-1.—Works—</b>			
S. . . . .	46,00,000	} 48,00,000	61,95,858
R. . . . .	2,00,000		
Col. 4.—Due to (i) accelerated progress of work and (ii) larger adjustment of liabilities of past years.			

270 Grant No. 42.—Miscellaneous—Expenditure on Displaced Persons—contd

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 82.—Capital Account of other State Works outside the Revenue Account"—Expenditure on Displaced Persons—contd.</b>			
<b>M.—DIRECT BUILDING PROGRAMME FOR HOUSING DISPLACED PERSONS—concl'd.</b>			
<b>M.-2.—Deduct—Receipts and Recoveries on Capital Account—</b>			
O. . . . .	Rs. —10,000	} —16,000	.. +16,000
R. . . . .	—6,000		
Col. 4.—Fixation of net grant through inadvertence.			
<b>N.—SCHEME FOR COLONISATION OF DISPLACED PERSONS—</b>			
<i>Charged—</i>			
O. . . . .	10,000	} ..	.. ..
R. . . . .	—10,000		
<i>Voted—</i>			
O. . . . .	1,16,00,000	} 52,00,000	65,87,577 +13,87,577
S. . . . .	10,06,000		
R. . . . .	—74,06,000		
Col. 4.—Due to purchase of earth-cutting machines (Rs. 3 lakhs) not provided for in the budget and larger payment of compensation for lands (Rs. 10,87,000) than anticipated.			
<b>N.-1.—Deduct—Receipts and Recoveries on Capital Account—</b>			
O. . . . .	—10,000	} —15,000	—21,117 —6,117
R. . . . .	—5,000		
Col. 4.—Realisation of receipts from the displaced persons exceeded the anticipation.			
<b>O.—OTHER SCHEMES FOR REHABILITATION OF DISPLACED PERSONS—</b>			
O. . . . .	20,15,000	} 12,00,000	77,113 —11,22,887
R. . . . .	—8,15,000		
Col. 4.—See paragraph 3 of the Review.			
<b>O.-1.—Deduct—Receipts and Recoveries on Capital Account—</b>			
O. . . . .	—3,000	} —40,000	—8,514 +31,486
R. . . . .	—37,000		
Col. 4.—Inaccurate fixation of the net grant based on incorrect information.			
<b>P.—CONSTRUCTION OF ROADS, BUILDINGS, ETC. FOR FULIA TOWNSHIP—</b>			
O. . . . .	3,23,000	} 13,301	22,211 +8,910
R. . . . .	—3,09,699		
Col. 4.—See paragraph 3 of the Review.			

**Grant No. 42.—Miscellaneous—Expenditure on Displaced Persons—contd. 271**

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 82.—Capital Account of other State Works outside the Revenue Account"—Expenditure on Displaced Persons—concl'd.</b>			
<b>P.—CONSTRUCTION OF ROADS, BUILDINGS, ETC., FOR FULIA TOWNSHIP—concl'd.</b>			
<b>P.-1.—Deduct—Receipts and Recoveries on Capital Account—</b>			
Rs.			
R. . . . . —14,133	—14,133	—18,522	—4,389
Col. 4.—See paragraph 3 of the Review.			
<b>P.-2.—Deduct—Recoveries from the Union Government—</b>			
O. . . . . —3,23,000	}	}	}
R. . . . . 3,23,000	..	..	..
<b>Total—Major Head "82.—Capital Account of other State Works outside the Revenue Account"—Expenditure on Displaced Persons—</b>			
<b>Charged—</b>			
O. . . . . 10,000	}	}	}
R. . . . . —10,000	..	..	..
<b>Voted—</b>			
O. . . . . 1,35,92,000	}	}	}
S. . . . . 56,06,000	1,11,28,168	1,28,34,606	+17,06,438
R. . . . . —80,69,832			
<b>Major Head "Loans and Advances by State Governments"—</b>			
<b>Q.—LOANS AND ADVANCES TO DISPLACED PERSONS—</b>			
O. . . . . 3,67,46,000	}	}	}
S. . . . . 49,53,000	4,78,33,000	4,80,86,012	+2,53,612
R. . . . . 61,34,000			
<b>Major Head "Public Debt"—Debt raised in India—</b>			
<b>Loans from Union Government—</b>			
<b>R.—LOANS FOR DISPLACED PERSONS—</b>			
<b>Charged—</b>			
O. . . . . 15,00,000	}	}	}
R. . . . . —9,00,000	6,00,000	5,00,000	—1,00,000
Col. 4.—Less repayment of loans to the Union Government owing to non-availability of up-to-date figure of collections.			

272 Grant No. 42.—Miscellaneous—Expenditure on Displaced Persons—concl'd.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Surrenders or withdrawals within grant or appro- priation—</b>			
	Rs		
<i>Charged—</i>			
R. . . . .	9,94,000	9,94,000	.. —9,94,000
<i>Voted—</i>			
R. Gross . . . . .	—43,20,139	—43,20,139	.. +43,20,139
R. Deductions . . . . .	43,53,133	43,53,133	.. —43,53,133
<b>Total—Grant No. 42.—Miscellaneous—Expen- diture on Displaced Persons—</b>			
<i>Charged</i> . . . . .	16,31,000	5,33,000	—10,98,000
<i>Voted—</i>			
Gross . . . . .	10,31,14,000	10,98,03,846	+66,89,846
Deductions . . . . .	—3,64,90,000	—3,88,73,884	—23,83,884
Net . . . . .	6,66,24,000	7,09,29,962	+43,05,962

REVIEW.

There was a saving of Rs. 10,98,000 in the charged appropriation which was reduced to Rs. 1,04,000 by the surrender of Rs. 9,94,000. The bulk of the saving was contributed to by the sub-head R.

In the voted section, the original grant of Rs. 5,58,34,000 was augmented to Rs. 6,66,24,000 by the supplementary grant of Rs. 1,07,90,000 against which the expenditure was Rs. 7,09,29,962. This resulted in an excess of Rs. 43,05,962 over the grant which was further inflated to Rs. 43,38,956 by the surrender of Rs. 32,994. Large excesses occurred mainly under the sub-heads C(ii), M-1 and Q of the grant.

2. Expenditure amounting to Rs. 32,247 incurred on the administration of the Agricultural Institute at Fulia without any provision of funds remained uncovered throughout the year. The controlling authority explained the omission as due to inadvertence. This indicates defective control.

3. Reasons for the variations in Col. 4 under the sub-heads K(ii), O, P and P-1 could not be incorporated as the same were not received from the controlling authorities.



See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "63.-B—Community Development Projects"—</b>			
<b>A.—SUPERVISION—</b>			
O. . . . .	Rs. 2,25,000	} 1,88,200	1,93,554
R. . . . .	—36,800		
<b>B.—DISTRICT ESTABLISHMENT—</b>			
O. . . . .	13,67,700	} ..	..
R. . . . .	—13,67,700		
<b>B(1).—Project Headquarters—</b>			
<b>B(1)-1.—Pay of Officers</b>			
R. . . . .	59,600	59,600	58,873
<b>B(1)-2.—Pay of Establishment—</b>			
R. . . . .	4,68,000	4,68,000	4,67,065
<b>B(1)-3.—Allowances, honoraria, etc.—</b>			
R. . . . .	3,66,200	3,66,200	3,63,914
<b>B(1)-4.—Contingencies</b>			
R. . . . .	2,89,600	2,89,600	3,18,726
Col. 4.—Mainly due to the cost of administrative buildings wrongly included under this sub-head instead of under sub-head R(1) (Rs. 18,506) and (ii) unanticipated claims of unavoidable nature towards the fag end of the year.			
<b>C.—ANIMAL HUSBANDRY AND AGRICULTURE EXTENSION—</b>			
O. . . . .	2,24,300	} 2,94,400	3,02,484
R. . . . .	70,100		
<b>D.—HEALTH AND RURAL SANITATION—</b>			
<b>D(1).—Health Centres—</b>			
O. . . . .	6,42,900	} 20,000	20,379
R. . . . .	—6,22,900		
<b>D(2).—Dispensaries—</b>			
O. . . . .	3,61,900	} ..	..
R. . . . .	—3,61,900		
<b>D(3).—Mobile Medical-cum-Public Health Unit—</b>			
O. . . . .	52,400	} 57,000	20,385
R. . . . .	4,600		
Col. 4.—Inaccurate fixation of net grant due to inadvertence.			
<b>D(4).—Anti-Malarial Unit—</b>			
O. . . . .	77,300	} ..	1,256
R. . . . .	—77,300		
<b>D(5).—Drainage—</b>			
O. . . . .	1,74,200	} 91,000	78,503
R. . . . .	—83,200		
Col. 4.—Due to earth work in a channel having been temporarily abandoned on technical grounds at the fag end of the year.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "63-B-Community Development Projects"—contd.</b>			
<b>D.—HEALTH AND RURAL SANITATION—concl'd.</b>			
Rs.			
D(6).—Water Supply—			
O. . . . .	6,39,100	5,00,000	3,91,279
R. . . . .	—1,39,100		
Col. 4.—Due to slow progress of work in the construction of masonry and ringwells in the last month of the year.			
D(7).—Sanitation—			
O. . . . .	53,500	30,000	14,440
R. . . . .	—33,500		
Col. 4.—Unanticipated savings due to (1) non-receipt of indented materials in time (Rs. 3,200) and (2) non-payment of subsidy for certain construction works due to non-fulfilment of conditions by the parties.			
<b>E.—EDUCATION—</b>			
O. . . . .	11,22,100	3,47,400	3,18,973
R. . . . .	—7,74,700		
<b>F.—SOCIAL EDUCATION—</b>			
O. . . . .	6,85,600	4,61,100	4,27,019
R. . . . .	—2,24,500		
<b>G.—COMMUNICATION—</b>			
G(1).—Metalled Roads—			
O. . . . .	24,14,900	18,62,000	14,78,028
R. . . . .	—5,52,900		
Col. 4.—Due to non payment of bills for purchases made during the year.			
G(2).—Katcha Roads—			
O. . . . .	2,93,200	1,39,000	1,00,882
R. . . . .	—1,54,200		
Col. 4.—Slow progress of works due to earth work not being completed to the anticipated extent.			
<b>H.—TRAINING—</b>			
O. . . . .	1,35,100	..	..
R. . . . .	—1,35,100		
<b>I.—RURAL ARTS, CRAFTS AND INDUSTRIES—</b>			
O. . . . .	33,800	1,84,000	1,59,761
R. . . . .	1,50,200		
Col. 4.—Mainly due to non-adjustment of the cost of C-1 sheets, iron rods and cement for want of Book Transfer invoices (Rs. 4,635) (ii) non-purchase of equipment and furniture for a training centre (Rs. 5,527) and (iii) non-supply of articles by the contractors (Rs. 12,293).			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head 63-B—"Community Development Projects"—concl'd.</b>			
<b>J.—NATIONAL EXTENSION SERVICE PROGRAMME—</b>			
Rs.			
O. . . . . 41,92,000	4,05,200	3,33,328	—71,872
R. . . . . —37,86,800			
Col. 4.—Mainly slow progress of a work due to paucity of necessary technical staff (Rs. 40,502) and non-utilisation of the provision for certain expenditure due to reasons beyond control (Rs. 17,642).			
<b>Total—Major Head "63.-B.—Community Development Projects"—</b>			
O. . . . . 1,26,95,000	57,52,700	50,48,849	—7,03,851
R. . . . . —69,42,300			
<b>Major Head "22-Interest on Debt and other obligations—Interest on Ordinary Debt."—</b>			
<b>K.—INTEREST ON SHORT-TERM LOAN FROM THE RESERVE BANK OF INDIA—</b>			
<i>Charged—</i>			
O. . . . . 12,000	..	..	..
R. . . . . —12,000			
<b>L.—INTEREST ON LOANS TAKEN FROM UNION GOVERNMENT—INTEREST ON LOANS FOR EXPENDITURE UNDER THE COMMUNITY DEVELOPMENT PROJECTS—</b>			
<i>Charged—</i>			
O. . . . . 2,88,000	66,200	66,198	—2
R. . . . . —2,21,800			
<b>Total—Major Head "22—Interest on Debt and other obligations"—</b>			
O. . . . . 3,00,000	66,200	66,198	—2
R. . . . . —2,33,800			
<b>Major Head "82.—Capital Account of other State Works outside the Revenue Account"—Community Development Projects—</b>			
<b>M.—ANIMAL HUSBANDARY AND AGRICULTURE EXTENSION—</b>			
O. . . . . 8,57,200	2,77,700	2,70,433	—7,267
R. . . . . —5,79,500			
<b>N.—IRRIGATION—</b>			
O. . . . . 26,95,900	4,73,700	2,58,164	—2,15,536
R. . . . . —22,22,200			
Col. 4.—Mainly due to (i) non-clearance of Suspense accounts during the year (Rs. 1,90,420) and non-receipt of equipments indented for (Rs. 20,339).			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "82—Capital Account of other State Works outside the Revenue Account—concl'd.</b>			
<b>O.—RECLAMATION—</b>			
<b>O(1).—Tractor Reclamation—</b>			
Rs.			
O. . . . . 1,45,000	} 5,55,000	5,22,602	—32,398
R. . . . . 4,10,000			
<b>P.—HEALTH AND RURAL SANITATION—</b>			
O. . . . . 2,69,400	} ..	..	..
R. . . . . —2,69,400			
<b>Q.—RURAL ARTS, CRAFTS AND INDUSTRIES—</b>			
O. . . . . 20,000	} 12,400	11,400	—1,000
R. . . . . —7,600			
<b>R.—WORKS (URBAN UNIT)—</b>			
<b>R(1).—Land acquisition, reclamation, develop- ment of roads and construction of houses—</b>			
O. . . . . 53,37,000	} 11,00,000	9,49,942	—1,50,058
R. . . . . —42,37,000			
Col. 4.—See paragraph 2 of the Review.			
<b>R(2).—Water supply in township—</b>			
O. . . . . 11,51,700	} 2,22,000	2,09,575	—12,425
R. . . . . —9,29,700			
<b>R(3).—Electricity in township—</b>			
O. . . . . 13,85,800	} 3,81,000	3,69,703	—11,297
R. . . . . —10,04,800			
<b>S.—Deduct—Receipts and Recoveries on Capital Account—</b>			
O. . . . . —10,000	} —1,53,500	—13,032	+1,40,468
R. . . . . —1,43,500			
<b>T.—NATIONAL EXTENSION SERVICE PROGRAMME—</b>			
O. . . . . 12,76,000	} ..	..	..
R. . . . . —12,76,000			
<b>Total—Major Head "82—Capital Account of other State Works outside the Revenue Account"— Community Development Projects—</b>			
O. . . . . 1,31,28,000	} 28,68,300	25,78,787	—2,89,513
R. . . . . —1,02,59,700			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "Loans and Advances by State Governments"—</b>			
<b>U.—LOANS AND ADVANCES FOR COMMUNITY DEVELOPMENT PROJECTS—</b>			
O. . . . .	Rs. 51,46,000	10,61,000	9,98,325
R. . . . .	—40,85,000		
<b>V.—LOANS AND ADVANCES FOR NATIONAL EXTENSION SERVICE PROGRAMME—</b>			
O. . . . .	10,50,000	..	..
R. . . . .	—10,50,000		
<b>Total—Major Head "Loans and Advances by State Governments"—</b>			
<b>Community Development Projects—</b>			
O. . . . .	61,96,000	10,61,000	9,98,325
R. . . . .	—51,35,000		
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged—</i>			
R. . . . .	2,33,800	2,33,800	..
<i>Voted—</i>			
R. Gross . . . . .	2,21,93,500	2,21,93,500	..
R. Deduction . . . . .	1,43,500	1,43,500	..
<b>Total—Grant No. 43.—Community Development Projects—</b>			
<i>Charged</i> . . . . .	3,00,000	66,198	—2,33,802
<i>Voted—</i>			
Gross . . . . .	3,20,29,000	86,38,993	—2,33,90,007
Deduction . . . . .	—10,000	—13,032	—3,032
Net . . . . .	3,20,19,000	86,25,961	—2,33,93,039

### REVIEW.

There was a saving of Rs. 2,33,802 in the charged Appropriation, which was reduced to Rs. 2 by the surrender of Rs. 2,33,800.

In the voted section, the expenditure of Rs. 86,25,961 against the grant of Rs. 3,20,19,000 resulted in a saving of Rs. 2,33,93,039. The surrender of Rs. 2,23,37,000 reduced the saving to Rs. 10,56,039. Sub-heads J, N, R(1), R(2), R(3), T, U and V mainly contributed the bulk of the saving.

2. Explanations of variations in respect of sub-head R(1) could not be included as the same was not furnished by the controlling authority.

## Grant No. 44.—Extra-Ordinary Charges.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "63—Extra-Ordinary Charges".</b>			
<b>A.—CHARGES IN INDIA—</b>			
<b>A.-1.—Miscellaneous—</b>			
<b>A.1(a).—Extra Police Force—</b>			
<b>A.-1(a)(2).—Police appointed for the per- formance of agency functions—</b>			
	Rs.		
O. . . . .	12,27,000		
R. . . . .	48,200		
	12,75,200	11,62,058	—1,13,142
<b>Deduct.—Recoveries from the Centre—</b>			
O. . . . .	—12,27,000		
R. . . . .	—48,200		
	—12,75,200	—12,75,167	+33
<b>A.-1(a)(3).—Additional Police employed for the performance of nonagency functions .</b>			
	4,33,000	4,24,034	—8,966
<b>A.-1(a)(4).—Additional Police for Enforcement Branch—</b>			
O. . . . .	22,52,000		
R. . . . .	—67,085		
	21,84,915	21,67,879	—17,036
<b>A.-1(d).—Food—</b>			
<b>A.-1(d)(A).—Secretariat—</b>			
O. . . . .	7,31,000		
R. . . . .	—58,400		
	6,72,600	6,76,468	+3,868
<b>A.-1(d)(B).—Finance—</b>			
O. . . . .	9,22,500		
R. . . . .	—84,800		
	8,37,700	8,38,263	+563
<b>A.-1(d)(C).—Directorate of Procurement and Supply—</b>			
<b>Charged—</b>			
S. . . . .	15,400	15,400	17,343
<b>Voted—</b>			
O. . . . .	87,01,000		
R. . . . .	—24,22,000		
	62,79,000	61,96,003	—82,997
<b>A.-1(d)(D).—Directorate of Rationing &amp; Dis- tribution—</b>			
O. . . . .	3,31,300		
R. . . . .	—1,62,500		
	1,68,800	1,68,706	—94
<b>A.-1(d)(E).—Calcutta (including Industrial Area) Rationing—</b>			
<b>Charged—</b>			
S. . . . .	200		
R. . . . .	900		
	1,100	2,483	+1,383
<b>Voted—</b>			
O. . . . .	1,11,76,200		
R. . . . .	—23,83,000		
	87,93,200	87,86,586	—6,614

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "63—Extra-Ordinary Charges"—contd.</b>			
<b>A.—CHARGES IN INDIA—contd.</b>			
<b>A.-1.—Miscellaneous—contd.</b>			
<b>A.-1 (d).—Food—concl'd.</b>			
A.-1(d)(F).—Town Rationing—	Rs.		
O. . . . .	1,22,000		
R. . . . .	—19,800		
A.-1(d)(G).—District Distribution—			
Charged—			
S. . . . .	2,200		
R. . . . .	—900		
Voted—			
O. . . . .	27,29,200		
R. . . . .	—7,57,500		
A.-1(d)(H).—Directorate of Transportation—			
Charged—			
S. . . . .	200		
Voted—			
O. . . . .	31,54,800		
R. . . . .	—2,24,600		
A.-1(d)(J).—Directorate of Storage—			
O. . . . .	15,60,400		
R. . . . .	1,94,600		
A.-1(d)(L).—Directorate of Inspection—			
O. . . . .	3,82,600		
R. . . . .	—51,400		
<i>Deduct</i> —Lump sum cut for anticipated saving—			
O. . . . .	—50,00,000		
R. . . . .	50,00,000		
A.-1(e).—Supplies—			
A.-1(e)(A).—Secretariat—			
O. . . . .	4,38,000		
R. . . . .	—3,27,600		
A.-1(e)(B).—Directorate of Consumers' goods—			
O. . . . .	6,93,400		
R. . . . .	—6,93,400		
A.-1(e)(C).—Directorate of Textile—			
O. . . . .	2,92,300		
R. . . . .	—2,92,300		
<i>Deduct</i> —Establishment charges recoverable from other Governments Departments etc.—			
O. . . . .	—25,700		
R. . . . .	25,700		
A.-1(e)(E).—Directorate of Textiles and Con- sumers' Goods—			
R. . . . .	9,08,600		

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "63—Extra-Ordinary Charges".—concl'd.</b>			
<b>A.—CHARGES IN INDIA—concl'd.</b>			
<b>A.-1—Miscellaneous—concl'd.</b>			
<b>A.-1(e)(E).—Directorate of Textiles and Con- sumers' goods.—concl'd.</b>			
<i>Deduct</i> —Establishment charges recoverable from other Governments etc.—			
R. . . . .	Rs. —5,400	—5,400	..
<b>A.-1(f).—Motor Spirit Rationing Scheme—</b>			
R. . . . .	659	659	309 —350
<b>A.-1(g).—Loss on sale of subsidised food—</b>			
O. . . . .	1,41,19,000	1,67,79,000	1,42,473—1,66,36,527
S. . . . .	26,60,000		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
<b>A.-1(h).—Programme of permanent Improve- ment in Sunderban Area—</b>			
O. . . . .	51,61,000	24,00,000	17,34,560 —6,65,440.
R. . . . .	—27,61,000		
<i>Col. 4.—See paragraph 2 of the Review.</i>			
<b>B.—CHARGES IN ENGLAND—</b>			
<b>High Commissioners for India—</b>			
<b>Leave salaries and deputation pay—</b>			
R. . . . .	8,300	8,300	8,241 —59
<b>Surrenders or withdrawals within grant or appro- priation—</b>			
R. Gross . . . . .	91,45,026	91,45,026	.. —91,45,026
R. Deductions . . . . .	—49,72,100	—49,72,100	.. +49,72,100
<b>TOTALS—</b>			
<i>Charged</i> . . . . .	18,000	21,162	+3,162
<b>Voted—</b>			
Gross . . . . .	5,70,86,700	3,04,81,317	—2,66,05,383
Deductions . . . . .	—62,52,700	—12,80,567	+49,72,133
Net . . . . .	5,08,34,000	2,92,00,750	—2,16,33,250

### REVIEW.

In the charged section the expenditure exceeded the supplementary appropriation by Rs. 3,162 which was mainly contributed by sub-heads A.1(d)(C) and A.1(d)(E).

In the voted section the original grant of Rs. 4,81,74,000 was augmented to Rs. 5,08,34,000 by supplementary grant of Rs. 26,60,000 against which the expenditure during the year was Rs. 2,92,00,750 resulting in a saving of Rs. 2,16,33,250. The surrender of Rs. 41,72,926 reduced the saving to Rs. 1,74,60,324 in the final modified grant. Sub-head A.1(G) and A.1(h) contributed to the bulk of the saving.

2. The explanations in respect of sub-heads A. 1(g) and A.1(h) under the minor head A could not be included as the same were not furnished by the controlling officer.



**Grant No. 45.—Pre-Partition Payments.**

281.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "64-C.—Pre-Partition Payments".</b>			
<b>B.—CLAIMS PASSED BY THE APPLICATION COMMITTEE—</b>			
	Rs.		
O. . . . .	50,00,000	}	
R. . . . .	—13,33,413		
Surrenders or withdrawals within grant—			
R. . . . .	13,33,413	..	—13,33,413
<b>TOTAL</b>		50,00,000	36,66,300 —13,33,700

**REVIEW.**

There was a saving of Rs. 13,33,700 in the grant. The surrender of Rs. 13,33,413 reduced the saving to Rs. 287.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "XLVI-A-Receipts from Road and Water Transport Schemes."</b>			
<i>Working Expenses.</i>			
<b>I.—STATE TRANSPORT SERVICE IN CALCUTTA AND SURROUNDING AREAS—</b>			
<b>I(1).—Direction—</b>			
O. . . . .	Rs. 3,80,000	} 3,99,200	4,10,248
R. . . . .	19,200		
<b>I(2).—Operation—</b>			
<b>I(2)(a).—Pay of Officers—</b>			
O. . . . .	63,600	} 66,000	68,755
R. . . . .	2,400		
<b>I(2)(b).—Pay of establishment—</b>			
O. . . . .	20,20,500	} 20,15,000	20,03,982
R. . . . .	—5,500		
<b>I(2)(c).—Allowances, honoraria, etc.—</b>			
O. . . . .	13,77,500	} 13,93,000	13,45,047
R. . . . .	15,500		
<b>I(2)(d).—Contingencies—</b>			
O. . . . .	55,02,500	} 58,74,000	60,11,421
R. . . . .	3,71,500		
<b>I(2)(e).—Other Miscellaneous Charges—</b>			
<i>Charged—</i>			
O. . . . .	9,21,000	} 5,93,000	11,67,055
R. . . . .	—3,28,000		
Col. 4.—See paragraph 2 of the Review.			
<i>Voted—</i>			
O. . . . .	14,63,000	} 13,03,000	15,36,117
R. . . . .	—1,60,000		
Col. 4.—See paragraph 2 of the Review.			
<b>II.—CENTRAL WORKSHOP—</b>			
<b>II(1).—Direction—</b>			
O. . . . .	95,000	} 84,400	81,113
R. . . . .	—10,600		
<b>II(2).—Operation—</b>			
<b>II(2)(a).—Pay of Officers—</b>			
O. . . . .	14,400	} 9,000	13,378
R. . . . .	—5,400		
Col. 4.—See paragraph 2 of the Review.			
<b>II(2)(b).—Pay of Establishment—</b>			
O. . . . .	3,15,500	} 2,22,000	2,18,199
R. . . . .	—93,500		
<b>II(2)(c).—Allowances, honoraria, etc.—</b>			
O. . . . .	2,06,500	} 1,32,500	1,19,574
R. . . . .	—74,000		

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "XLVI-A-Receipts from Road and Water Transport Schemes"—concl.</b>			
<i>Working Expenses—concl.</i>			
<b>II.—CENTRAL WORKSHOP—concl.</b>			
II(2).—Operation—concl.			
II(2) (d).—Contingencies—	Rs.		
O. . . . .	14,69,500	8,42,500	8,51,625
R. . . . .	—6,27,000		
II(2) (e).—Other Miscellaneous charges—			
<i>Charged—</i>			
O. . . . .	1,29,000	65,000	..
R. . . . .	—64,000		
Voted . . . . .	2,38,000		—2,38,000
	Col. 4.—See paragraph 2 of the Review.		
<b>III.—MOTOR SERVICE IN COOCH BEHAR—</b>			
III(1).—Direction—			
O. . . . .	22,500	26,730	25,877
R. . . . .	4,230		
III(2).—Operation—			
<i>Charged—</i>			
O. . . . .	13,000	..	..
R. . . . .	—13,000		
Voted—			
O. . . . .	4,49,500	3,84,306	3,80,749
R. . . . .	—65,194		
<b>TOTAL—XIVI-A-RECEIPTS FROM ROAD AND WATER TRANSPORT SCHEMES—</b>			
<i>Charged</i> . . . . .	6,58,000	11,67,055	+5,09,055
Voted . . . . .	1,29,89,636	1,30,66,085	+76,449
<b>Major Head "82-B-Capital Outlay on Road and Water Transport Schemes outside the Revenue Account."</b>			
<b>A.—DEVELOPMENT SCHEMES—</b>			
A(1) (1).—Five Year Plan Schemes—			
A(1)I.—Road Transport—State Transport Service in Calcutta and surrounding areas—			
A(1) I(a).—Cost of Buses—			
O. . . . .	14,02,000	32,59,400	49,56,147
R. . . . .	18,57,400		
	Col. 4.—See paragraph 2 of the Review.		
A(1) I(b).—Cost of Land and Buildings—			
O. . . . .	13,50,000	50,000	—38,659
R. . . . .	—13,00,000		
	Col. 4.—See paragraph 2 of the Review.		
A(1) I(c).—Furniture—			
O. . . . .	20,000	36,000	47,418
R. . . . .	16,000		
	Col. 4.—See paragraph 2 of the Review.		

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "82-B-Capital Outlay on Road and Water Transport Schemes outside the Revenue Account"—concl'd.</b>			
<b>A.—DEVELOPMENT SCHEMES—concl'd.</b>			
<b>A(1).—Five years Plan Schemes—concl'd.</b>			
<b>A(1)-I.—Road Transport State Transport Service in Calcutta and surrounding areas—concl'd.</b>			
<b>A(1)-I(d).—Plant and Machinery—</b>			
O. . . . . Rs. 20,000	} 69,000	1,07,529	+ 38,529
R. . . . . Rs. 49,000			
Col. 4.—See paragraph 2 of the Review.			
<b>A(1)-I(e).—Tools and Implements—</b>	10,000	19,090	+ 9,090
Col. 4.—See paragraph 2 of the Review.			
<b>A(1)-I(f).—Deduct—Receipts and Recoveries on Capital Account—</b>		-21,380	-21,380
Col. 4.—See paragraph 2 of the Review.			
<b>II.—CENTRAL WORKSHOP—</b>			
O. . . . . Rs. 1,00,000	} 45,000	..	-45,000
R. . . . . Rs. -55,000			
Col. 4.—See paragraph 2 of the Review.			
<b>A(2).—Adjustment to the plan—</b>			
<b>Additional Buses for the State Transport Service—</b>			
S. . . . . Rs. 15,00,000	15,00,000	..	-15,00,000
Col. 4.—See paragraph 2 of the Review.			
<b>B.—RELIEF AND REHABILITATION OF DISPLACED PERSONS—</b>			
<b>B-(a).—Cost of Buses—</b>			
S. . . . . Rs. 2,12,100	2,12,100	..	-2,12,100
Col. 4.—See paragraph 2 of the Review.			
<b>C.—COOCHBEHAR DEVELOPMENT—</b>			
O. . . . . Rs. 1,00,000	} 70,280	38,906	-31,374
R. . . . . Rs. -29,720			
Col. 4.—See paragraph 2 of the Review.			
<b>TOTAL—MAJOR HEAD 82-B—</b>			
<b>GROSS</b> . . . . .	52,51,780	51,30,431	-1,21,349
<b>Deductions</b> . . . . .	..	-21,380	-21,380
<b>Surrenders or withdrawals with in grant or appropriation—</b>			
<b>Charged—</b>			
R. . . . . Rs. 4,05,000	4,05,000	..	-4,05,000
<b>Voted—</b>			
R. Gross . . . . . Rs. 90,684	90,684	..	-90,684
<b>TOTALS—</b>			
<b>Charged</b> . . . . .	10,63,000	11,67,055	+ 1,04,055
<b>Voted—</b>			
<b>Gross</b> . . . . .	1,83,32,100	1,81,96,516	-1,35,584
<b>Deductions</b> . . . . .	..	-21,380	-21,380
<b>Net</b> . . . . .	1,83,32,100	1,81,75,136	-1,56,964

## REVIEW.

In the charged section there was an excess of Rs. 1,04,055 in the appropriation of Rs. 10,63,000. The surrender of Rs. 4,05,000 increased the surplus to Rs. 5,09,055.

In the Voted section the original grant of Rs. 1,66,20,000 was augmented to Rs. 1,83,32,100 by a supplementary grant of Rs. 17,12,100 against which the expenditure was Rs. 1,81,75,136 resulting in a saving of Rs. 1,56,964. The surrender of Rs. 90,684 reduced the saving to Rs. 66,280.

2. No explanations for the final variations could be incorporated in the Appropriation Accounts as the same have not yet been received from the controlling authorities.

3. On 16th February, 1954 when there was an outbreak of serious disturbances in many parts of the city, a double-decker bus was immobilised due to puncture of a tyre during the course of its plying and ultimately set on fire by a mob. This resulted in a loss to Government to the extent of nearly Rs. 47,790. The orders of write-off of the loss are awaited.

4. *Shortages in the stock of tyres.*—The physical verification of the Central Stores conducted by the Directorate in March, 1955, revealed shortages to the extent of Rs. 4,552 in respect of two sizes of the stock of tyres. There had also been an excess of Rs. 3,066 under another size of tyres.

Corrections in figures in the stock cards were not attested by any official and even audited stock cards were found to have been removed in two cases. In a particular stock card some of the sheets containing audited figures were found to have been substituted by new cards. To prevent such action which may lead to manipulation and loss, it is essential to ensure that a senior officer is made responsible for the safe custody of the cards.

No action has been taken so far (October, 1956) for regularising the shortages and excesses found on stock verification.

5. In course of local inspection it was noticed that 47,75,212 square inches of plastic sheets were purchased from the Disposal Department mostly in 1950 for use as windscreens in old as well as new buses. Out of the above quantity, 1,210,898 square inches were found suitable and issued upto August, 1953. The balance of 35,64,314 square inches of the book value of Rs. 18,566 was considered unsuitable for the purpose and was disposed of in October, 1954 at a price of Rs. 6,541. This resulted in a loss of Rs. 12,025.

Write-off orders of Government are awaited.

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

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "12.—Charges on Account of Motor Vehicles Acts"—</b>			
<b>C.—COMPENSATION TO LOCAL BODIES, ETC.</b> .	<i>4,50,000</i>	<i>4,50,000</i>	..
<b>TOTAL</b> .	<i>4,50,000</i>	<i>4,50,000</i>	..

*N.B.*—The expenditure represents the compensation paid to the Corporation of Calcutta under the Motor Vehicles Tax Act.

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

287

See also the Audit Report.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "17.—Interest on Works for which Capital Accounts Are kept."—</b>				
<b>A.—IRRIGATION WORKS—</b>				
O. . . . .	Rs. 8,74,000	8,76,000	9,30,373	
S. . . . .	2,000			+54,373
<b>B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>				
O. . . . .	3,06,000	5,35,000	3,84,250	
S. . . . .	2,40,000			-1,50,750
R. . . . .	-11,000			
<i>Col. 4.—See paragraph 2 of the review.</i>				
<b>Surrenders or withdrawals within appropriation—</b>				
R. . . . .	11,000	..	-11,000	
<b>TOTAL</b>	<b>14,22,000</b>	<b>13,14,623</b>	<b>-1,07,377</b>	

**REVIEW.**

The original appropriation of Rs. 11,80,000 was augmented to Rs. 14,22,000 by a supplementary appropriation of Rs. 2,42,000 against which the expenditure for the year amounted to Rs. 13,14,623 resulting in a saving of Rs. 1,07,377. The surrender of Rs. 11,000 reduced the saving to Rs. 96,377.

The expenditure under this head is a *pro forma* adjustment to show the interest liabilities on irrigation capital expenditure. The corresponding credit is taken under the receipt head "XX.—Interest" in respect of interest on capital outlay incurred before the 1st April, 1937, and under "22.—Interest on Debt and Other Obligations" by means of a deduct entry in respect of interest on subsequent outlay. (See Sub-head D.I. of Grant No. 11 on page 92.)

The interest for the year 1954-55 was calculated at the rate of 4½ per cent per annum.

2. The explanation for the variation in respect of sub-head B could not be included as the same was not furnished by the controlling officer.

**Appropriation No. 12.—Appropriation for Reduction or  
Avoidance of Debt—Charged.**

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "23.—Appropriation for Reduction or Avoidance of Debt."—</b>			
SINKING FUNDS . . . . .	45,61,000	45,61,000	..
DEPRECIATION FUNDS . . . . .	11,02,000	11,02,000	..
<b>TOTAL . . . . .</b>	<b>56,63,000</b>	<b>56,63,000</b>	<b>..</b>

**REVIEW.**

The expenditure under this head represents contributions to Sinking Funds and Depreciation Funds in respect of the loans raised in the open market during the years 1951-52, 1952-53 and 1953-54.



See also the Audit Report.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>A.—DEBT RAISED IN INDIA—</b>			
<b>A.-II.—Floating Debt—</b>			
<b>A.-II(2).—Other Floating Loans—</b>			
	Rs.		
O. . . . .	6,00,00,000	} 6,44,00,000	5,52,89,938 + 8,89,938
S. . . . .	2,76,82,000		
R. . . . .	—2,32,82,000		
<b>A.-III.—Loans from the Union Government—</b>			
O. . . . .	2,35,29,000	} 1,11,38,000	1,12,96,897 + 1,58,897
R. . . . .	—1,23,91,000		
<b>Surrenders or withdrawals within appropriation—</b>			
R. . . . .	3,56,73,000	3,56,73,000	.. —3,56,73,000
<hr/>			
<b>TOTAL</b>	<b>11,12,11,000</b>	<b>7,65,86,835</b>	<b>—3,46,24,165</b>

**REVIEW.**

The original appropriation of Rs. 8,35,29,000 was augmented to Rs. 11,12,11,000 by a supplementary appropriation of Rs. 2,76,82,000 against which the expenditure amounted to Rs. 7,65,86,835 resulting in a saving of Rs. 3,46,24,165. The surrender of Rs. 3,56,73,000, however, converted the saving into an excess of Rs. 10,48,835 over the modified appropriation.

## Grant No. 46.—Multipurpose River Schemes.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "80-A.—Capital Outlay on Multipurpose River Schemes."</b>			
<b>DAMODAR VALLEY PROJECT.</b>			
I.—Advances to the Damodar Valley Corporation—			
I(1).—Amount advanced—			
O. . . . .	Rs. 11,37,89,000	} 8,89,51,000	8,89,51,000 ..
R. . . . .	—2,48,38,000		
I(2).— <i>Deduct</i> —Government's share of the Capital Outlay on the Damodar Valley Project		..	—9,36,72,202 —9,36,72,202
Col. 4.—See paragraph 2 of the Review.			
II.—Government's share of the Capital Outlay on the Damodar Valley Project		..	9,36,72,202 +9,36,72,202
Col. 4.—See paragraph 2 of the Review.			
Surrenders or withdrawals within Grant—			
R. Gross . . . . .	2,48,38,000	2,48,38,000	.. —2,48,38,000
<b>TOTAL—</b>			
Gross . . . . .	11,37,89,000	18,26,23,202	+6,88,34,202
Deductions . . . . .	..	—9,36,72,202	—9,36,72,202
Net . . . . .	11,37,89,000	8,89,51,000	—2,48,38,000

## REVIEW.

The total saving of Rs. 2,48,38,000 was surrendered.

2. Absence of provision under sub-heads I(2) and II indicates defective budgeting and control.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "81.—Capital Account of Civil Works outside the Revenue Account."</b>			
<b>A.—DEVELOPMENT SCHEMES—</b>			
<b>A(i).—Development of State Roads—</b>			
<b>A(i)(a).—Original Works—Buildings—</b>			
O. . . . .	Rs. 23,000	} 23,500	21,619
R. . . . .	500		
<i>See items 1—3 of the Annexure A.</i>			
<b>A(i)(b).—Original Works—Communications—</b>			
O. . . . .	2,50,00,000	} 1,84,89,571	1,94,85,505
R. . . . .	—65,10,429		
<i>See items 4—152 of the Annexure A.</i>			
<b>A(i)(c).—Establishment—</b>			
O. . . . .	22,50,000	} 22,19,355	21,80,335
R. . . . .	—30,645		
<b>A(i)(d).—Deduct—Recoveries of Establishment Charges—</b>			
O. . . . .	—5,95,000	} —2,73,664	—2,84,100
R. . . . .	3,21,336		
<b>A(i)(e).—Tools and Plant—</b>			
O. . . . .	15,00,000	} 15,89,459	14,45,363
R. . . . .	89,459		
<b>A(i)(f).—Deduct—Recoveries of Tools and Plant—</b>			
O. . . . .	—1,05,000	} —68,415	—85,634
R. . . . .	36,585		
<b>Col. 4.—Excess recovery due to greater outlay on National Highways than anticipated.</b>			
<b>A(i)(g).—Suspense—</b>			
O. . . . .	—6,38,000	} —12,42,500	—41,26,080
R. . . . .	—6,04,500		
<b>Col. 4.—Mainly due to greater issues from stock to work and non-clearance of purchase account.</b>			
<b>A(i)(h).—Deduct—Receipts and Recoveries on Capital Account . . . . .</b>			
	—2,00,000	—59,306	+1,40,694
<b>Col. 4.—Mainly due to crediting hire charges on tools and plant to revenue head by certain divisions.</b>			
<b>A(i)(i).—Losses—</b>			
R. . . . .	645	645	—645
<b>B.—CONSTRUCTION AND IMPROVEMENT OF NATIONAL HIGHWAYS—</b>			
O. . . . .	86,80,000	} ..	..
R. . . . .	—86,80,000		
<b>Deduct—Recoveries from the Central Government for National Highways—</b>			
O. . . . .	—86,80,000	} ..	..
R. . . . .	86,80,000		

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "81.—Capital Account of Civil Works outside the Revenue Account"—concl.</b>			
C.—CONSTRUCTION OF STATE ROADS OF ECONOMIC OR INTER-STATE IMPORTANCE	..	6,50,444	+6,50,444
Col. 4.—Sanction to the opening of the head having been received after close of financial year.			
<i>Deduct</i> —Receipts and recoveries on Capital Account—Contribution from the Union Govern- ment towards construction of State Roads of economic or inter-State Importance.	..	—6,50,444	—6,50,444
Col. 4.—Same as under Sub-head C.			
Surrenders or withdrawals within Grant—	Rs.		
R. Gross . . . . .	1,57,34,970	1,57,34,970	.. —1,57,34,970
R. Deductions . . . . .	—90,37,921	—90,37,921	.. 90,37,921
<b>TOTALS—</b>			
Gross . . . . .	3,68,15,000	1,96,37,186	—1,71,77,814
Deductions . . . . .	—95,80,000	—10,79,484	+85,00,516
Net . . . . .	2,72,35,000	1,85,57,702	—86,77,298

#### REVIEW.

The expenditure of Rs. 1,85,57,702 against the grant of Rs. 2,72,35,000 resulted in a saving of Rs. 86,77,298 which was reduced to Rs. 19,80,249 by surrender of Rs. 66,97,049.

2. The gross establishment charges of the Development (Roads) Department during the year 1954-55 amounted to Rs. 21.80 lakhs against the total works outlay of Rs. 194.87 lakhs, i.e., 11.19 per cent.

A sum of Rs. 2.84 lakhs was recovered during the year on account of establishment charges for work done on behalf of private bodies and other departments and Governments. The net establishment charges stood at Rs. 18.96 lakhs, which were 9.73 per cent. of the total works outlay.

ANNEXURE A.

Detailed statement of expenditure on important new works.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	OUTLAY COMPARED WITH			Sanctioned estimate.	Expenditure to end of 1954-55.	Difference between Cols. 7 and 8 Excess + Balance—.	REMARKS.
				Original appropriation More + Less—.	Modified appropriation More + Less—.					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	2	3	4	5	6	7	8	9	10	
31.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT.										
Development Schemes.										
ORIGINAL WORKS—BUILDINGS.										
I.—Major Works above Rs. 1 lakh for which specific provision was made in the Budget—										
1. Scheme for establishment of a mechanical workshop.	20,000	19,000	18,594	-1,406	-406	4,70,000	4,60,596	-9,404	In progress. See Sub-head A(1)(a).	
II.—Other major works for which specific provision was made in the Budget—										
2. Collectively	3,000	3,500	3,025	+25	-475	..	..	..	See sub-head A(1)(a)	
V.—Minor works—										
3. Collectively	..	1,000	..	..	-1,000	..	..	..	Ditto.	
Total—Original works—Buildings.	23,000	23,500	21,619	-1,381	-1,881	..	..	..	..	

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	OUTLAY COMPARED WITH			Sanctioned estimate.	Expenditure to end of 1945-55.	Difference between Cols. 7 and 8 Excess + Balance—.	REMARKS.
				Original appropriation More + Less—.	Modified appropriation More + Less—.					
1	2	3	4	5	6	7	8	9	10	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.										
Development Schemes—contd.										
ORIGINAL WORKS—COMMUNICATIONS—										
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—										
4. Mollarpur-Mohammad-bazar (including bridge Deocha).	3,00,000	1,49,000	1,65,551	-1,34,449	+16,551	..	1,66,423	+1,66,423	In progress. See sub-head A(i)(b).	
5. Mohammadbazar—Suri	1,50,000	1,33,000	1,30,059	-19,941	-2,941	7,66,000	5,55,846	-2,10,154	Ditto.	
6. Suri—Dubrajpur—Illumbazar—Bolepur.	8,00,000	8,59,000	6,94,291	-1,05,709	-1,64,709	26,00,400	25,53,856	-46,544	Ditto.	
7. Bankura—Bellistore	1,50,000	1,10,000	1,01,465	-48,535	-8,535	..	1,01,465	+1,01,465	Ditto.	
8. Talangra—Goaldanga—Bansa.	40,000	40,000	41,444	+1,444	+1,414	33,35,252	16,65,450	-16,69,802	Ditto.	
9. Bankura—Goaldanga—Ranibundh.	2,50,000	80,000	81,113	-1,68,887	+1,113	27,69,278	22,05,904	-5,63,374	Ditto.	
10. Bishnupur—Kotalpur	2,00,000	2,00,000	1,95,664	-4,336	-4,336	4,82,500	5,00,753	+18,253	Ditto.	

Col. 6.—Accelerated progress of work.

Col. 6.—This work includes other two items also vide serial Nos. 129 and 146. The net saving is Rs. 2,022.

11. Panagar—Ilumbasar Road—construction of approach road to Ajay Bridge.	1,50,000	1,35,000	1,32,489	-17,511	-2,511	3,82,850	1,82,489	-2,50,361	Ditto.
12. Baghunathganj—Lalgole—Bhagwangola—Berhampore.	3,00,000	3,50,000	3,57,390	+57,390	+7,390	11,75,400	39,19,547	+27,44,147	Ditto.
13. Piassey—Berhampore—Berhampore—Kandi.	2,50,000	1,50,000	1,36,703	-1,13,297	-13,297	60,15,100	48,27,262	-11,87,838	Ditto.
14. Krishnagar—Piassey	50,000	1,75,000	1,56,804	+1,06,804	-18,196	38,65,440	37,20,503	-1,44,937	Ditto.
Col. 6.—Mainly due to non-adjustment of land acquisition charges.									
15. Diamond Harbour—Kakdwip.	4,00,000	6,32,727	4,84,052	+84,052	-1,48,675	58,36,225	55,74,932	-2,61,293	Ditto.
Col. 6.—Non-payment of land acquisition charges.									
16. Kakdwip—Namkhana.	2,50,000	320,845	3,25,038	+75,038	+4,193	10,00,000	4,52,831	-5,47,169	Ditto.
17. Arambag—Pursura—Champadanga.	8,00,000	6,00,000	5,87,456	-2,12,544	-12,544	8,41,900	10,43,111	+2,01,211	Ditto.
18. Baidyabati—Tarakesar—Champadanga.	4,50,000	4,50,000	4,13,391	-36,609	-36,609	70,90,600	49,76,144	-21,14,456	Ditto.
19. Mourigram—Ulberia.	7,00,000	7,48,732	7,48,603	+48,603	-129	29,99,000	18,31,544	-11,67,456	Ditto.
20. Kaliaganj—Baiganj	1,50,000	41,000	35,296	-1,14,704	-5,704	16,86,745	14,86,079	-2,00,666	Ditto.
Col. 6.—Non-payment of contractor's bills in respect of disputed items.									
21. Jalpaiguri—Haldibari.	2,50,000	2,17,000	1,73,732	-76,268	-43,268	24,24,100	20,23,890	-4,00,210	Ditto.
Col. 6.—Mainly due to non-adjustment of land acquisition charges.									
22. Bankura—Taldangra.	2,00,000	1,00,000	89,190	-1,10,810	-10,810	13,74,300	9,98,477	-3,75,823	Ditto.
Col. 6.—Non-receipt of debits from Railway Authorities.									
23. Taldangra—Simlajal.	5,000	80,000	79,180	+74,180	-820	12,96,195	6,02,229	-6,93,966	Ditto.
24. Bankura—Indus.	5,00,000	2,70,000	2,70,181	-2,29,819	+181	..	12,24,709	+12,24,709	Ditto.
25. Bolepur—Paltipur.	3,00,000	4,00,000	4,14,473	+1,14,473	+14,473	15,60,000	14,03,830	-1,56,170	Ditto.
26. Dubrajpur—Pandaveswar.	3,00,000	1,75,000	1,77,106	-1,22,894	+2,106	9,49,000	4,54,364	-4,94,636	Ditto.
27. Suri—Ahmadpur.	3,00,000	2,16,000	2,15,084	-84,916	-916	..	2,92,038	+2,92,038	Ditto.
28. Manteswar—Kusumgram—Memari.	2,50,000	2,56,000	2,11,800	-36,200	-44,200	23,99,500	23,08,973	-90,527	Ditto.
Col. 6.—Non-adjustment of land acquisition charges.									

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	OUTLAY COMPARED WITH			Sanctioned estimate.	Expenditure to end of 1954-55.	Difference between Cols. 7 and 8 Excess + Balance—.	REMARKS.
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1		2	3	4	5	6	7	8	9	10
29. Burdwan—Katwa .	3,50,000	5,65,000	5,76,976	5,76,976	+2,26,976	+11,976	..	7,36,775	+7,36,775	In progress. See sub-head A(i)(b). Ditto.
30. Burdwan—Kalna .	4,50,000	5,88,000	6,47,088	6,47,088	+1,97,088	+59,088	10,00,000	7,47,071	-2,52,929	Ditto.
31. Mankar—Belgona .	3,00,000	5,07,000	5,05,283	5,05,283	+2,05,283	-1,717	9,00,000	6,05,244	-2,94,756	Ditto.
32. Saptagram—Guptipara—Kalna—Dhatrigram—Samudragarh—Nawa-dwip—Purbasthali.	10,00,000	10,13,000	10,53,837	10,53,837	+53,837	+40,837	20,00,000	49,01,097	+29,01,097	Ditto.
33. Pandua—Kalna .	1,25,000	1,40,000	1,30,787	1,30,787	+5,787	-9,213	9,00,000	8,81,632	-18,368	Ditto.
34. Contai—Belda .	3,30,000	4,00,000	4,13,178	4,13,178	+83,178	+13,178	50,70,400	63,69,979	+12,99,579	Ditto.
35. Contai—Tamluk .	8,00,000	4,76,500	4,58,097	4,58,097	-3,41,903	-18,403	1,18,20,300	49,48,652	-68,71,648	Ditto.
36. Contai—Digha .	3,05,000	3,05,000	3,00,685	3,00,685	-4,315	-4,315	24,65,900	21,07,387	-3,58,513	Ditto.
37. Beaudenpur—Sutahata—Bans Kumar Chak.	3,40,000	2,96,000	2,95,508	2,95,508	-44,492	-492	23,80,000	25,94,411	+2,14,411	Ditto.

81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.

Development Schemes—contd.

ORIGINAL WORKS—COMMUNICATIONS—contd.

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





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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	OUTLAY COMPARED WITH			Sanctioned estimate.	Expenditure to end of 1954-55.	Difference between Cols. 7 and 8 Excess+ Balance—.	REMARKS.
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.					
1	2	3	4	5	6	7	8	9	10	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.										
Development Schemes—contd.										
ORIGINAL WORKS—COMMUNICATIONS—contd.										
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.										
57. Kholapota—Baduria—Maslandpur—Habra.	1,50,000	47,564	49,056	-1,00,944	+1,492	19,26,000	17,46,509	-1,79,491	In progress. See sub-head A(1)(b).	
58. Bagdah—Sindrani .	1,50,000	1,40,423	1,39,640	-10,360	-783	7,81,000	6,67,874	-1,13,126	Ditto.	
59. Basirhat—Swarupnagar	2,00,000	1,23,000	1,22,166	-77,834	-834	17,16,600	15,58,699	-1,57,901	Ditto.	
60. Basirhat—Pipa—Raghapur—Murarisha.	30,000	8,200	9,677	-20,323	+1,477	6,67,000	6,46,932	-40,068	Ditto.	
61. Baruipur—Barnagar—Uttarbhadg—Port Can-ning.	2,50,000	3,15,200	3,15,666	+65,666	+466	9,66,800	5,03,730	-4,63,070	Ditto.	
62. Tentulia—Maslandpur—Nakphool—Gobardanga—Gaighata.	3,00,000	1,19,100	1,21,258	-1,78,742	+2,158	13,28,000	8,94,145	-4,33,855	Ditto.	
63. Haroa—Berachampa .	2,00,000	1,54,600	1,53,461	-46,539	-1,139	4,29,200	2,03,012	-2,26,188	Ditto.	

64. Karimpur—Jalangi—													
(a) Xatus—Chakmadhubona.	1,45,000	1,80,000	1,78,104	+33,104	-1,896	5,60,359	8,28,858	+2,68,497					Ditto.
(b) Chakmadhubona—Jalangi.													
65. Karimpur—Domkol—													
(a) Goraimarighat—Natusa.	3,30,000	1,80,000	1,80,158	-1,49,842	+158	20,72,600	5,19,409	-15,53,191					Ditto.
(b) Domkol—Goraimarighat.													
66. Chapra—Betai—Karimpore—Shikarpore.	1,50,000	5,75,000	5,80,184	+4,30,184	+5,184	81,51,200	80,70,166	-81,034					Ditto.
67. Kriahnagar—Majdia .	45,000	95,000	1,05,787	+60,787	+10,767	19,92,400	14,19,453	-5,72,947					Ditto.
68. Krishnagar—Hanakhali—Bogula.	1,000	7,500	11,381	+10,381	+3,881	9,87,800	6,40,910	-3,46,890					Ditto.
69. Bogula—Duttaphulia—Aranghata with link road from Duttaphulia to Sindran.	2,25,000	2,30,000	2,28,957	+3,957	-1,043	35,34,000	12,11,983	-23,22,017					Ditto.
70. Krishnagar—Nabadwip including ferry over Bhagirathi.	2,75,000	3,05,000	3,10,611	+35,611	+5,611	5,98,765	5,78,064	-20,701					Ditto.
71. Islampur—Raninagar—Katamari.	1,00,000	1,00,000	1,00,816	+816	+816	23,04,200	18,77,265	-4,26,935					Ditto.
72. Beldanga—Amtala—Patkabari.	5,00,000	4,10,000	4,14,817	-85,183	+4,817	18,00,000	11,94,067	-6,05,933					Ditto.
73. Malda—Manikchak—Sadarghat.	5,00,000	5,50,000	4,93,882	-6,118	-56,118	30,00,000	25,16,625	-4,83,375					Ditto.
74. Gazol—Shamshi—Harschandrapur.	5,00,000	4,00,000	4,02,445	-97,555	+2,445	14,99,800	10,03,830	-4,95,970					Ditto.
75. Gazol—Bamangola	2,00,000	2,00,000	1,95,489	-4,511	-4,511	24,51,600	4,77,084	-19,74,516					Ditto.
76. Habibpur—Bulbulchandi with extension to Bulbulchandi Railway Station.	86,000	1,00,000	78,950	-1,050	-21,050	5,82,800	4,42,938	-1,39,862					Ditto.

Col. 6.—Due to adjustment of maintenance charges under original works.

Col. 6.—Same as under serial no. 67.

Col. 6.—Non-adjustment of land acquisition charges.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	OUTLAY COMPARED WITH			Sanctioned estimate.	Expenditure to end of 1954-55	Difference between Cols. 7 and 8 Excess + Balance—.	REMARKS.
				Original appropriation More + Less—.	Modified appropriation More + Less—.	Modified appropriation More + Less—.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	2	3	4	5	6	7	8	9	10	
77. Manikchak—Mathurapur	1,95,000	50,000	51,613	-1,43,987	+1,613	..	1,57,093	+1,57,093	In progress. See sub-head A(1)(b).	
78. Shamsi—Ratus	3,00,000	3,00,000	3,00,046	+46	+46	7,71,150	3,51,234	-4,19,916	Ditto.	
79. Algora—Pedong—Riahi River.	1,00,000	..	..	-1,00,000	..	..	..	..	See sub-head A(1)(b).	
80. Atpur—Rajbalhat	43,000	49,500	49,935	+6,935	+435	1,70,198	2,66,919	+96,721	In progress. See sub-head A(1)(b).	
81. Mogra—Khanpur	60,000	50,000	50,985	+985	+985	2,53,000	1,74,633	-78,367	Ditto.	
82. Uttarpara—Kalipur	1,50,000	1,37,000	1,36,246	-13,752	-752	..	2,98,866	+2,98,866	Ditto.	
83. Bhandarhati—Belmuri.	1,00,000	1,00,000	99,277	-723	-723	2,80,000	1,34,630	-1,45,370	Ditto.	
84. Boinchee—Jamna	35,000	35,000	31,678	-3,322	-3,322	1,97,200	1,57,751	-39,449	Ditto.	
85. Banded—Rajarhat—Polba	1,00,000	1,25,000	1,25,301	+25,301	+301	2,49,200	2,94,596	+45,396	Ditto.	

81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.

Development Schemes—contd.

ORIGINAL WORKS—COMMUNICATIONS—contd.

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

86. Pursura—Radhanagar .	12,000	12,000	10,837	-1,163	-1,163	[4,00,000	[2,11,650	-1,88,350	Ditto.
87. Dhap Dhap-Dhap Dhap Railway Station.	4,500	340	339	-1	-4,161	1,01,308	1,06,779	+5,471	Ditto.
88. Thakurpukur—Bibirhat . Bakrahat—Bajpur.	2,50,000	2,36,900	2,36,186	-714	-13,814	6,49,000	4,84,982	-1,65,018	Ditto.
89. Bora—Rajpurbazar .	1,00,000	28,100	28,082	-18	-71,918	..	28,082	+28,082	Ditto.
90. Kandi—Panchthubi	70,000	37,000	36,660	-340	-33,340	6,51,600	5,93,380	-58,220	Ditto.
91. Kandi—Bharatpur .	50,000	13,000	12,985	-15	-37,015	1,43,130	1,16,207	-26,923	Ditto.
92. Panchthubi—Burdwan .	40,000	40,000	40,003	+3	+3	1,65,500	40,003	-1,25,497	Ditto.
93. Botanical Garden— Rajganj—Sankrail.	2,00,000	1,00,000	99,962	-88	-1,00,038	..	99,962	+99,962	Ditto.
94. Baggan—Kamalpur .	2,00,000	98,000	1,14,941	+16,941	-85,059	..	1,14,941	+1,14,941	Ditto.
Col. 6.—Accelerated progress of work.									
95. Badkulla—Dignagar .	60,000	20,000	12,791	-47,209	-47,209	1,31,100	50,878	-80,222	Ditto.
Col. 6.—Non-adjustment of land acquisition charges.									
96. Biringha—Radhanagar	50,000	25,000	24,771	-229	-25,229	1,45,000	24,771	-1,20,229	Ditto.
97. Koghat—Gopalnagar —Jasar.	1,50,000	50,000	49,931	-69	-1,00,069	2,50,000	49,931	-2,00,069	Ditto.
98. Kotalpur—Kamarupur	50,000	35,000	35,547	+547	-14,453	2,59,900	2,01,107	-58,793	Ditto.
99. Bharatpur—Salar .	1,00,000	50,000	49,995	-5	-50,005	4,80,000	49,995	-4,30,005	Ditto.
100. Contal—Jaunpur .	1,00,000	10,000	10,232	+232	-89,768	..	10,232	+10,232	Ditto.
101. Construction of a bridge over river Darakeswar on the Bankura Tal- danga Road.	2,00,000	4,60,000	4,91,413	+1,413	+2,61,413	17,36,708	18,17,330	+80,622	Ditto.
102. Bridge over Kakdwip khal.	1,00,000	44,200	46,184	+1,984	-53,316	3,00,000	49,878	-2,50,322	Ditto.
103. Bridge over Chandra Bhaga.	1,00,000	..	..	..	-1,00,000	..	..	..	See sub-head A(I)(b).
104. Rajabhatkhawa—J a y- gson.	75,000	1,77,000	1,78,946	+1,946	+1,03,946	+9,33,600	2,52,810	-7,30,790	In progress. See sub-head A(I)(b).
105. Santipur—Kalna .	1,00,000	1,10,000	1,24,386	+14,386	+24,386	1,78,143	1,74,957	-3,186	Ditto.
Col. 6.—Accelerated progress of work.									

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

Description of work.	OUTLAY COMPARED WITH										REMARKS.								
	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation More+ Less-	Modified appropriation More+ Less-	Sanctioned estimate.	Expenditure to end of 1954-55.	Difference between Cols. 7 and 8 Excess+ Balance-	1	2		3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.</b>																			
Development Schemes—contd.																			
<b>ORIGINAL WORKS-COMMUNICATIONS—contd.</b>																			
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.																			
106. Dum Dam—Gouripore —Nawata.	1,50,000	1,29,000	1,28,960	-21,040	-40	..	1,53,856	+1,53,856	In progress, See sub-head A(I)(b).										
107. Salkia—Chanditola .	3,00,000	2,50,000	2,49,886	-50,114	-114	..	2,91,875	-2,91,875	Ditto.										
108. Debra—Sabong . .	3,00,000	2,00,000	2,01,681	-98,319	+1,681	..	2,01,681	+2,01,681	Ditto.										
109. Sagra—Raina .. .	2,00,000	2,20,000	2,16,482	+16,482	-3,518	4,96,000	2,21,465	-2,76,535	Ditto.										
110. Lump provision for Bus Route Roads.	1,00,000	82,000	14,105	-85,895	-67,895	..	14,105	+14,105	See sub-head A(I)(b).										
Col. 6.—Includes also two other items vide serial Nos. 149 and 150. Net saving is only Rs. 1,895.																			
111. Lump provision for Municipal Link Roads.	1,00,000	4,12,400	2,19,365	+1,19,365	-1,93,035	3,80,750	2,19,365	-1,61,385	See sub-head A(I)(b).										
Col. 6.—Slow progress of works (Rs. 43,325) and inclusion of some link roads under serial Nos. 133, 136, 151 and 152 (Rs. 1,49,710).																			
II.—Other major works for which specific provision was made in the Budget—																			
112. Collectively . . .	5,70,500	1,88,524	1,88,148	-3,82,352	-376	..	..	..	See sub-head A(I)(b).										



## ANNEXURE A—contd.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	OUTLAY COMPARED WITH			Sanctioned estimate.	Expenditure to end of 1954-55.	Difference between Cols. 7 and 8 Excess + Balance—.	REMARKS.
				Original appropriation More + Less—.	Modified appropriation More + Less—.					
1	2	3	4	5	6	7	8	9	10	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.										
Development Schemes—contd.										
ORIGINAL WORKS—COMMUNICATIONS—contd.										
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget—contd.										
130. Talit to Ghusksra along Bolepur—Burdwan Road.	..	60,000	60,046	+ 60,046	+ 48	..	60,046	+ 60,046	In progress. See sub-head A(1)(b).	
131. Road from G.T. Road to Durgapur Barrage.	..	30,000	30,020	+ 30,020	+ 20	2,00,000	30,020	-1,69,980	Ditto.	
132. Nutanhat—Muratipur Road.	..	30,000	30,000	+ 30,000	..	2,00,000	30,000	-1,70,000	Ditto.	
133. Improvement of Nabadwip Chat to Nabadwip Railway Station.	..	..	51,235	+ 51,235	+ 51,235	..	51,235	+ 51,235	Ditto.	
134. Purbabishnupur—Lakshikantapur—Kulpi Road.	..	..	3,06,646	+ 3,06,646	+ 3,06,646	..	3,06,646	+ 3,06,646	Ditto.	
135. Bongaon—Bagdah—Boyra.	..	..	-79,930	-79,930	-79,930	..	-79,930	-79,930	Ditto.	
136. Feeder road to Bankura R. S. and Bankura Court.	..	..	20,099	+ 20,099	+ 20,099	60,000	20,099	-39,901	Ditto.	

Col. 6.—See serial No. 111.

Col. 6.—Due to adjustment of charges on Road Development Fund Works for want of allotment from the Central Road Fund.

Col. 6.—Represents write-back of charges originally adjusted under "51-Capital Account—etc." in 1953-54 for want of allotment from the Central Road Fund.

Col. 6.—See serial No. 111.



137. Haripal—Jagjibanpur . . . . .	—15	—15	..	82,000	82,248	+ 248	Ditto.
138. Doshat—Gocharan . . . . .	325	324	+ 324	1,41,855	72,206	—69,649	Ditto.
139. Sonarpur Railway Station Road. . . . .	4,200	4,185	+ 4,185	4,211	62,185	+ 57,974	Ditto.
140. Kulti Road bridge over Bhangarbaraz. . . . .	2,114	2,114	+ 2,114	62,850	60,186	—2,664	Ditto.
141. Serampore—B o r a — Kamalpur—T i s a — Begampur—A d a m — J a n a i — Chanditola Road. . . . .	50,000	1,00,197	+ 1,00,197	..	1,00,197	+ 1,00,197	Ditto.
142. Mosat—Dhltpur Road . . . . .	50,000	50,213	+ 50,213	..	50,213	+ 50,213	Ditto.
143. Samudragarh—Nadan-ghat Road. . . . .	50,000	1,00,461	+ 1,00,461	..	1,00,461	+ 1,00,461	Ditto.
<i>Col. 6.—Accelerated progress of work.</i>							
144. Improvement to Raj-ganj—Godra Road. . . . .	..	..	+ 1	55,290	35,317	—19,973	Ditto.
145. Construction of a road bridge over Mayurakshi Barrage at Tilpara. . . . .	1,200	1,198	+ 1,198	10,91,360	11,18,185	+ 26,825	Ditto.
146. Construction of a bridge over river Sal on Dub-rajpur—Ilumbazar. . . . .	..	1,04,210	+ 1,04,210	2,99,265	1,04,210	—1,95,055	Ditto.
<i>Col. 6.—See Serial No. 6.</i>							
147. Construction of a bridge over river Berai. . . . .	80,000	79,994	+ 79,994	..	79,994	+ 79,994	Ditto.
148. Construction of Ajoy Bridge. . . . .	..	—92,219	—92,219	..	1,500	+ 1,500	Ditto
<i>Col. 6.—Same as under serial No. 135.</i>							
149. Barulpur—Champahati Road. . . . .	40,000	35,082	+ 35,082	90,000	35,082	—54,918	Ditto.
<i>Col. 6.—See serial No. 110.</i>							
150. Bolepur—Nannur Road . . . . .	31,100	1,05,808	+ 1,05,808	3,60,000	1,05,808	—2,54,192	Ditto.
<i>Col. 6.—See serial no. 110.</i>							
IV.—Other major works for which specific provision was not made in the Budget—	..	..	..	..	..	..	See sub-head A(I)(b).
151. Collectively . . . . .	3,60,960	3,66,058	+ 3,66,058	..	..	..	..
V.—Minor works—	..	..	..	..	..	..	..
152. Collectively . . . . .	36,891	12,504	+ 12,504	..	..	..	Ditto.
<b>TOTAL—Original Works</b>	<b>2,50,00,000</b>	<b>1,84,89,571</b>	<b>1,94,65,505</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Communications.</b>			<b>+ 9,76,934</b>				

## IMPORTANT COMMENTS.

The expenditure on works appears under sub-heads A. (i) (a), A. (i) (b) and B. The figures of appropriation and expenditure under these sub-heads for the year under review were as follows :—

	In Rs. lakhs.
Original appropriation . . . . .	3,37.03
Modified appropriation . . . . .	1,85.13
Expenditure . . . . .	1,94.87

2. The excess over the modified appropriation stood at Rs. 9.74 lakhs *i.e.* 5.20 per cent. only.

3. The number of major works in progress (included in the Annexure) during the year was 178 against 170 of the previous year. The total expenditure on 129 works amounted to Rs. 12,44.08 lakhs against the total estimate of Rs. 15,76.74 lakhs. Of these, expenditure on 20 works exceeded the sanctioned estimates (*vide* items 2, 10, 12, 17, 32, 34, 37, 41, 46, 48, 50, 52, 53, 64, 87, 101, 137, 139, 145 and 151 of Annexure A). Expenditure of Rs. 50.10 lakhs was incurred on the remaining 49 works for which there was no sanctioned estimate (*vide* items 3, 4, 7, 24, 27, 29, 40, 43, 44, 45, 77, 82, 89, 93, 94, 100, 106, 107, 108, 110, 112, 114, 119, 127, 128, 130, 133-135, 141-143, 147, 148 and 151 of Annexure A).

## ANNEXURE B.

(See Sub-head A (i) (g) ).

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

*The transactions under each unit of suspense during the year 1954-55 are exhibited below.*

Detailed Units.	Opening balance.	Debits.	Credits.	Net actual.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account etc.—					
Purchase . . . . .	—89,61,387	1,60,61,006	1,98,51,808	—37,90,802	—1,27,52,189
Miscellaneous Public Works Advances . . . . .	15,90,154	6,37,898	6,40,535	—2,637	15,87,517
Stock . . . . .	15,80,461	28,15,534	31,48,175	—3,32,641	12,47,820
<b>TOTAL . . . . .</b>	<b>—57,90,772</b>	<b>1,95,14,438</b>	<b>2,36,40,518</b>	<b>—41,26,080</b>	<b>—99,16,852</b>

## ANNEXURE C.

*Store Account of the Department of Development (Roads) for the year 1954-55.*

Name of Divisions.	Opening balance.	Receipts during the year.	Disposal by utilisation or sale during the year.	Depreciation, shortage, etc. written off during the year.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.		Rs.
1. 24-Parganas Construction . . . . .	27,343	1,21,258	1,61,593	..	—12,992
2. Malda Construction . . . . .	1,55,078	8,75,081	9,60,833	..	69,326
3. Murshidabad Construction . . . . .	1,98,707	4,22,836	4,16,252	..	2,05,291
4. Bankura Construction . . . . .	2,52,595	2,40,819	2,40,819	..	2,52,595
5. N. B. Road Construction . . . . .	1,06,650	1,21,032	1,64,769	..	62,913
6. Mechanical . . . . .	7,54,740	4,80,151	3,94,535	..	8,49,356
7. West Dinajpur Construction . . . . .	41,639	1,57,352	1,42,834	..	56,157
8. Midnapore Construction . . . . .	43,709	2,93,528	4,54,887	..	—1,17,650
9. Burdwan Construction . . . . .	<i>Nil</i>	55,224	1,69,916	..	—1,14,692
10. Howrah Construction . . . . .	<i>Nil</i>	39,253	41,737	..	—2,484
<b>TOTAL . . . . .</b>	<b>15,80,461</b>	<b>28,15,534</b>	<b>31,48,175</b>	<b>..</b>	<b>12,47,820</b>

Stock accounts are received from the Executive Officers of the Public Works Department with certificates of verification of balances. They are consolidated in the accounts office in the above form. The yearly registers of stock are examined at the time of local inspection.

The increase in closing balances in the Divisions at 3, 6 and 7 is due to less issue of materials.

Certificates of balances are awaited from all divisions with the exception of three. The stock account of one division is in arrear from 1951-52, of one division from 1953-54 and of six divisions from 1954-55.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "85-A-Capital Outlay on State Schemes of Government Trading".</b>			
<b>A.—GRAIN PURCHASE SCHEMES—</b>			
<b>A.-1.—Cost of Purchase of Grain—</b>			
<i>Charged—</i>			
S. . . . .	Rs. 26,000	26,000	17,454 —8,546
Col. 4.—Decretal amount fell short of anticipations.			
<i>Voted—</i>			
O. . . . .	22,83,21,000	13,42,72,000	11,59,91,734 —1,82,80,266
R. . . . .	—9,40,49,000		
Col. 4.—Mainly due to non-adjustment of arrear losses.			
<b>A -1 (a).—Extra charges on deferred debits—</b>			
R. . . . .	6,08,000	6,07,832	—168
<b>A.-2.—Advances—</b>			
O. . . . .	98,00,000	75,40,000	76,60,091 +1,20,091
R. . . . .	—22,60,000		
<b>A.-3—Suspense—</b>			
<i>(a) Credit—</i>			
O. . . . .	—1,68,00,000	—1,45,00,000	—1,53,11,698 —8,11,698
R. . . . .	+23,00,000		
<i>(b).—Debit—</i>			
O. . . . .	1,68,00,000	1,45,00,000	1,52,98,882 +7,98,882
R. . . . .	—23,00,000		
<b>A.-4.—Deduct—Receipts and recoveries on Capital Account—</b>			
<i>(a).—Repayment of advances—</i>			
O. . . . .	—1,40,00,000	—1,95,61,000	.. +1,95,61,000
R. . . . .	—55,61,000		
Col. 4.—Non-adjustment of losses owing to delay in the compilation of the Profit and Loss Accounts.			
<i>(b).—Other receipts—</i>			
O. . . . .	—21,42,02,000	—14,92,08,000	—11,74,15,322 +3,17,92,678
R. . . . .	6,49,94,000		
Col. 4.—Mainly due to (1) less credit consequent on non-lifting of stock offered to Government of India (Rs. 2,92,03,410) and (2) credits afforded by Relief Department too late for adjustment during the year (Rs. 24,74,323).			
<b>A.-5.—Deduct—Capital expenditure financed from ordinary revenues—</b>			
O. . . . .	—1,41,19,000	—1,96,80,000	.. +1,96,80,000
R. . . . .	—55,61,000		
Col. 4.—Same as under A-4 (a).			
<b>A.-6.—Deduct—Recoveries from other Governments, Departments, etc.—</b>			
O. . . . .	—1,55,000	—1,78,000	—1,82,173 —4,173
R. . . . .	—23,000		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "85-A.—Capital Outlay on State Schemes of Government Trading"—concl'd.</b>			
<b>A.—GRAIN PURCHASE SCHEMES—concl'd.</b>			
A.-7.—Add—Surcharge collected with sale-proceeds for improvement of village roads in heavy procurement areas transferred to revenue receipts under XXXIX—Civil Works—	Rs. 4,91,000	4,81,513	—9,487
<b>B.—OTHER MISCELLANEOUS SCHEMES—</b>			
B.-1.—Cost of Purchase—			
Charged . . . . .	..	337	+ 337
Voted—			
R. . . . .	5,79,08,000	5,75,85,043	—3,22,957
B.-2.—Advances . . . . .	3,10,000	..	—3,10,000
	Col. 4.—See paragraph 2 of the Review.		
B.-3.—Suspense—			
(a).—Credit . . . . .	—57,19,000	—33,66,345	+ 23,52,655
Col. 4.—Due to shorter incomings of milk consequent on late removal of Khatala from Calcutta, partly off-set by larger sale of butter.			
(b).—Debit . . . . .	57,19,000	31,95,350	—25,23,650
	Col. 4.—Same as under B.-3 (a).		
B.-4.—Deduct—Receipts and recoveries on Capital Account—			
(a).—Repayment of advance . . . . .	—3,10,000	..	+ 3,10,000
	Col. 4.—See paragraph 2 of the Review.		
(b).—Other receipts—			
O. . . . .	—4,57,000	—2,48,48,000	—2,40,17,289
R. . . . .	—2,43,91,000		
			+ 8,30,711
<b>C.—COMMUNITY DEVELOPMENT PROJECT—</b>			
C.-1.—Materials and Equipment . . . . .	2,83,000	8,43,406	+ 5,60,406
Col. 4.—Non-provision for adjustment of equipment charges relating to previous year.			
C.-2.—Deduct—Receipts and recoveries on Capital Account . . . . .	—2,83,000	—8,43,406	—5,60,406
Col. 4.—Non-provision for adjustment of recoveries on account of charges relating to previous year.			
Surrenders or withdrawals within grant or appropriations—			
R. Gross . . . . .	3,73,02,000	3,73,02,000	.. —3,73,02,000
R. Deductions . . . . .	—2,94,58,000	—2,94,58,000	.. + 2,94,58,000
<hr/>			
Totals—			
Charged . . . . .	26,000	17,791	—8,209
Voted—			
Gross . . . . .	23,87,14,000	18,29,85,808	—5,57,28,192
Deductions . . . . .	—24,35,26,000	—14,24,58,190	+ 10,10,67,810
Net . . . . .		1* 4,05,27,618	+ 4,05,27,617

\* The net amount required originally being a minus quantity, a nominal grant of Re. 1 was voted by the Legislature.

REVIEW.

There was a supplementary grant of Rs. 26,000 in the Charged Section against which the expenditure amounted to Rs. 17,791 causing a saving of Rs. 8,209. In the Voted Section, a token grant of Re. 1 was taken. The actual recoveries fell below the actual expenditure by Rs. 4,05,27,618 against the estimated excess recovery of Rs. 48,12,000 which was increased to Rs. 1,26,56,000 as a result of the surrender of Rs. 78,44,000.

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

3. State Trading—The following Schemes were in operation during the year 1954-55 and the expenditure incurred thereon was booked under the head “ 85-A—Capital Outlay on State Schemes of Government Trading ”.

(i) Grain purchase schemes :—

- (a) Purchase of Food grains other than wheat.
- (b) Purchase of wheat and wheat products.
- (c) Supply of food stuffs at concession rates to Government servants.

(ii) Other miscellaneous schemes :—

- (a) Purchase of sugar.
- (b) Distribution of “ toned ” and “ Cows ” milk in Calcutta.
- (c) Distribution of “ butter ” and “ ghee ”.
- (d) Purchase of gramdal.

*Grain purchase schemes.*—The object of these schemes is to purchase and stock large quantities of food grains such as Rice, Paddy, Wheat and Wheat products with a view to their equitable distribution by sale to the public at controlled rates and to certain classes of Government servants at concession rates.

*Other Miscellaneous schemes.*—The scheme for the purchase of sugar was introduced with the object of its controlled distribution to the public through ration shops.

The scheme for distribution of “ toned ” and “ cows ” milk in Calcutta is meant to ensure the supply of unadulterated milk to the public at controlled rates.

The scheme for distribution of “ butter ” and “ ghee ” is intended for supply of butter to hospitals and for sale of “ butter ” and “ ghee ” to the public.

The scheme for purchase of gramdal is intended for its distribution through ration shops to the consumers at cost price including incidental charges.

*Accounting procedure.*—No change has been made in the accounting procedure. As in the past, each scheme has been accounted for under the following

REVIEW—contd.

sub-heads (with suitable additions to and modifications of the existing heads where necessary) opened within the Capital Account :—

- (1) Cost of purchase.
- (2) Advance.
- (3) Suspense (personal Deposits).
- (4) *Deduct*—Receipts and recoveries on Capital Account.
- (5) *Deduct*—Capital expenditure financed from ordinary revenues.
- (6) *Deduct*—Recoveries from other Governments, Departments, etc.
- (7) *Add*—Surcharge collected with sale proceeds for improvement of village roads in heavy procurement areas transferred to revenue receipts.

When a scheme is worked without the aid of advances, the expenditure is debited to head (1). When advances are granted and personal ledger accounts opened for working the scheme, the advances are debited to head (2) by corresponding credit to head (3). The subsequent incomings and outgoings relating to the personal ledger accounts also appear under head (3). All recoveries including repayment of advances and ultimate profits, if any, are accounted for under head (4) and all losses, under head (1). At the end of the year, the losses are charged off to revenue against head (5). Head (6) is designed to accommodate the receipts on account of recoveries from other Governments, Departments for value of rationed commodities supplied from the District Officers' grainshops as also those on account of subsidy paid by the Central Government on imported food grains. Surcharges collected with the sale proceeds of rice and paddy remain merged as capital receipts under head (4), while the actual expenditure incurred by the Works and Buildings Department on improvement of village roads in heavy procurement areas against the collected surcharge is transferred at the end of the year for adjustment under head (7).

The charges for establishment employed on the schemes connected with the supply of food stuffs at concessional rates to Government servants and distribution of milk, butter and ghee are adjusted under the capital head. The establishment cost on the rest of the food supply schemes is debited to 63—Extra ordinary charges in India-Miscellaneous—Food.

The net expenditure on scheme (i) and (ii) as booked in the Capital account, amounted to Rs. 71,48,313 and Rs. 3,33,97,095, respectively.

4 (a). The sale of paddy and gunny bags to the rice mills is ordinarily made on prepayment of their price. The sale of wheat is made to the flour mills subject to the payment of the price within the 21st of the month following the month of supply. In quite a number of cases, however, the values were not prepaid or realised in time. Recoveries outstanding for more than six months stood at Rs. 61,18,012 on 31st December 1954 and Rs. 65,36,805 on

312 Grant No. 49.—Capital Outlay on Schemes of State Trading—contd.

REVIEW—contd.

31st March 1955. The following figures included in the outstanding items on 31st March 1955 are very old :—

Outstanding for six months or more, in respect of period upto	Defaulting parties.	Amounts.
		Rs.
31-3-50 . . . . .	12 Rice Mills . . . . .	3,17,264
	1 Flour Mill . . . . .	4,21,189
31-12-50 . . . . .	3 Rice Mills . . . . .	3,767
31-3-51 . . . . .	2 Rice Mills . . . . .	2,605
30-6-51 . . . . .	3 Rice Mills . . . . .	11,739
31-12-51 . . . . .	6 Rice Mills . . . . .	57,888
31-12-53 . . . . .	2 Rice Mills . . . . .	818
	2 Flour Mills . . . . .	9,08,613
31-3-54 . . . . .	2 Flour Mills . . . . .	11,97,755

In respect of the defaulting rice mills recoveries are delayed as their accounts have not yet been checked by the Government in all cases. Where the proprietors agree, it is proposed to adjust Government dues from their pending bills and security deposits. In disputed cases legal action is taken for the realisation.

(b) In addition to the above large amounts are also due for recovery from other parties. On 31st March 1955 the following amounts were outstanding.

Defaulting Parties.	Nature.	Amount.
		Rs.
Contractors . . . . .	For loss of or damage to food grains and gunny bags while in their custody.	9,54,395
Bulk allottees . . . . .	Cost of food grains supplied.	4,09,200
Madhya Pradesh Government . . . . .	Short supply of food grains	6,04,053
Ration Shop Holders . . . . .	Ditto . . . . .	96,592
Railways . . . . .	Transit shortages . . . . .	47,045



REVIEW—contd.

The following figures included in the outstanding items are very old :—

Outstanding for six months or more upto.	Defaulting Parties.	Amounts.
		Rs.
31-3-50 . . . . .	1 Storage and Transport Contractor.	1,228
	1 Bulk allottee . . . . .	1,33,811
30-6-50 . . . . .	1 Storage and Transport Contractor.	13,767
31-12-50 . . . . .	4 Storage and Transport Contractors.	9,225
31-3-51 . . . . .	1 Storage and Transport Contractor.	1,244
31-12-51 . . . . .	7 Storage and Transport Contractors.	18,006
	1 Bulk allottee . . . . .	24,119
30-6-52 . . . . .	1 Storage and Transport Contractor.	34,269
31-12-52 . . . . .	2 Storage and Transport Contractors.	6,896
	2 Bulk allottees . . . . .	28,108
31-3-53 . . . . .	8 Storage and Transport Contractors.	9,764
	2 Bulk Allottees . . . . .	5,275
30-6-53 . . . . .	1 Storage and Transport Contractor.	6,323
	3 Bulk Allottees . . . . .	2,248
30-9-53 . . . . .	2 Storage and Transport Contractors.	8,687

4(c) Government, have since (July 1956) stated that the total outstanding amount of about Rs. 86.48 lakhs mentioned in (a) and (b) above has by now been reduced by about Rs. 13.88 lakhs and that about Rs. 50.61 lakhs is covered by bills and security deposits.

5. The following losses occurred during the year 1953-54 :—

A. Rice and Paddy.

(a) The following shortages in transit or during storage do not call for any special comment as they did not reveal any special feature :—

Particulars	Commodities	Bags	Quantity	Value
1	2	3	4	5
			Mds. Srs.	Rs.
(i) Shortage in transit . . . . .	Rice	321	633	10,603
(ii) Shortage of food stuff during storage.	..	..	..	4,31,412
(iii) Loss on the sale of deteriorated rice and paddy during 1953-54.	..	..	..	8,326
				4,50,341

## REVIEW—contd.

(b) The following losses, however, call for comments :—

(i) *Transit by boat of commodities from districts to Calcutta.*—4,106 bags containing 6,155 mds. 8 srs. valued at Rs. 67,707 are reported to have been misappropriated through the use of bogus invoices.

The matter is under Police investigation. On being requested by Audit to state if the recovery of the amount from other parties has been received or any disciplinary action taken against the officials at fault, Government have stated in April, 1956 that departmental proceedings have been drawn up against several employees of the Department.

(ii) *Shortage of gunny bags.*—The stock accounts of gunnies revealed a shortage of 75,424 pieces valued at Rs. 56,568 at the usual rate of valuation (*viz.*, 0-12-0 per piece of old gunny). Government have reported in April, 1956 that out of the above shortage, 18,182 pieces have been recovered, price of 15,145 pieces has been realised from the persons at fault and value of 1,921 pieces written off. The balance of 40,176 pieces of gunnies worth Rs. 30,132 has not yet been accounted for.

B. *Wheat and wheat products.*

(a) The following shortages in transit or during storage do not call for any special comment as they did not reveal any special feature :—

Particulars	Commodity	Quantity		Value	Remarks
1	2	3		4	5
		Mds.	Srs.	Rs.	
(i) Shortage in transit	Wheat	12,763	9	2,04,577	
	Atta	375	34	6,201	
(ii) Godown loss	Wheat	23,929	9	4,01,812	The loss of Rs. 4,17,261 has since (May, 1956) been written off by Government.
	Atta	936	12	15,449	
(iii) Loss due to deterioration	Wheat	1,924	30	47,898	
	Atta	944	5		
		TOTAL		6,75,937	

(b) The following losses, however, call for special comment :—

(i) The carrying contractors were found liable for certain transit losses in previous years but no recovery had been effected from them although the order for recovery was issued in some cases as far back as March, 1950. The amount recoverable from the contractors worked out at the penal rates provided for in the agreements is Rs. 29,477.

(ii) Demurrage charges were paid to the Railways by the Department on account of the failure of the contractors to take delivery of the commodities at the proper time. These amounts are due to be recovered from the contractors and totalled Rs. 12,472—some of these amounts are outstanding even from 1951.

*Running Account of Capital Outlay on Schemes of State Trading for 1954-55.*

Name of Schemes	1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A. Grain Purchase Scheme .		3,35,03,48,516	12,47,45,808	3,47,50,94,324	3,32,55,24,323	11,75,97,495	3,44,31,21,818	+3,19,72,506
B. Other Schemes.		18,65,75,574	5,74,14,385	24,39,89,959	23,57,82,595	2,40,17,289	25,97,99,884	-1,58,09,925
C. Construction of Boats .		5,901	..	5,901	..	..	..	+5,901
D. Community Development Projects.		..	8,43,406	8,43,406	..	8,43,406	8,43,406	Nil
<b>TOTAL</b>		<b>3,53,69,29,991</b>	<b>13,30,03,599 (a)</b>	<b>3,71,99,33,590</b>	<b>3,56,13,06,918</b>	<b>14,24,58,190 (a)</b>	<b>3,70,37,65,108</b>	<b>1,61,69,482</b>

The figures of Progressive Expenditure are to be reduced by Rs. 41,791 in terms of Note 1 under article 251 of the Account Code Vol. IV.  
 NOTE.—(a) The figures of total expenditure and total recoveries do not include those of the pre-partition period.

## 1. POLICE GRAIN SHOP.

*Summarised Personal Ledger Account of Grainshops for the year 1954-55.*

Name of Officer	Opening balance		Receipts		Total		Expenditure		Closing balance	
	1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Superintendent of Police, Bankura . . . . .		1,67,883	2,83,527	4,51,410	2,71,158	1,80,252				
2. Superintendent of Police, Birbhum . . . . .		9,503	1,74,924	1,84,327	1,72,150	12,177				
3. Superintendent of Police, Burdwan . . . . .		83,052	5,13,657	5,96,709	4,24,180	1,72,529				
4. Superintendent of Police, Cooch Behar . . . . .		35,946	2,97,292	3,33,238	2,93,114	40,124				
5. Superintendent of Police, Darjeeling . . . . .		58,402	3,80,718	4,39,120	3,93,566	45,554				
6. Superintendent of Police, West Dinajpur . . . . .		27,496	3,23,207	3,50,703	2,76,999	73,704				
7. Superintendent of Police, Hooghly . . . . .		1,45,888	5,03,604	6,49,492	4,98,520	1,50,972				
8. Superintendent of Police, Howrah . . . . .		83,803	8,29,332	9,13,135	7,54,621	1,58,514				
9. Superintendent of Police, Jalpaiguri . . . . .		93,627	2,67,868	3,61,495	3,13,525	47,970				
10. Superintendent of Police, Malda . . . . .		15,903	2,00,284	2,16,187	2,06,641	9,546				
11. Superintendent of Police, Midnapore . . . . .		25,314	9,51,117	9,76,431	8,26,121	1,50,310				
12. Superintendent of Police, Murshidabad . . . . .		1,82,746	3,54,477	5,37,223	3,96,412	1,40,811				
13. Superintendent of Police, Nadia . . . . .		36,602	3,88,866	4,25,468	3,74,146	51,322				
14. Superintendent of Police, 24 Parganas . . . . .		1,50,920	9,65,727	11,16,647	10,42,978	73,669				

15. Commandant, I.A.R.F. . . . .	1,16,717	7,79,433	8,96,150	7,84,446	1,11,704
16. Commissioner of Police, Accounts No. 3 . . . . .	3,62,156	25,76,836	29,38,992	28,71,177	67,815
17. Commissioner of Police, Accounts No. 4 . . . . .	1,509	1,835	3,344	2,757	587
18. Deputy Inspector General of Police, Intelligence Branch. Criminal Investigation Department No. 1.	26,093	3,55,911	3,82,004	3,14,571	67,433
19. Controller of Rationing, P. L. Account No. 2 . . . . .	1,51,949	4,14,502	5,66,451	1,39,929	4,26,522
20. Superintendent of Police, Government Railway Police, Sealdah.	72,275	1,80,619	2,52,894	2,17,550	35,344
<b>TOTAL—Police Grain Shops . . . . .</b>	<b>18,47,784</b>	<b>1,07,43,636</b>	<b>1,25,91,420</b>	<b>1,05,74,561</b>	<b>20,16,859</b>

## 2. OTHER GOVERNMENT GRAIN SHOPS.

*Summarised Personal Ledger Account of Grainshops for the year 1954-55.*

Name of Officer	Opening balance		Receipts		Total		Expenditure		Closing balance	
	1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. District Magistrate, Bankura . . . . .		26,577	2,28,281	2,54,858	2,10,718	44,140				
2. Sub-Divisional Officer, Vishnupur . . . . .		16,741	37,672	54,413	47,408	7,005				
3. District Magistrate, Birbhum . . . . .		25,409	1,42,910	1,68,319	1,48,113	20,206				
4. Sub-Divisional Officer, Rampurhat . . . . .		18,384	65,838	84,222	70,701	13,521				
5. District Magistrate, Burdwan . . . . .		7,593	24,202	31,795	23,102	8,693				
6. Sub-Divisional Officer, Kalna . . . . .		6,087	23,243	29,330	23,711	5,619				
7. Deputy Commissioner, Cooch Behar . . . . .		12,746	2,66,004	2,78,750	2,72,185	6,565				
8. Sub-Divisional Officer, Dinhat . . . . .		11,428	68,192	79,620	69,044	10,576				
9. Sub-Divisional Officer, Mathabhanga . . . . .		3,024	59,561	62,585	54,092	8,493				
10. Sub-Divisional Officer, Tufanganj . . . . .		3,575	47,731	51,306	48,439	2,867				
11. Sub-Divisional Officer, Mekliganj . . . . .		2,046	42,140	44,186	42,733	1,453				
12. Sub-Divisional Officer, Siliguri . . . . .		40,985	2,05,267	2,46,252	2,26,347	19,905				
13. Sub-Divisional Officer, Kurseong . . . . .		1,183	..	1,183	..	1,183				
14. Sub-Divisional Officer, Kalimpong . . . . .		2,266	..	2,266	..	2,266				
15. District Movement Officer, Darjeeling . . . . .		20,000	..	20,000	..	20,000				

16. District Magistrate, West Dinajpur . . . . .	37,317	88,685	1,26,002	96,549	29,453
17. Sub-Divisional Officer, Raiganj . . . . .	6,399	68,955	75,354	67,536	7,818
18. District Magistrate, Howrah . . . . .	8,285	..	8,285	..	8,285
19. Sub-Divisional Officer, Uluberia . . . . .	41,500	1,16,216	1,57,716	1,09,594	48,122
20. Curator, Indian Botanic Garden . . . . .	10,065	..	10,065	..	10,065
21. Deputy Commissioner, Jalpaiguri . . . . .	23,549	3,56,251	3,79,800	3,44,636	35,164
22. Deputy Commissioner, Darjeeling . . . . .	119	..	119	..	119
23. Sub-Divisional Officer, Alipur . . . . .	31,110	1,63,130	1,94,240	1,75,024	19,216
24. District Magistrate, Malda . . . . .	8,382	2,36,991	2,45,373	2,39,300	6,073
25. Sub-Divisional Officer, Tamruk . . . . .	12,887	78,026	90,913	67,130	23,783
26. Sub-Divisional Officer, Ghatal . . . . .	2,742	19,154	21,896	19,468	2,428
27. Sub-Divisional Officer, Jhargram . . . . .	16,048	62,008	78,056	70,024	8,032
28. Sub-Divisional Officer, Contai . . . . .	1	..	1	..	1
29. Officer-in-Charge, Government Grain Shop (India) Mid. . . . .	9,007	..	9,007	..	9,007
30. District Magistrate, Murshidabad . . . . .	62,254	1,84,668	2,46,922	2,34,416	12,506
31. Sub-Divisional Officer, Kandi . . . . .	10,422	53,718	64,140	47,781	16,359
32. Sub-Divisional Officer, Lalbagh . . . . .	17,412	35,984	53,396	48,147	5,249
33. Sub-Divisional Officer, Jangipur . . . . .	11,805	19,624	31,429	25,762	5,667
34. District Magistrate, Nadia . . . . .	24,559	3,07,912	3,32,471	3,26,030	6,441
35. Sub-Divisional Officer, Ranaghat . . . . .	13,510	1,31,371	1,44,881	1,35,322	9,559
36. Assistant Horticulturist, Nadia . . . . .	1,292	..	1,292	..	1,292
37. Sub-Divisional Officer, Baraset . . . . .	13,351	93,820	1,07,171	1,00,727	6,444
38. Sub-Divisional Officer, Basirhat . . . . .	27,837	81,941	1,09,778	1,01,421	8,357
39. Sub-Divisional Officer, Diamond Harbour . . . . .	18,627	76,546	95,173	94,936	237
40. Superintendent, Government Printing . . . . .	52,511	2,40,214	2,92,725	2,77,661	15,064
41. District Magistrate, 24 Parganas . . . . .	19,348	..	19,348	..	19,348
42. Sub-Divisional Officer, Barrackpur . . . . .	20,552	..	20,552	..	20,552
43. District Judge, 24 Parganas . . . . .	31,943	..	31,943	..	31,943
44. Sub-Divisional Officer, Bongaon . . . . .	-1,637	..	-1,637	..	-1,637
45. Superintendent, Government Printing, Account No. 6 . . . . .	49,251	50,685	99,936	97,464	2,472
46. Director of Rationing and Distribution . . . . .	19,471	75,044	94,515	74,776	19,739
47. General Manager, Cinchona Plantation . . . . .	5,471	8,60,653	8,66,124	7,81,938	84,186
<b>TOTAL—Other Government Grain Shops</b>					<b>6,43,836</b>
<b>TOTAL—Other Government Grain Shops</b>					<b>47,72,235</b>
<b>GRAND TOTAL</b>					<b>28,60,695</b>
<b>GRAND TOTAL</b>					<b>1,53,46,796</b>
<b>GRAND TOTAL</b>					<b>1,80,07,491</b>
<b>GRAND TOTAL</b>					<b>1,53,56,273</b>
<b>GRAND TOTAL</b>					<b>8,03,434</b>
<b>GRAND TOTAL</b>					<b>54,16,071</b>
<b>GRAND TOTAL</b>					<b>46,12,637</b>
<b>GRAND TOTAL</b>					<b>26,51,218</b>
<b>GRAND TOTAL</b>					<b>1,53,56,273</b>
<b>GRAND TOTAL</b>					<b>1,80,07,491</b>
<b>GRAND TOTAL</b>					<b>1,53,46,796</b>
<b>GRAND TOTAL</b>					<b>28,60,695</b>

AUDIT CERTIFICATE.

The Personal Ledger Accounts at item numbers, 8, 16, 17, 18 of Statement 1 and No. 47 of Statement 2 were locally test-audited under my supervision with reference to the local records. Subject to the Audit Comments, I certify that the accounts are correct to the best of my information and on consideration of the explanations given to me.

CALCUTTA ;  
The 8th June, 1956.

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

AUDIT COMMENTS.

The local audit of the Personal Ledger Accounts opened for running Grain-shops disclosed the following types of irregularities :—

1. Ghee and mustard oil were noticed to have been sold at concessional rates to Government servants in excess of quantities they were entitled to get.
2. In one case Profit and Loss Account and Balance Sheet were not submitted to Audit.
3. In some cases Stock Account of gunny bags was not properly maintained.



STATE TRADING ON RICE AND PADDY.  
Stock, Trading and Profit and Loss Account for the year 1952-53.

Dr.		Cr.					
Particulars	Quantity	Value	Total Amount	Particulars	Quantity	Value	Total Amount
	Mds. Srs.	Rs.	Rs.		Mds. Srs.	Rs.	Rs.
To Opening Stock—							
Rice . . . . .	1,690,076-8	2,48,05,871		By Sales—			
Paddy . . . . .	1,432,017-39	1,13,04,497		Rice . . . . .	11,487,078-39	20,55,20,913	
Gunny . . . . .	5,597,856 Bags	39,65,735		Pady . . . . .	6,840,063-31	6,57,91,966	
To Purchases—			4,00,76,103	Gunny . . . . .	1,803,288 Bags	13,52,723	
(a) Rice—				Unserviceable gunny . . . . .	..	2,09,461	27,28,75,063
Internal—District	5,751,932-23	8,45,29,310		By Railway Claims Recovered	..	..	1,98,768
curement.				By Miscellaneous Receipts . . . . .	..	..	3,46,943
Ditto Calcutta Rice Mills	1,681,489-26	2,62,90,890		By Shortages—			
External—Other States . . . . .	1,650,744-5	2,84,40,781		Rice—Godown 57,262-39			
Ditto Replacement . . . . .	1,769,428-14	2,96,37,919		Rice—Transit 141,191-15	198,454-14		
Ditto R.F.C. & Overseas	1,003,527-9	2,73,80,132		Paddy—Godown 39,672-11			
(b) Paddy—			19,62,79,032	Paddy—Transit 43,516-38	83,189-9		
Internal—District	11,857,121-28	6,63,31,968		By Closing Stock—			
curement.				Rice . . . . .	1,861,664-23	3,09,69,310	
External—Other States . . . . .	42,187-0	3,64,453		Paddy . . . . .	2,429,051-17	2,04,55,114	
(c) Gunnies	7,920,286-18		6,66,96,421	Gunny . . . . .	5,146,842 Bags	37,41,556	5,51,65,980
To Incidental Charges Account	9,453,251 Bags		1,35,70,796	By Net Loss . . . . .	..	..	1,96,09,670
" Railway Freight Account . . . . .	..	..	1,49,30,727				
" Sales Tax . . . . .	..	..	31,95,895				
" Share of Overhead Charges	..	..	1,069				
Account—Under the head	..	..	1,32,54,221				
63 . . . . .	..	..					
" Audit Charges Account . . . . .	..	..	1,88,379				
" Interest Charges Account . . . . .	..	..	3,781				
		Total .	34,81,96,424		Total .	34,81,96,424	

CALCUTTA ; G. C. MUKHERJEE, Assistant Controller of Finance.  
B. K. MALLICK, Controller of Finance.  
The 14th March, 1956.

STATE TRADING ON RICE AND PADDY—concl'd.  
Pro forma Balance Sheet as on the 31st March, 1953.

Liabilities	Total	Assets	Total
1	2	3	4
1. 63.—Extra-Ordinary Charges . . . . .	Rs. . . . .	1. Net Deposit into the Bank and the Treasuries—(Gross receipts minus total expenditure under 85 A.—Capital Outlay).	Rs. . . . .
2. 22.—Interest Charges Account . . . . .	.. 7,56,01,222	2. Procurement Bonus Account— Balance as per last account . . . . .	.. 7,77,11,555
3. Audit Charges Account . . . . .	.. 2,80,169	3. Suspense Account— Exchange Account (Balance as per last account).	.. 64,802
4. Suspense Account— A. R. C. P. 's Personal Ledger Account and Cash Credit Account.	.. 10,78,637	.. 46,39,069	
5. Sundry Creditors Account— Other purchases . . . . .	.. 2,12,89,227	.. 7,11,634	53,50,703
Government of India and other Government.	66,94,912	..	19,96,101
Miscellaneous . . . . .	4,03,49,636	5. Undivided Bengal Suspense Account— Balance as per last account . . . . .	.. 12,77,640
6. Outstanding Interest Account . . . . .	15,18,313	6. Sundry Debtors Account— Mills and Parties . . . . .	.. 43,60,065
7. Reserve for Bonus Account— Balance as per last account . . . . .	4,85,62,861	Other Government and Departments. 7. Stock in Trade Account . . . . .	7,17,288
	7,155		.. 5,51,65,980

<p>8. Excess of Assets over liabilities account—                  Balance as per last account . . . . .</p> <p>9. Refund due to Parties Account . . . . .</p> <p>10. Road Development Fund Account . . . . .</p>	<p>22,21,614</p> <p>39,24,295</p> <p>14,72,107</p>	<p>8. Profit and Loss Account—                  Balance of Profit as per last account. 26,85,898</p> <p>Adjustment Re. : Rebate received from Punjab. 79,264 ..</p> <p>Adjustment Re. : arrear Subsidy. 2,65,905</p>	<p>30,31,067</p>
<p>Total . . . . .</p>	<p>16,32,22,597</p>	<p>Net Loss during the year . . . . .</p>	<p>1,96,09,670 1,65,78,603</p> <p>Total . 16,32,22,597</p>

Certified that to the best of our information and belief the above Balance Sheet and the Trading and Profit and Loss Account for the year ending the 31st March, 1953 have been drawn up from the records maintained in this office and from the returns and reports of the Departmental Officers concerned and represent a correct and true state of affairs.

CALCUTTA ;

G. C. MUKHERJEE,

B. K. MALLICK,

The 14th March, 1956.

Assistant Controller of Finance.

Controller of Finance.



To Seized Stock—						
Wheat . . . . .	491	9,058			2,089,672	3,84,73,044
Atta . . . . .	43	709			92,586	15,25,476
Flour . . . . .	187	4,199			171	3,773
		721	13,966		2,182,429	4,00,02,293
To Incidental Charges— (Paid and Outstanding.)	..	..	80,67,187		..	..
To Subsidy Payable . . . . .	..	..	31,70,841		..	..
To Share of Over-head Charges (Under Head—63)	..	..	1,53,73,981		..	..
To Audit Charges . . . . .	..	..	2,18,506		..	..
To Interest (Paid and Outstanding.)	..	..	5,947		..	..
Total . . . . .	19,279,964	38,03,26,176			19,279,964	38,03,26,176

CALCUTTA ; }  
 G. C. MUKHERJEE, Assistant Controller of Finance.  
 B. K. MALLICK, Controller of Finance.  
 The 14th March, 1956.

STATE TRADING ON WHEAT AND WHEAT-PRODUCTS—concl.  
 Pro forma Balance Sheet as on the 31st March, 1953.

Liabilities	Total		Assets		Total
	1	2	3	4	
1. Net Outlay—					
Gross expenditure (Less gross receipts under 85.—Capital Outlay).	Rs.	Rs.		Rs.	Rs.
	..	3,76,32,999	1. Cheques in hand . . . . .	..	98,665
			2. (a) Sundry Debtors . . . . .	4,84,37,962	
			(b) Other Governments and Departments.	1,12,42,480	5,96,80,342
2. 63.—Extraordinary Charges—balance as per last account.	5,03,76,193		3. Investment and 'P' Deposits and Advances.	..	1,50,000
For the year . . . . .	1,53,73,981	6,57,50,174	4. Stock-in-Trade . . . . .	..	4,00,000
3. Interest Account—			5. Deposits in Reserve Bank of India on Undivided Bengal suspense account segregated.	1,36,58,378	
Balance as per last account . . . . .	2,58,076		Un-segregated . . . . .	11,75,643	1,48,34,021
For the year . . . . .	5,947	2,64,023	6. Profit and Loss Account—		
4. Outstanding interest . . . . .	..	10,029	As per last account . . . . .	5,80,74,369	
5. Audit Charges—			For the year . . . . .	1,62,70,637	7,43,45,006
Balance as per last account . . . . .	7,19,639				
For the year . . . . .	2,18,506	9,38,145			

6. Sundry Creditors—

(i) Government of India—for Purchases and Incidentals.	4,95,91,362	
(ii) Government of India—for Subsidy (Account Price Differential).	1,62,10,423	
(iii) Mills and Agents . . . . .	15,56,842	
(iv) Miscellaneous Liabilities . . . . .	1,51,746	
(v) Advances from Flour Mills Account Wheat Fines.	5,79,638	6,80,90,011
7. Refund due to Parties . . . . .	..	1,43,829
8. Security Deposits (Flour Mills) . . . . .	..	1,50,000
9. Undivided Bengal Suspense Account . . . . .	..	1,48,34,021
10. Excess of Assets over Liabilities . . . . .	..	12,97,096
	Total .	18,91,10,327
		Total 18,91,10,327

Certified that to the best of our information and belief the above balance sheet and the trading, profit and loss account for the year ending 31st March, 1953, have been drawn up from the records maintained in this office and from the returns and reports of the Departmental Officers concerned and represent a correct and true state of affairs.

CALCUTTA ;

G. C. MUKHERJEE,

*The 14th March, 1956.*

*Assistant Controller of Finance.*

B. K. MALLICK,

*Controller of Finance.*

## STATE TRADING ON SUGAR.

## Stock, Trading and Profit and Loss Account for the year 1952-53.

Dr.				Cr.	
Particulars	Quantity	Value	Particulars	Quantity	Value
1	2	3	4	5	6
	Mds. Srs.	Rs.		Mds. Srs.	Rs.
To Opening Stock . . . . .	77,536-0	26,39,454	By Sales . . . . .	756,404-0	2,67,13,862
To Purchase— Paid and Outstanding . . . . .	685,335-19	2,32,28,797	By Railway claims recovered . . . . .		485
To Incidental Charges— Paid and outstanding . . . . .		67,793	By Miscellaneous Receipts . . . . .		14,744
To Railway freight . . . . .		2,465	By Shortages—		
To Interest Charges . . . . .		1,424	Godown shortages . . . . .	1,557-33	
			Transit shortages . . . . .	750-6	
				<u>2,307-39</u>	
To Share of Overhead Charges (under the head '63'.)		11,70,754	By Closing Stock . . . . .	4,159-20	1,37,405
To Audit Charges . . . . .		16,640	By Net Loss for the year . . . . .		2,60,831
Total . . . . .	762,871-19	2,71,27,327	Total . . . . .	762,871-19	2,71,27,327

CALCUTTA ;

G. C. MUKHERJEE,

B. K. MALLICK,

The 14th March, 1956.

Assistant Controller of Finance.

Controller of Finance.



STATE TRADING ON SUGAR—*concl'd.*  
Balance sheet as at 31st March, 1953.

Liabilities	Rs.	Assets	Rs.
1. <i>63-Extraordinary charges</i> . . . . .	86,24,591	1. Net Deposit into the Reserve Bank of India and Treasuries (Gross Receipts <i>minus</i> Expenditure under 85-A Capital Outlay etc.).	89,71,999
2. <i>22-Interest Account</i> . . . . .	62,140		
3. <i>Audit Charges</i> . . . . .	1,20,644		
4. <i>Sundry Creditors</i> . . . . .	71,969	2. <i>C. R.'s Suspense Account</i> . . . . .	3,943
5. <i>Refund due to Parties</i> . . . . .	47,568		
6. <i>Profit and Loss Account—</i>			
Net Profit upto last Account . . . . .	4,47,266		
Less Net Loss as per P. & L. Account . . . . .	2,60,831		
	1,86,435	3. <i>Stock in Trade</i> . . . . .	1,37,405
	91,13,347	Total	91,13,347

Certified that to the best of our information and belief the above balance sheet and the Trading and Profit and loss Account for the year ending 31st March have been drawn up from the records maintained in this office and from the returns and reports of the Departmental Officers concerned and represent a correct and true state of affairs.

CALCUTTA ;

G. C. MUKHERJEE,

B. K. MALLICK,

The 14th March, 1956.

Assistant Controller of Finance.

Controller of Finance.

*Explanatory Memorandum relating to Stock, Trading and Profit and Loss Accounts 1952-53.*

1. The Money values shown against (a) Purchases and (b) Incidental charges (*i.e.* handling transport and other charges) on the debit side of the accounts include not only the amounts paid but also the amounts payable on account of supplies and services received during the period of accounts.

2. The figures shown against 'Interest Charges' include only the amounts actually paid or payable on account of Cash Credit advances taken from the Imperial Bank of India. No amount has been added on account of interest on the Capital at charge, *i.e.*, the total outlay on material assets and Government cash used as trading capital.

3. The figure shown against 'Overhead Charges' represents proportionate share of the charges actually paid and adjusted under the head '63-Extraordinary charges'. Any liabilities remaining outstanding are not taken into account.

4. The amount shown against 'Audit Charges' has been calculated on the basis of actual man-days spent on audit work and not at the usual rate of 1 p.c. on total expenditure.

5. The figures shown against 'Sales' on the credit side of the account include amounts realisable on account of transactions during the period of account.

6. The opening and closing stock have been valued on the principle of average cost of procurement or sale price whichever is lower. Deteriorated stock has been valued at the sale price of the deteriorated stock and bad stock of no value has been ignored for the purpose of valuation.

*Explanatory Memorandum relating to the Balance Sheet.*

Item No. 5 (Rice and Paddy) on the Assets side (*viz.* 'Undivided Bengal Suspense Account') represents the value of foodgrains supplied by West Bengal Government against amount deposited by wholesale traders and mill owners prior to the partition.

Item 9 on the liabilities side and item 5 on the assets side of the Balance Sheet of Wheat and Wheat products (*viz.* 'Undivided Bengal Suspense Account') represent realisation of preparation claims from the mills and their deposit in the Bank.

2. Items 1, 2 and 3 (Rice and Paddy and Sugar) and items 2, 3, 5 (Wheat) on the liabilities side giving the progressive totals of expenditure debited direct and finally to certain revenue head. Since no relief is ever given to the revenue heads concerned, the amounts remain as outstanding liabilities and must go on steadily increasing from year to year.

3. Item 4 (Wheat) and item 6 (Rice and Paddy) on the liabilities side represent amount payable to the Imperial Bank of India as interest on Cash Credit advances.

4. Items 7 and 10 *ibid* (Rice and Paddy) are amounts awaiting transfer to the appropriate 'Revenue' and 'Deposit' heads respectively.

5. Item 8 (Rice and Paddy) and item 10 (wheat and wheat products) represent the difference between the value of the opening stock on the 15th August '47 and West Bengal's share of liabilities outstanding on account of

the Cash Credit advance taken from the Imperial Bank of India by Undivided Bengal prior to the partition.

6. The outlay on building, transport-vehicles equipments, furniture, etc., is all met out of revenue. Such outlay made during the prepartition period is not shown at all in the Balance Sheet, whereas the outlay on such items during the post partition period is included in item 1 (Rice and Paddy) and (Sugar) and item 2 (Wheat and Wheat Products) on the liabilities side. The profit and loss account and balance sheet as prepared by the Controller of Finance relate (except for comparatively small amounts spent on fixed assets during post partition period) to the trading or circulating capital, which again is not a fixed amount. It expands and contracts from time to time with the flow and ebb of transactions.

7. Item No. 6 (Rice and Paddy) on Assets side—adjustments for rebate and subsidy represent unforeseen credits not provided in the previous year's accounts.

*Explanatory Notes.*

(i) *Rice and Paddy.*

There was a net loss of Rs. 1,96,09,670. Increase in average cost of procurement both internal and external, greater share of overhead charges and withdrawal of subsidy scheme by the Government of India were stated to be the main reasons for the loss.

(ii) *Wheat and Wheat Products.*

The loss of Rs. 1,62,70,637 was explained as due mainly to the following reasons :—

(a) Lower average selling price of wheat than the average purchase price.

(b) Non-receipt of subsidies previously received as a relief for high pool price of wheat.

(iii) *Sugar.*

There was a net loss of Rs. 2,60,831 for the year against net profit of Rs. 13,46,223 in 1951-52. Decreased average selling price and increased incidental charges were cited as the main reasons for the loss.

AUDIT CERTIFICATE

I have examined the foregoing accounts and Balance Sheets of the State Trading Operations in Rice and Paddy, Wheat and Wheat Products and Sugar. I have obtained all the information and explanations that I have required, and subject to the observations in the separate Audit Comments I certify, as a result of my audit, that in my opinion these accounts and Balance Sheets are properly drawn up so as to exhibit a true and fair view of the state of affairs of the concern according to the best of my information and explanations given to me and as shown by the books of the concern.

CALCUTTA ;  
The 11th April, 1956.

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

## AUDIT COMMENTS.

1. A system of continuous verification of stocks by verifiers under the administrative control of the Controller of Finance was introduced with effect from the 15th November, 1948. Under this system the verification of the several godowns is taken up in rotation. Two rounds of verification have been completed in all units. The third round of verification has been completed in Calcutta Food Depots with the exception of one Depot where verification is reported to have not been done due to paucity of labour. The verification of none of the mofussil godowns has been done, the reasons adduced being insufficiency of stock of foodgrains consequent on decontrol and depletion of verification squads.

It is desirable that the verification should be conducted even though the stock is low and it should be so programmed that one full round of the godowns is completed once in 12 months.

2. The assets shown in the Balance Sheets do not include outlay on buildings, equipments, etc. Government had decided that a complete list of such fixed assets should be appended to the Balance Sheets but this decision has not yet been implemented by the Department.

3. Under Orders of Government interest on total Capital Outlay and depreciation on fixed assets have not been taken into account in the Trading and Profit and Loss Accounts. Had these been taken into account, the resultant loss would have been more than that shown in these accounts.

4. The Trading and Profit and Loss Accounts exhibit transit and godown shortages but do not show separately the losses caused by—

- (i) deterioration or destruction of foodgrains ;
- (ii) sale of off quality food stuffs at reduced rates,
- (iii) accident, theft, fraud, etc.

The shortages shown in the accounts still remain to be formally written off by Government.

5. Under the orders of Government the following principles have been adopted with regard to the inclusion of indirect charges in the Profit and Loss Accounts.

(a) No leave or pensionary contributions on account of the Permanent establishment employed in the Department have been included on the ground that the actual expenditure on this account would be very small compared to the size of the total cost of the establishment.

(b) Overhead charges based on the booked figures under the head "63-Extraordinary Charges" have been allocated among the different commodities in the ratio of their purchase price only, ignoring incidental charges incurred thereon.

6. The total figures of Cash Sales and Book adjustment as per departmental books have been taken pending reconciliation of the same with the figures in the books of the audit Office.

*Stock Account of Government Stores (General) under the Director of Rationing and Distribution, Calcutta, for the year 1954-55.*

Commodity	Opening balance as on 1st April, 1954		Supply		Total		Issue		Results of stock verification (Shortage)		Verified stock as on 31st March, 1955		Difference in value due to fluctuation of rate (—) for shortage (+) for excess
	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Rs.
Rice 'A'	1,077	30,964	2,825	81,219	3,902	1,12,183	3,891	1,11,866	11	317	..	..	..
Rice 'B'	54,802	9,59,035	3,93,646	68,88,805	4,48,448	78,47,840	4,46,313	78,10,478	2,135	37,362	..	..	..
Rice 'X'	..	..	4,786	71,790	4,786	71,790	4,757	71,355	29	435	..	..	..
Economic Rice	10	250	—4	—100	6	150	6	150	..	..	..	..	..
Paddy	33	392	389	4,619	422	5,011	420	4,987	2	24	..	..	..
Wheat	31	581	—29	—544	2	37	..	..	2	37	..	..	..
Atta	3	62	—3	—62	..	..	..	..	..	..	..	..	..
				70,46,433									
				—706									
				9,91,284		80,37,011		79,98,836		38,175			

CALCUTTA ;

	N. GUPTA, Accountant (Government Stores).	A. RAZZAQUE, Superintendent (Government Stores).	H. MUKHERJEE, Assistant Chief Accounting Officer (I) (Rationing).	S. K. DAS GUPTA, Chief Accounting Officer (Rationing).
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The 26th September, 1955.

*Explanatory Note on the Stock Account of Government Stores (General) for the Year 1954-55.*

1. All Government Stores ceased to function from the 2nd week of February 1955, and there was no balance of stock on the 31st March, 1955 in the stores.

2. The opening stock as shown in Column 2 has been evaluated at retail rates prevailing on the 31st March, 1954.

3. Shortages indicated in Column 6 have been valued at retail rates. For assessment of liability shortages detected from time to time during the year have also been valued at retail rates and the result thereof is as follows:—

(a) Value of shortage within the permissible limit of handling loss . . . . .	Rs. 35,555
(b) Amount charged for recoveries in respect of commodities . . . . .	Rs. 2,973
	Rs. 38,528

4. Percentage of overall shortage on sale due to handling for three consecutive years remained almost constant (*vide* statement below).

Year.	Rice 'A'	Rice 'B'	'X' Rice	Atta	Wheat	Sugar	Gram Dal
1952-53	·32%	·47%	—	·34%	·48%	·60%	—
1953-54	·24%	·47%	—	·34%	·48%	·5%	1·5%
1954-55	·28%	·47%	·60%	—	—	—	—

5. The total amount charged for recovery during the year is as follows:—

Due to shortage in commodities . . . . .	Rs. 2,973
Cash . . . . .	Rs. 131
Containers . . . . .	Rs. 1,305
	Rs. 4,409

Out of the total assessment of Rs. 4,409 a total sum of Rs. 1,348 has so far been realised and credited to Government and a net amount of Rs. 338 adjusted through Supplementary liability Statements leaving a balance of Rs. 2,723.

6. The net supply appearing in Column 3 of the Stock Account has been arrived at after deducting the commodities withdrawn from Government Stores including the stock declared deteriorated by the Inspection Directorate.

The total value of deteriorated commodities destroyed during the year is Rs. 1,420 (*vide* appendix).

*Statement showing Defective Stock Destroyed during 1954-55.*

	Quantity	Valuation
	Mds. Srs. Ch.	Rs.
Rice 'A'	0-34- 8	25
Rice 'B'	23-13- 5	583
Atta	2-22- 0	53
Wheat	40-18-12	759
		1,420

AUDIT CERTIFICATE.

The Store Accounts of Government Stores (General) under the Director of Rationing and Distribution, Calcutta for the year 1954-55 were test-audited under my supervision and I certify that the accounts are correct to the best of my information and in consideration of the explanations given to me, subject to the remarks contained in the Audit Comments.

CALCUTTA ;	}	P. C. MUKHERJEE,
<i>The 15th October, 1955.</i>		<i>Examiner, Outside Audit, West Bengal.</i>

AUDIT COMMENTS.

Formal orders writing off the loss of Rs. 35,555 on account of shortages within permissible limits as shown in clause 3(a) of the explanatory notes have not been issued.

2. Loss on account of deteriorated commodities amounted to Rs. 1,420 as stated in clause 6 of the notes. Formal orders writing off are awaited in audit.

3. Recovery of the amount of Rs. 2,723 from the employees concerned as stated in clause 5 of the explanatory notes need be pointed out to audit.

*Stock Account of Government Employees' (Police) Stores under the Directorate of Rationing and Distribution for the Financial Year 1954-55*

Commodity.	Opening balance as on 1st April, 1954.		Receipts.		Sales at concessional rates.		Loss on account of sub-sidy sale allowed.		Profit on account of retail sale.		Result of stock verification Excess (+) Shortage(-).		Verified stock as on 31st March, 1955.		Difference in value due to rounding up the figures.	
	Quan- tity.	Valua- tion.	Quan- tity.	Valua- tion.	Quan- tity.	Valua- tion.	Quan- tity.	Valua- tion.	Quan- tity.	Rs.	Quan- tity.	Rs.	Quan- tity.	Rs.		Quan- tity.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Rice Calay . . .	Mds. 15	Rs. 420	Mds. 37	Rs. 1,036	Mds. 52	Rs. 1,494	..	Rs. 39	..	..	..	..	..	..	..	Rs. -1
Rice Calco . . .	Mds. 1,360	Rs. 22,780	Mds. 38,373	Rs. 6,42,748	Mds. 39,267	Rs. 4,22,106	Rs. 2,35,627	..	Mds. -190	Rs. -3,183	Mds. 276	Rs. 4,623	Rs. +11			
Defective Rice . . .	..	..	13	218	..	..	..	..	..	..	13	218	..			
Defective Wheat . . .	..	..	1	18	..	..	..	..	..	..	1	18	..			
Excess realisation due to fractional sales.	..	..	..	..	..	Rs. 186	Rs. -186	..	..	..	..	..	..			
<b>Total . . .</b>		23,200		6,44,020		4,23,786	2,35,441	39		-3,183		4,859	+10			

CALCUTTA : }  
 R. NANDI, }  
 A. MUKHERJEE, }  
 H. MUKHERJEE, }  
 S. K. DAS GUPTA, }  
 Chief Inspector. }  
 Assistant Chief Accounting }  
 Officer (I) (Rationing). }  
 Chief Accounting Officer }  
 (Rationing). }

The 26th September, 1955.



EXPLANATORY NOTES ON THE STOCK ACCOUNT OF GOVERNMENT EMPLOYEES' (POLICE) STORES FOR THE YEAR 1954-55.

1. The net shortage as shown in Col. No. 11 of the Account has been valued at the permit (*i.e.* wholesale) rates prevalent on 31st March, 1955. Physical verification of stocks in each store was, however, conducted from time to time during the year and the shortages detected on each occasion were valued for assessment of liability at the prevailing retail rates (which are higher than the former). Value of the shortages on account of commodities thus arrived at amounted to Rs. 3,326 out of which :

	Rs.
A (i) Shortages within the allowable limits of handling losses amounted to	3,245
A (ii) Shortages beyond the prescribed limits of handling losses and charged for recovery from the store personnel amounted to.	81
	3,326

As regards Item A(i) above—write-off orders in terms of Government Order No. 7318(4)-FD dated 14th July, 1954 is being obtained separately.

2. Total liabilities assessed for recovery from the store personnel during the year are as follows :—

	Rs.
(i) On account of cash . . . . .	1
(ii) On account of commodity . . . . .	81
(iii) On account of containers . . . . .	44
	126

Out of Rs. 126 a sum of Rs. 13-9-0 has so far been realised and credited to Government.

3. The net loss on account of subsidy is Rs. 2,35,402 which is the difference of the amounts as per Cols. 5 and 6 of the account. This together with the establishment charges amounting to Rs. 1,39,769 has duly been reported to the Finance Department through monthly subsidy statement. The average number of employees catered was 13,573. The loss *per capita* on this account approximated to Rs. 2-5-0 per month.

4. The stores ceased to function with effect from 1st April, 1955. Residual stocks on 31st March, 1955 were withdrawn from the stores in April, 1955.

AUDIT CERTIFICATE.

The Store Accounts of Government Employees Stores (Police) under the Director of Rationing and Distribution, Calcutta for the year 1954-55, were test-audited under my supervision and I certify that the accounts are correct to the best of my information and in consideration of the explanations given to me, subject to the remarks contained in the audit comments.

CALCUTTA, }  
The 15th October, 1955.

P. C. MUKHERJEE,  
Examiner, Outside Audit,  
West Bengal.

AUDIT COMMENTS.

A loss of Rs. 3,75,171 was incurred during the year on account of sale of food-stuffs to Police personnel from these stores.

The loss *per capita* per month during the year was Rs. 2-5-0 as against Rs. 4-11-0 in the previous year.

2. Formal write-off order for the shortage of commodities worth Rs. 3,245 (mentioned in clause 1(A)(i) of the explanatory notes) is awaited.

*The Store Account of Ration Godowns (Calcutta Area) under the Directorate of Rationing and Distribution for the year 1954-55.*

Commodity.	1	2	3	4	5	6	7	8	9	10
	Opening stock on 1st April 1954.	Receipts.	Gains.	Total 2 to 4.	Issues.	Losses.	Total 6 and 7.	Book Balance on 31st March 1955 (5-8).	Closing stock on 31st March 1955 as per physical verification.	
Rice (all categories)	Mds. 227,203	Mds. 1,751,554	Mds. 398	Mds. 1,979,155	Mds. 1,850,099	Mds. 3,406	Mds. 1,853,505	Mds. 125,650	Mds. 125,650	
Paddy	..	400	..	400	368	..	368	32	32	

CALCUTTA,

Lt. S. M. ROY,  
Deputy Controller of Rationing  
(Storage and Transport).

K. M. DAS,  
Inspector-in-Charge,  
(Statistics and Accounts).

S. K. DAS GUPTA,  
Chief Accounting Officer,  
Directorate of Rationing.

The 10th January, 1956.

AUDIT CERTIFICATE.

The Store Account of the Calcutta Rationed Area Godowns under the Director of Rationing and Distribution, West Bengal, for the year 1954-55 was test-audited under my supervision and I certify that the account is correct according to the best of my information and in consideration of the explanations given to me, subject to the remarks contained in the Audit Comments.

CALCUTTA, }  
The 14th January, 1956. }

P. C. MUKHERJEE,  
Examiner, Outside Audit,  
West Bengal.

EXPLANATORY NOTES.

As in the Store Accounts of the preceding two years only quantities of receipts, issues and balances have been shown in this Account according to the decision of Government communicated in their letter No. 1436-FD/FD/Sectt./12A-98/53 dated the 12th February, 1954.

2. The receipts shown in column 3 of the Account consist of issues to these godowns from Government Food Depots and Mills including the issues from these sources direct to Government Stores.

3. The issues shown in Column 6 comprise mainly sales to Permit-holders at Wholesale rates and partly supplies to Government Stores for sale to consumers at retail rates. A difference of 34 mds. of rice between two figures of total sales to permit holders during the year as certified separately by the Storage and Permit Sections of the Directorate is stated to be still under reconciliation.

4. The issues shown in column 6 against rice include 81,000 mds. sold to Messrs. Rajendra Company @ Rs. 14-8-0 per md. The loss entailed by this transaction amounted to Rs. 2,43,000 calculated at the difference between this rate and the retail selling rate for rice 'B'.

5. The verified stock of rice on the 31st March, 1955 as shown in column 10 of the Account excludes 238 mds. of condemned stuff and rice dust of which 139 mds. has been destroyed under orders of the competent authority and the rest is still awaiting disposal.

*Annual Stock Account of West Bengal Government Press Stores under the Directorate of Rationing and Distribution for the Financial year 1954-55.*

Commodity.	Opening balance as on 1st April, 1954.		Receipts.		Sales (at concessional rates).		Loss on account of subsidy allowed.	Profit on account of retail sale.	Results of stock verification		Verified stock as on 31st March, 1955.		Difference in value due to rounding up the figures.
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.			Quantity.	Value.	Quantity.	Value.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Mds.	Ra.	Mds.	Ra.	Mds.	Ra.	Ra.	Ra.	Mds.	Ra.	Mds.	Ra.	Ra.
Rice Calay . . . . .	..	..	1	28	1	29	..	1	..	..	..	..	..
Rice Calco . . . . .	250	4,188	6,323	1,05,910	6,344	63,550	42,721	..	(-)	24	205	3,434	-11
Excess realisation due to fractional sales . . . . .	..	..	..	..	..	1	-1	..	..	..	..	..	..
<b>TOTAL . . . . .</b>	..	4,188	..	1,05,938	..	63,560	42,720	1	..	-402	..	3,434	-11

*Stock Account of West Bengal Government Press Stores for 1st and 2nd April, 1955.*

	Opening balance as on 1st April, 1955—		Verified Stock as on 2nd April 1955.	
	Quantity.	Value.	Quantity.	Value.
Rice Calco . . . . .	205	3,434	..	..
			200	3,350

CALCUTTA, }  
 R. NANDI, }  
 P. Accountant. }  
 H. MUKHERJEE, }  
 Assistant Chief Accounting }  
 Officer (I)(R). }  
 S. K. DAS GUPTA, }  
 Chief Accounting Officer (Rationing). }

The 21st September, 1955.

**EXPLANATORY NOTES ON THE STOCK ACCOUNT OF WEST BENGAL  
GOVERNMENT PRESS STORES FOR THE YEAR 1954-55.**

1. The net shortage as shown in Col. No. 10 of the Account has been valued at the permit (*i.e.* wholesale) rates prevalent on 31st March, 1955. Physical verification of stocks in each store was, however, conducted from time to time during the year and the shortages detected on each occasion were valued for assessment of liability at the prevailing retail rates (which are higher than the former). Value of the shortages on account of commodities thus arrived at—amounted to Rs. 421 out of which—

	Rs.
A (i) Shortages within the admissible limit of handling losses amounted to .	410
(ii) Shortage beyond the prescribed limit of handling losses and charged for recovery from the store personnel amounted to.	11
	<hr/>
	421
	<hr/>

Write-off orders as per G.O. No. 7318(4)-FD dated 14th July, 1954 is being obtained in respect of the loss shown against Item A(i) above.

2. Total liabilities assessed for recovery from the store personnel during the year are as follows :—

	Rs. A. P.
(i) On account of cash . . . . .	Nil.
(ii) On account of commodity ( <i>Vide</i> Item A(ii) above) . . . . .	11 1 0
(iii) On account of containers . . . . .	0 12 0
	<hr/>
	11 13 0
	<hr/>

Out of Rs. 11-13-0 annas -/12/- has so far been realised and credited to Government.

3. The net loss on account of subsidy is Rs. 42,719 which is the difference of the amounts as per Cols. 8 and 9 of the account. This together with establishment charges amounting to Rs. 13,479 has duly been reported to the Finance Department through monthly subsidy statement. The average number of employees served during each month was 1,154. Loss *per capita* on this account approximated to Rs. 4-1-0 per month.

4. The stores ceased to function after sale on 2nd April, 1955. The transactions for 1st and 2nd April, 1955 have been shown separately along with this account. The residual stock on 2nd April, 1955 was withdrawn from the stores on 4th April, 1955.

**AUDIT CERTIFICATE.**

The Store Accounts of West Bengal Government Press under the Director of Rationing and Distribution, Calcutta, for the year 1954-55 were test-audited under my supervision and I certify that the accounts are correct to the best of my information and in consideration of the explanations given to me, subject to the remarks contained in the audit comments.

CALCUTTA,  
The 15th October, 1955.

P. C. MUKHERJEE,  
Examiner, Outside Audit,  
West Bengal.

AUDIT COMMENTS.

Formal write-off orders for the shortages in commodities valued at Rs. 410 as clause 1(A)(i) of the explanatory notes are awaited.

2. The information as to the recovery of the loss of Rs. 11 on account of shortages beyond permissible limit as in clause 2 of the explanatory notes, is awaited.

3. The loss on account of sale of food stuff at subsidised rates amounted to Rs. 56,198. The *per capita* loss per month during the year was Rs. 4-1-0 as against Rs. 5-3-0 in the previous year.

*Stock, Trading and Profit and Loss Account of Gram Dal for the period from November, 1953 to 31st March, 1955.*

Dr.				Cr.					
Particulars.	Quantity.			Amount.	Particulars.	Quantity.			Amount.
1	2	3	4	5	6	7	8	9	
	Mds.	Srs.	Ch.	Rs.		Mds.	Srs.	Ch.	Rs.
To Purchase .	18,582	14	4	3,45,272	By Sales .	18,476	23	14	3,11,784
„ Incidental Charges.	..			355	„ Shortages (Go-down).	105	30	6	..
„ Interest Charges	..			1,256	„ Net loss .	..			35,099
<b>TOTAL</b> .	<b>18,582</b>	<b>14</b>	<b>4</b>	<b>3,46,883</b>		<b>18,582</b>	<b>14</b>	<b>4</b>	<b>3,46,883</b>

Certified that to the best of our information and belief the above statement of Accounts has been drawn up from the records maintained in this office and from the returns and reports of the Departmental Officers concerned and represents a correct and true state of affairs.

CALCUTTA,  
The 30th December, 1955.

G. G. MUKHERJEE,  
Assistant Controller of  
Finance.

B. K. MALLIK,  
Controller of  
Finance.

EXPLANATORY MEMORANDUM RELATING TO TRADING AND  
PROFIT AND LOSS ACCOUNT OF GRAM DAL.

1. The money values shown against (a) Purchases and (b) Incidental Charges (*i.e.* handling, transport and other charges) on the debit side of the accounts include all amounts payable on account of supplies and services received. All amounts are paid, nothing remains outstanding.

2. Interest Charges include only the amounts actually paid on account of Cash Credit Advances taken from the Imperial Bank of India.

3. Exclusion of overhead and audit charges—Attention is drawn to Government Order No. 193 F.A. dated 18th February, 1950 in which it has been stated that "Government do not consider it necessary to exhibit the operational charges in the Trading, Profit and Loss Account of any commodity for the procurement and distribution of which no separate organisation is set up."

4. The figures shown against "Sales" on the Credit side of the accounts include amounts realisable on account of transactions during the period of account. All amounts have been realised, nothing is outstanding.

AUDIT CERTIFICATE.

I have examined the foregoing accounts of Gram Dal. I have obtained all the information and explanations that I have required and subject to the observations in the separate Audit Comments, I certify, as a result of my audit, that in my opinion these accounts are properly drawn up so as to exhibit a true and fair view of the state of affairs of the concern according to the best of my information and explanations given to me and as shown by the books of the concern.

CALCUTTA ;  
The 12th January, 1956.

} N. DAS,  
Assistant Examiner, Outside Audit,  
West Bengal.

AUDIT COMMENTS.

There was a loss of Rs. 35,099 on the transactions in connection with Gram Dal. It was stated that the offtake not being satisfactory, some portion of the stock procured had to be sold through auction after a pretty long time and that deterioration due to long storage and its subsequent disposal at a much lower price were the main reasons for the loss.

The losses shown in the account still remain to be formally written-off by Government.



See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (—)
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "Loans to Municipalities, Port Funds, etc."</b>			
<b>A.—LOANS TO PRESIDENCY CORPORATIONS INCLUDING PORT TRUSTS AND OTHER PORT FUNDS—LOAN TO CALCUTTA CORPORATION—</b>			
R. . . . .	1,30,000	..	—1,30,000
Col. 4.—Non-utilisation of the provision due to the loan not being preferred within the year.			
<b>B.—LOANS TO MUNICIPALITIES—</b>			
O. . . . .	7,93,000	7,52,700	7,52,683
S. . . . .	2,07,000		
R. . . . .	—2,47,300		
<b>C.—LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES—</b>			
O. . . . .	3,00,000	5,95,000	5,95,000
S. . . . .	3,50,000		
R. . . . .	—55,000		
<b>D.—LOANS TO ARTISANS (REHABILITATION PROGRAMME)—</b>			
O. . . . .	5,00,000	6,50,000	6,43,937
S. . . . .	1,50,000		
<b>E.—ADVANCES TO CULTIVATORS—</b>			
O. . . . .	60,00,000	1,00,01,500	99,03,969
S. . . . .	50,21,000		
R. . . . .	—10,19,500		
<b>F.—ADVANCES UNDER SPECIAL LAWS—</b>			
O. . . . .	17,000	2,25,481	11,12,285
S. . . . .	4,78,000		
R. . . . .	—2,69,519		
Col. 4.—See paragraph 2 of the Review.			
<b>G.—MISCELLANEOUS LOANS AND ADVANCES—</b>			
O. . . . .	63,84,000	89,11,891	85,46,315
S. . . . .	27,20,000		
R. . . . .	—1,92,109		
G. 1.—Deduct—Amount met from General Reserve Fund, Cooch-Behar.		—3,18,000	..
Col. 4.—See paragraph 2 of the Review.			
<b>TOTAL—Loans to Municipalities, Port Funds, etc.—</b>			
O. . . . .	1,36,76,000	2,09,48,572	2,15,54,189
S. . . . .	89,26,000		
R. . . . .	—16,53,428		

346 Grant No. 52.—Loans and Advances by State Governments—conold.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess (+) Saving (—).
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "Loans to Government servants."</b>			
<b>H.—HOUSE BUILDING ADVANCES—</b>			
O. . . . .	Rs. 1,80,000	1,46,882	—7,118
R. . . . .	—26,000		
<b>I.—ADVANCES FOR THE PURCHASE OF MOTOR CONVEYANCES—</b>			
O. . . . .	2,00,000	56,152	—64,848
R. . . . .	—79,000		
Col. 4.—See paragraph 2 of the Review.			
<b>J.—ADVANCES FOR THE PURCHASE OF OTHER CONVEYANCES—</b>			
O. . . . .	15,000	15,690	—1,310
R. . . . .	2,000		
<b>K.—PASSAGE ADVANCES</b>			
	..	6,047	+ 6,047
Col. 4.—See paragraph 2 of the Review.			
<b>L.—OTHER ADVANCES—</b>			
O. . . . .	5,000	..	..
R. . . . .	—5,000		
<b>TOTAL—LOANS TO GOVERNMENT SERVANTS, ETC.—</b>			
O. . . . .	4,00,000	2,24,771	—67,229
R. . . . .	—1,08,000		
<b>Surrenders or withdrawals within Grant—</b>			
R Gross . . . . .	17,61,428	..	—17,61,428
<b>TOTALS—</b>			
Gross . . . . .	2,33,20,000	2,17,78,960	—15,41,040
Deductions . . . . .	—3,18,000	..	+ 3,18,000
Net . . . . .	2,30,02,000	2,17,78,960	—12,23,040

**REVIEW.**

The original grant of Rs. 1,40,76,000 was augmented to Rs. 2,30,02,000 by a supplementary grant of Rs. 89,26,000 against which the expenditure for the year was Rs. 2,17,78,960 leading to a saving of Rs. 12,23,040. The surrender of Rs. 17,61,428 however converted the saving into an excess of Rs. 5,38,388.

2. Explanations of variations in Column 4 under the Sub-heads F,G.-1,I, and K could not be incorporated in the Appropriation Accounts as the same had not been received from the controlling authorities.

3. A sum of Rs. 23,59,047 representing irrecoverable agricultural loans, cattle purchase loans, artisan loans and loans to the *ex*-students of weaving schools, was written-off during the year.

**APPENDIX I.**  
(Vide para. 46(b).)  
West Bengal Financial Corporation.  
Balance Sheet as on 31st March, 1955.

1	2	3	4
Capital and Liabilities.	Rs.	A. P.	Rs. A. P.
1. Capital—			
Authorized	2,00,00,000	0 0	
Issued	1,00,00,000	0 0	
Paid Up	..	98,23,000	0 0
2. Reserve Fund	..	Nil.	
3. Bonds and Debentures	..	Nil.	
4. Fixed Deposits	..	Nil.	
5. Contingent Liabilities under guarantee and underwriting agreements per contra.	..	Nil.	
6. Other Liabilities	..	5,249 12 0	
7. Provision for taxation	..	Nil.	
8. Profit and Loss Account (Subject to taxation.)	..	1,23,757 1 9	
	<b>TOTAL</b>	<b>99,52,006 13 9</b>	
			<b>Rs. A. P.</b>
			<b>68,793 6 6</b>
1.(a) Cash in hand and balances with bankers in current account.			80,00,000 0 0
(b) Other deposits with bankers.			80,68,793 6 6
2. Investments—			
Government Securities	..		..
(Treasury Bills)	..		8,94,378 14 6
3. Loans and Advances	..		9,51,923 3 6
4. Debentures	..		Nil.
5. Guarantees and underwriting agreement per contra.	..		Nil.
6. Other assets	..		36,911 5 3
	<b>TOTAL</b>	<b>99,52,006 13 9</b>	<b>99,52,006 13 9</b>

**Contingent liability.**

Corporation's contribution on account of the Managing Director's Provident Fund, subject to confirmation by West Bengal Government Rs.—2,708-5-4.

H. P. BANERJEE,  
Managing Director.

A. C. SENGUPTA,  
Secretary.

*Auditors' Report to the Share Holders.*

B. M. Birla—CHAIRMAN.  
N. N. Majumdar—DIRECTOR.  
N. N. Law—DIRECTOR.  
D. N. Sen—DIRECTOR.  
C. B. Khanna—DIRECTOR.

We hereby report to the shareholders of the West Bengal Financial Corporation on the Balance Sheet and Accounts of the Corporation as at 31st March 1955.

We have examined the above Balance Sheet with the Accounts, Certificates and Vouchers relating thereto and report that where we have called for explanations or information from the Board such information or explanations have been given and have been satisfactory and that in our opinion the Balance Sheet is a full and fair Balance Sheet containing the particulars prescribed by the State Financial Corporations Act, 1951 and properly drawn up so as to exhibit a true and correct view of the State of the Corporation affairs according to the best of our information and the explanations given to us and as shown by the Books of the Corporation.

CALCUTTA,

19th April, 1955.

P. C. NANDI,  
P. K. GHOSH,  
Chartered Accountants.

## APPENDIX—I—concl'd.

West Bengal Financial Corporation,

Profit and Loss Account for the period ended 31st March, 1955.

Dr.

Cr.

1	2	3	4
	Rs. A. P.	Rs. A. P.	Rs. A. P.
To Establishment . . . . .	70,744 2 3	By Interest, Discount Commission, etc. . . . .	2,32,841 1 6
Directors' fees and expenses . . . . .	2,950 0 0		
Auditors' Fees . . . . .	1,500 0 0		
Rent, Taxes, Insurance, Light- ing, etc. . . . .	14,201 2 0		
Law Charges . . . . .	1,769 13 6		
Postage, Telegram and Tele- phone Charges. . . . .	1,205 3 3		
Stationery, Printing, etc. . . . .	2,254 13 3		
Depreciation and Repairs to Corporation's Property. . . . .	4,409 8 3		
Interest paid . . . . .	649 14 0		
Contribution to staff Provident and Superannuation Funds. . . . .	9,399 7 3	1,09,083 15 9	
Miscellaneous expenses . . . . .	.. ..		
Provision for taxation . . . . .	.. ..		
Net Profit carried to Balance Sheet (subject to taxation). . . . .	.. ..	1,23,757 1, 9	
TOTAL . . . . .	TOTAL . . . . .	TOTAL . . . . .	TOTAL . . . . .
	2,32,841 1 6	2,32,841 1 6	2,32,841 1 6

H. P. BANERJEE,  
Managing Director.A. C. SENGUPTA,  
Secretary.B. M. Birla—CHAIRMAN.  
N. N. Majumdar—DIRECTOR.  
N. N. Law—DIRECTOR.  
D. N. Sen—DIRECTOR.  
C. D. Khanna—DIRECTOR.

## INDEX.

Analysis under Grants or Appropriations of the Report and the Accounts showing to which accounts specific reference is made in the Report.

No. and title of Grants or Appropriations.	Page.	Paragraph.
1. Taxes on Income other than Corporation Tax . . . . .	12	12
2. Land Revenue . . . . .	3, 7, 9	5, 11
3. State Excise Duties . . . . .	29	37
4. Stamps . . . . .	6	8
5. Forest . . . . .	6, 12, 24	9, 12, 34
6. Registration . . . . .	6	8
8. Other Taxes and Duties . . . . .	3, 14	5, 14
9. Interest on Works for which Capital Accounts are kept	14	14
10. Irrigation . . . . .	3, 7, 9, 14	5, 11, 14
11. Interest on Ordinary Debt . . . . .	4, 7, 9, 11, 14	6, 11, 14
13. General Administration—General Administration	7, 9, 10, 12, 14, 29	11, 12, 14, 37
14. Administration of Justice . . . . .	14	14
15. Jails and Convict Settlements . . . . .	3, 12, 14	5, 12, 14
16. Police . . . . .	7, 29	11, 37
17. Ports and Pilotage . . . . .	6, 14	8, 14
18. Scientific Departments . . . . .	3, 12	5, 12
19. Charges on account of Education . . . . .	8, 9, 10, 14, 24	11, 14, 34
20. Medical . . . . .	3, 6, 8, 9, 10, 14	5, 9, 11, 14
21. Public Health . . . . .	8, 10, 11, 12, 14, 24	11, 12, 14, 34
22. Charges on account of Agriculture . . . . .	8, 9, 11, 14, 24	11, 14, 34
23. Agriculture—Fisheries . . . . .	3	5
24. Charges on account of Veterinary . . . . .		
25. Charges on account of Co-operative Credit . . . . .		
26. Industries—Industries . . . . .	9, 10, 14, 24	11, 14, 34
27. Industries—Cottage Industries . . . . .	8, 14	11, 14
29. Industries Cinchona . . . . .	12	12
31. Miscellaneous Department—fire service . . . . .	2, 6, 12	2, 8, 12
32. Miscellaneous Departments (excluding Fire services)	3	5, 11, 12, 14, 34
33. Civil Works . . . . .	3, 8, 9, 10, 14, 24	5, 11, 14, 34
34. Famine . . . . .	9, 11, 14	11, 14
36. Privy Purses and Allowances of Indian Rulers . . . . .		
37. Superannuation Allowances and Pensions . . . . .	14	14
38. Charges on account of Stationery and Printing . . . . .	11, 12, 14	11, 12, 14
40. Miscellaneous—Contribution . . . . .	2, 3, 4	2, 5, 6
41. Miscellaneous—Other Miscellaneous Expenditure . . . . .	3, 4, 10, 11, 14	5, 6, 11, 14
42. Miscellaneous—Expenditure on displaced persons	4, 6, 8, 9, 10, 11, 12, 14	6, 8, 11, 12, 14
43. Community Development Projects . . . . .	3, 4, 10, 14	5, 6, 11, 14
44. Extraordinary Charges . . . . .	3, 6, 8, 10, 11, 14	5, 9, 11, 14
45. Pre-Partition Payments . . . . .	3, 8	5
46. Multipurpose River Schemes . . . . .	3, 12	5, 11
47. Civil Works . . . . .	3, 8, 10, 11	5, 11
48. Road and water Transport Schemes . . . . .	6, 8, 9, 10, 11, 14, 25	9, 11, 14, 34
49. Capital Outlay on Schemes of State Trading . . . . .	4, 6, 12, 25	6, 8, 12, 34
50. Public Debt . . . . .	4	6
52. Loans and Advances bearing Interest . . . . .	12, 14, 25	12, 14, 34

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