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APPROPRIATION ACCOUNTS

1937-38

and the

AUDIT REPORT

1938



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PREFATORY REMARKS.

This volume containing the Appropriation Accounts of the Government of Bengal for 1937-38 and the Audit Report is prepared in accordance with paragraph 13(1) (i) and (iii) of the Government of India (Audit and Accounts) Order, 1936, and Section 169 of the Government of India Act, 1935. Its object is to present the audited accounts of all the expenditure of the year, whether voted or charged, in the form of a separate appropriation account for each grant, with any important observations which it is considered necessary to make as a result of audit investigation. The volume includes also the comments it is deemed necessary to make upon the results of audit of all trading, manufacturing and profit and loss accounts and balance sheets kept in respect of Government Commercial or *quasi*-commercial concerns, and upon the examination of accounts of receipts and of stores and stock made under paragraph 13(2) of Order in Council already mentioned. It is submitted by the Auditor General of India to His Excellency the Governor to be laid before the Provincial Legislature.

2. A convention has been established between the Auditor General and the Government of Bengal whereby only completed cases, even though relating to previous years, shall be included in the Appropriation Accounts for any year, subject to the understanding that if the item relates to the pre-autonomy period, comment, if any, shall be confined to the action of the post-autonomy Executive.

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

PART I.

AUDIT REPORT, 1938.

[Throughout this Report the amounts shown represent thousands of Rupees unless the contrary is specifically indicated.]

GENERAL REVIEW OF THE RESULTS OF AUDIT.

REVIEW OF TOTAL DEMAND PLACED BEFORE THE LEGISLATURE.

There was an interval of about six months between the date on which Provincial Autonomy was introduced and that on which a schedule of authorised expenditure for 1937-38 was authenticated by H. E. the Governor under Section 80 of the Government of India Act, 1935. To enable the business of the Provincial Government to be carried on during this interval "grants on account" for a total sum of Rs. 6,08,85,800 were made by H. E. the Governor under paragraph 5(1) of the Government of India (Commencement and Transitory Provisions) Order, 1936.

When the Provincial Legislature met in July 1937, twenty-nine demands for grants aggregating Rs. 11,03,77,000 were placed before that body which voted them without any reduction. This amount and another sum of Rs. 1,75,24,400 required to meet expenditure charged on the revenues of the Province were included in the schedule of authorised expenditure which was authenticated by H. E. the Governor under Section 80 of the Act referred to above. The amounts of the "grants on account" were included in the aforesaid two sums.

The list of Major and Minor heads of accounts was recast to conform to the division of functions between the Central and Provincial Governments under the new constitution. The arrangement of grants and appropriations generally followed the changes in accounts. The important consequential changes were as follows:—

- (a) There were two new voted grants, one for the charges of the Co-operative Credit Department and another for Interest-free Advances (*vide* grant Nos. 22 and 30 on pages 138 and 189 respectively).
- (b) Charges on account of Motor Vehicles Taxation Acts were provided for in a separate appropriation, *viz.*, appropriation No. 6 on page 34.
- (c) In the pre-autonomy days charges in England were provided for in a separate composite grant. This grant has disappeared and provision for the English charges is now included in the relevant subject demands.

SUPPLEMENTARY GRANTS AND APPROPRIATIONS DURING THE YEAR.

2. During the year under report, two supplementary schedules of authorised expenditure for an aggregate amount of Rs. 13,10,500 were authenticated by His Excellency the Governor of Bengal. The above amount consisted of (a) Rs. 10,56,500 on account of six supplementary grants voted by the Legislature and (b) Rs. 2,54,000 on account of five supplementary charged appropriations.

Supplementary grant for Rs. 3,48,000 was obtained under sub-head "B-1(3)—Allowances, honoraria, etc." in grant No. 11—General Administration (*vide* note under the sub-head on page 61) to meet the allowances of the members of the Legislative Assembly. The grant proved excessive owing partly to over-estimation of requirements. A sum of Rs. 2,44,000 was surrendered and another sum of Rs. 6,000 reappropriated to other heads.

Supplementary appropriation of Rs. 55,000 was required under sub-head "E-1(1)—Pay of officers—charged" (*vide* page 66) in the above grant owing to underestimation in the original forecast.

GENERAL RESULTS OF APPROPRIATION AUDIT.

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

Particulars.	Charged	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
1. Original schedule of authorised expenditure—			
(a) Voted by the Legislature . . . . .	..	11,03,77,000	11,03,77,000
(b) Included by His Excellency the Governor . . . . .	..	—	..
(c) Appropriations to meet expenditure charged on the revenues of the Province	1,75,24,400	—	1,75,24,400
2. Supplementary schedules of authorised expenditure—			
(a) Voted by the Legislature . . . . .	..	10,56,500	10,56,500
(b) Included by His Excellency the Governor . . . . .	..	—	..
(c) Appropriations to meet expenditure charged on the revenues of the Province	2,54,000	—	2,54,000
3. Net aggregate Grant or Appropriation	1,77,73,400	11,14,33,500	12,92,11,900
4. Aggregate disbursements	1,71,97,606	10,46,44,672	12,18,42,278
5. Less (—) or more (+) than granted	—5,80,794	—67,88,828	—73,69,622
6. Percentage of 5 to 3	3.3	6.1	6.7

4. *Savings on voted grants.*—Savings occurred in 26 out of 29 voted grants. A list of the more important cases is given below :—

Number and name of grant.	Original grant.	Supplementary grant.	Final Expenditure.	Savings.	Percentage of savings.	
1	2	3	4	5	6	7
(1) 1—Land Revenue	39,12	..	36,12	31,93	4,19	11·6
(2) 3—Stamps	5,35	..	5,35	4,62	73	13·7
(3) 9—Irrigation	33,10	..	33,10	24,80	8,30	25
(4) 11—General Administration	1,18,53	8,54	1,27,07	1,13,87	13,20	10·4
(5) 13—Jails and Convict Settlements	42,99	..	42,99	39,29	3,70	8·6
(6) 20—Public Health	32,85	..	32,85	29,15	3,70	11·3
(7) 22—Charges on account of Co-operative Credit	13,81	..	13,81	11,61	2,20	15·9
(8) 25—Civil Works	1,19,04	..	1,19,04	1,08,06	10,98	9·2
(9) 26—Famine Relief	2,00	..	2,00	6	1,94	97
(10) 29—Miscellaneous	27,07	..	27,07	24,67	2,40	8·9
(11) 31—Loans and Advances bearing interest	24,74	..	24,74	16,68	8,06	32·5

The savings under Land Revenue were mainly due to curtailment of survey and settlement operations in view of the impending changes in the Tenancy laws of the Province.

Reduction in civil litigation brought about by the constitution of Debt Conciliation Boards led to a drop in the revenue from Stamps and the consequent saving in the expenditure in connection with the sale of Stamps.

The savings under Irrigation were chiefly due to postponement and retarded progress of works and non-utilisation of the provision for a grant to the Bengal Waterways Board, which was not formed during the year.

Slow progress in establishing Debt Conciliation Boards under the Bengal Agricultural Debtors' Act and partial utilisation of the supplementary grant for meeting the allowances of the members of the Bengal Legislative Assembly accounted for the bulk of the savings under General Administration.

Improvement in the general political situation in the Province was the main factor which contributed to the savings under Jails and Convict Settlements and Miscellaneous.

Slow progress of some water-supply and sewerage schemes was mainly responsible for the savings under Public Health.

Charges on account of Co-operative Credit were below the forecast mainly on account of the delay in giving full effect to certain measures of internal reorganisation of the Department.

The savings under Civil Works were primarily due to slow progress of some works and the inability of local bodies to work up to the programme of road construction financed from the Central Road Fund subventions.

The savings under Famine Relief were due to the absence of any serious flood or drought and improved agricultural conditions.

The savings under Loans and Advances bearing interest were due to smaller demands for loans by local bodies for their water-supply schemes and by agriculturists on account of the improvement in the agricultural situation.

5. *Savings on charged appropriations.*—Savings also occurred under 20 out of 25 heads in charged appropriations. The more important of these are detailed below :—

Number and name of appropriation.	Original appropriation.	Supplementary appropriation.	Final appropriation.	Expenditure.	Savings.	Percentage of savings.
1	2	3	4	5	6	7
(1) 1—Land Revenue	1,58	..	1,58	1,25	33	20.6
(2) 21—Charges on account of Agriculture and Veterinary	1,68	..	1,68	1,34	34	20
(3) 22—Charges on account of Co-operative Credit	13	..	13	..	13	100

The bulk of the charged savings under Land Revenue was due to the same cause which contributed to the voted savings under it (*vide* paragraph 4 *ante*).

The savings in grant No. 21—Charges on account of Agriculture and Veterinary were mainly due to changes in the leave programme.

Owing to combination of appointments the pay and allowances of an officer, which were provided for in grant No. 22—Charges on account of Co-operative Credit, were adjusted under Grant No. 11 (*vide* note under sub-head "A-1—Charged" in Grant No. 22 on page 138).

6. *Excesses over voted grants.*—Expenditure was incurred in excess of the voted grants in the under-mentioned cases. These excesses require regularisation by the Legislature.

Number and name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure.	Excess.	Percentage of excess.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
(1) 15—Ports and Pilotage	3,85,000	..	3,85,000	3,92,239	7,239	1.9
(2) 27—Superannuation Allowances and Pensions, etc.	72,55,000	..	72,55,000	73,23,302	68,302	0.9
(3) 30—Interest-free Advances	3,34,000	..	3,34,000	3,45,476	11,476	3.4
					87,017	
				Total . .	87,017	

The excess under item (1) was due to larger repair works undertaken at the Government Dockyard, Narayangunj and adjustment in 1938-39 of an amount due from the E. B. Railway in 1937-38 (*vide* sub-head "A-2" in Grant No. 15, page 97).

Under item (2) the actuals over-stepped the allowance made for the growth of expenditure.

Larger demands for advances in March 1938 caused the excess under item (3).

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

Number and name of appropriation.	Original appropriation.	Supplementary appropriation.	Final appropriation.	Expenditure.	Excess.	Percentage of excess.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
(1) 10—Interest on Ordinary Debt . . .	—7,56,000	..	—7,56,000	—7,44,512	11,488	1.5
' 2) 19—Medical . . .	7,70,000	28,000	7,98,000	8,00,330	2,330	.3
(3) 20—Public Health . .	1,13,000	3,000	1,16,000	1,17,071	1,071	.9
(4) 28—Charges on account of Stationery and Printing . . .	12,000	..	12,000	12,070	70	.6
				Total	<u>14,959</u>	

The excess under item (1) was mainly due to over-estimation of the interest charges recoverable from the Irrigation Department and that under item (2) mainly to unforecasted leave and change of personnel.

Under item (3) the excess was mainly due to more payments on account of sterling overseas pay than forecasted.

The excess under item (4) is trifling.

GENERAL COMMENTS ON THE ACCURACY OF BUDGETING.

8. The budget estimates for 1937-38 provided a total sum of Rs. 11,03.77 lakhs for voted expenditure, against which the actual expenditure was Rs. 10,46.45 lakhs, showing a saving of Rs. 57.32 lakhs, *i.e.*, of 5.2 per cent. of the total grant. Supplementary grants for Rs. 10.57 lakhs increased this saving to Rs. 67.89 lakhs, which was 6.1 per cent. of the final grant. More than half of this saving was contributed by Grant Nos. 9—Irrigation (Rs. 8.30 lakhs), 11—General Administration (Rs. 13.20 lakhs), 25—Civil Works (Rs. 10.98 lakhs) and 31—Loans and Advances bearing interest (Rs. 8.06 lakhs).

The largest amount of savings appeared under Grant No. 11—General Administration and was chiefly due to smaller expenditure on the allowances of the members of the Legislative Assembly and slower progress in establishing Debt Conciliation Boards. The final savings (Rs. 13.20 lakhs) under this grant were to some extent increased by the supplementary grant of Rs. 8.54 lakhs obtained in October 1937.

Delay on the part of the local bodies to execute works financed from the subventions from the Central Road Fund and slow progress and postponement of some original works have been causing substantial savings in Grant No. 25—Civil Works year after year. It was, therefore, suggested to the Provincial Government whether closer budgeting might not be secured by a suitable lump cut. Government have accepted this suggestion and decided that a lump cut of 1 per cent. should be made in the provision for Road Fund works and original works with effect from the budget for 1939-40.

Slow progress of works is a recurring cause of savings in the Irrigation grant and the feasibility of a lump cut in this case also was suggested to Government. But in view of the unprecedented floods in 1937-38 Government have, for the present, dropped the question of making a lump cut in this grant.

The total original charged appropriation for 1937-38 was Rs. 1,75.24 lakhs. The charged expenditure (Rs. 1,71.97 lakhs) was less than the forecast by Rs. 3.27 lakhs. Supplementary appropriations of Rs. 2.54 lakhs increased the saving to Rs. 5.81 lakhs, which is 3.3 per cent. of the total appropriation. The causes of the more important items of the above saving have been explained in paragraph 5 of the Report.

Barring the individual cases of defective budgeting noticed in the reviews of the appropriation accounts concerned and in the Report, the general results of the year show a high degree of accuracy in budgeting.

CONTROL OVER EXPENDITURE.

9. Each grant or appropriation is divided into minor heads, sub-heads, and primary units of appropriation and placed at the disposal of one or more controlling officers, whose duty it is to secure as close an approximation as possible of the actual expenditure to the grant or appropriation, as the case may be. For the efficient discharge of this duty each controlling officer is required to maintain departmental accounts of the expenditure under his control and to reconcile the figures therein with those booked in the Account Office.

10. No orders specifying the officers responsible for the control over expenditure in 1937-38 under the various grants and appropriations were issued in the course of that year. This led to the expenditure being left uncontrolled in certain cases; *vide* Grant No. 3—Stamps and paragraph 1 of the review on page 26. Government have since issued the necessary orders.

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

(a) Unnecessary supplementary grants—

(i) Grant No. 5—Sub-head “B-2 (voted)”, page 32.

(ii) Grant No. 11—Sub-head “B-1(3)”, page 61. See also paragraph 2 *ante*.

- (b) Reappropriation obtained unnecessarily or in excess of requirements—
Grant No. 29—Sub-head “ H ”, page 187.
- (c) Injudicious reappropriations and surrenders causing excess over allotments—
- (i) Grant No. 11—Sub-head “ B-1(1)”, page 60.
 - (ii) Grant No. 27—Sub-head “ O ”, page 178.
- (d) Cases of non-surrender of savings—
- (i) Grant No. 1—Sub-head “ B-1—Charged ”, page 17.
 - (ii) Grant No. 11—Sub-head “ E-3(5)”, page 69.
 - (iii) Grant No. 20—Sub-head “ B-1 ”, page 127.
 - (iv) Grant No. 31—Sub-head “ F ”, page 190.
- (e) Defective budgeting—
- (i) Instances of wrong provision will be found under sub-head “ D-1 ” in Grant No. 9 (page 40) and sub-head “ C ” in Grant No. 19 (page 119).
 - (ii) A case of omission to provide funds in the budget for a substantial liability will be found in item 30 in annexure A to the appropriation accounts of Grant No. 25 (page 166).

GENERAL CONCLUSIONS RELATING TO CONTROL OVER EXPENDITURE.

12. There was a saving of Rs. 67·89 lakhs in the total voted grant for 1937-38 (*vide* paragraph 8 *ante*). Savings to the extent of Rs. 55·17 lakhs were surrendered to the Finance Department by the various controlling officers leaving an unadjusted balance of Rs. 12·72 lakhs. This is only 1 per cent. of the total grant.

Savings in the charged appropriations for 1937-38 amounted to Rs. 5·81 lakhs (*vide* paragraph 8 *ante*), out of which an aggregate amount of Rs. 4·62 lakhs was surrendered to the Finance Department by the controlling officers. The unadjusted saving of Rs. 1·19 lakhs is below 1 per cent. of the total appropriation.

Cases of lack of control and defective control over expenditure have been noticed in the notes and the reviews on the appropriation accounts concerned and in the Audit Report. They show that there is room for improvement in control under some grants and sub-heads. But these cases represent a small percentage of the total financial transactions of the year under report. The results of the year, as a whole, do not indicate any deterioration in the general standard of control.

FINANCIAL IRREGULARITIES.

13. Three cases of loss of Government money appear in the reviews of Grant Nos. 1, 3 and 17 in Part II of this Volume.

OTHER TOPICS OF INTEREST.

(i) *Local Audit and Inspection.*

14. During the year under review the Outside Audit Department of the office of the Accountant General, Bengal, conducted the local test-audit of the accounts of five treasuries, fourteen Public Works and nine Irrigation Divisions as well as those of one hundred and fifteen other offices. The accounts of one office of the Civil Department were subjected to a special audit at the instance of the local Government.

The local test-audit comprised also the audit of the accounts of receipts of all the Public Works and Irrigation Divisions and one hundred and twelve offices of the Civil Department, the store accounts of eleven Public Works and six Irrigation Divisions and fourteen other offices and the stock accounts of one hundred and two offices.

(ii) *Expenditure from special funds.*

15. A grant of Rs. 16 lakhs was received from the Government of India in 1935 and another sum of Rs. 70,450 in February, 1937, for the economic development and improvement of rural areas. Further grants aggregating Rs. 3,96,600 were received during 1937-38. A sum of Rs. 60,000 was also allotted by the Central Government to this province for the purchase of stud bulls in connection with the scheme for the extension of cattle improvement. The credit for this amount has been adjusted in the accounts for 1938-39, but expenditure was incurred on the scheme in 1937-38 in anticipation of the credit. In addition, a sum of Rs. 95,697 was received during 1937-38 as local contribution in cash for some of the schemes.

The procedure of accounting usually adopted in the case of expenditure from the grants made by the Government of India, e.g., for Road Development, etc., is that the amount of the grant is credited to the appropriate head in the Deposit Section of the accounts; the expenditure to be incurred therefrom is included in the demand for grant under the relevant service head of account and an amount equivalent to the expenditure incurred debited to the deposit head by corresponding credit to the appropriate revenue head of account. One vote is necessary by the Central Legislature to cover the grant and one by the Provincial Legislature to cover expenditure on the actual scheme. Under this procedure, the expenditure appears in the Appropriation Accounts, as a matter of course. A departure from the above procedure was made by the Provincial Government in the case of expenditure incurred out of the grants for the economic development and improvement of rural areas. Instead of obtaining the vote of the Legislature for the expenditure, Government obtained its approval to the expenditure by special motion in the case of the grant received in 1935, and in other cases through memoranda placed before it along with the Budget Estimates. The grants including the local contributions in cash, and expenditure therefrom have, therefore, been accounted for under the deposit head "Deposit Account of grants for the economic development and improvement of rural areas". The expenditure has not, therefore, entered the Appropriation Accounts. The Indian Audit Department is, however, responsible for auditing the expenditure.

A summarised progressive account of the receipts and expenditure under the Deposit Account is given below :—

Name of the scheme.	Unexpended balance to the end of 1936-37.	Grant during 1937-38.	Expenditure during 1937-38.	Unexpended balance to the end of 1937-38.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1. Establishment of seed, paddy and crop demonstration centres . . .	8,878	..	8,776	102
2. Improvement of cattle and fodder crops	9,670	..	6,018	3,652
3. Improvement of poultry	116	..	116	..
4. Propaganda in the districts—loud-speakers and gramophones	1,715	..	1,363	352
5. Wireless transmission in Midnapur district	9,634	—4,000	2,555	3,079
6. Establishment of an Agricultural Institute at Daulatpur	50,000	..	30,000	20,000
7. Coir spinning and weaving	20,788	..	12,486	8,302
8. Union Board Dispensaries and improvement of water-supply	60,760	9	43,231	17,538
9. Attachment of agricultural farms, etc., to secondary schools and provision of play-grounds and village halls	3,698	4,025	7,320	403
10. Minor drainage and flushing schemes	1,00,032	990	42,614	58,408
11. Chittagong Hill Tracts improvement	6,541	..	5,632	909
12. Discretionary grants to Commissioners and District Officers	26,232	..	22,912	3,320
13. Co-operative Training and Education	66,425	..	40,228	26,197
14. Improvement of rural water-supply . . . . .	..	2,89,297	1,87,672	1,01,625
15. Provision of playing fields and recreation grounds for villages and village schools . . . . .	..	80,681	60,023	20,658
16. Improvement of existing village communications including, where desirable, existing waterways . . . . .	..	81,849	58,046	23,803
17. Improvement of rural sanitation . . . . .	..	13,767	5,783	7,984
18. Extension of cattle improvement scheme to more districts . . . . .	..	25,654	69,714	—44,060
Unallotted reserve . . . . .	..	25	..	25
Total	3,64,489	4,92,297	6,04,489	2,52,297

The permissible outlay on items 1 to 12 may be varied by the Provincial Government, provided that the initial grant of Rs. 16 lakhs is not exceeded. A sum of Rs. 4,000 was transferred by the Provincial Government from item No. 5 to item No. 9 during 1937-38. The expenditure incurred on all the schemes during 1937-38 was regular and conformed to the conditions attached to the grants by the Government of India.

CALCUTTA ;
The 23rd December 1938.

E. R. SESHU AYYAR,
Accountant General, Bengal.

Countersigned.

NEW DELHI ;
The 30th December 1938.

E. BURDON,
Auditor General of India.

PART II.

**Appropriation Accounts of sums expended in the year ended
31st March 1938, compared with the several sums
specified in the schedules of authorised
expenditure authenticated under
Section 80 of the Government
of India Act, 1935.**

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

(b) In the Accounts—

‘ O ’ stands for the original grant or appropriation.

‘ S ’ stands for the supplementary grant or appropriation.

‘ R ’ stands for such residual modifications in the grant or appropriation as may be sanctioned by a competent authority (i.e., reappropriations, withdrawal or surrender).

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

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

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

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

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

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

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

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

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

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

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

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

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
16	1. Land Revenue—				
	Voted . . .	36,12,000	31,93,050	4,18,950	..
	Charged . . .	1,58,000	1,25,404	32,596	..
22	2. Provincial Excise—				
	Voted . . .	18,24,000	18,00,408	23,592	..
	Charged . . .	1,43,000	1,39,653	3,347	..
26	3. Stamps . . .	5,35,000	4,61,744	73,256	..
27	4. Forest—				
	Voted . . .	11,27,000	11,23,125	3,875	..
	Charged . . .	4,66,000	4,40,644	25,356	..
32	5. Registration—				
	Voted . . .	19,13,000	18,86,305	26,695	..
	Charged . . .	300	239	61	..
34	6. Charges on account of Motor Vehicles Taxation Acts—				
	Charged . . .	4,50,000	4,50,000	..	..
34	7. Other Taxes and Duties .	47,000	43,411	3,589	..
35	8. Interest on works for which capital accounts are kept—				
	Charged . . .	22,73,000	21,89,710	83,290	..
36	9. Irrigation—				
	Voted—Gross . . .	33,10,000	24,80,163	8,29,837	..
	Deduct—Recoveries .	—94,000	—94,876	876	..
	Charged . . .	3,86,000	3,80,843	5,157	..
57	10. Interest on Ordinary Debt—				
	Voted . . .	1,000	164	836	..
	Charged . . .	—7,56,000	—7,44,512	..	11,488

**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.
59	11. General Administration—				
	Voted	1,27,07,000	1,13,87,103	13,19,897	..
	Charged	36,57,000	35,94,689	62,311	..
72	12. Administration of Justice—				
	Voted	77,31,500	75,45,849	1,85,851	..
	Charged	27,62,000	26,22,220	1,39,780	..
79	13. Jails and Convict Settlements—				
	Voted	42,99,000	39,29,304	3,69,696	..
	Charged	1,50,000	1,48,517	1,483	..
88	14. Police—				
	Voted	2,09,08,000	2,06,44,544	2,63,456	..
	Charged	18,61,000	17,75,019	85,981	..
97	15. Ports and Pilotage—				
	Voted	3,85,000	3,92,239	..	7,230
	Charged	1,71,000	1,68,379	2,621	..
102	16. Scientific Departments	40,000	39,270	730	..
103	17. Charges on account of Education—				
	Voted	1,17,40,000	1,16,79,744	60,256	..
	Charged	9,28,000	9,24,426	3,574	..
113	18. Charges on account of Anglo-Indian and European Education—				
	Voted	10,97,000	10,91,668	5,332	..
	Charged	5,000	128	4,872	..
115	19. Medical—				
	Voted	46,75,000	44,86,598	1,88,402	..
	Charged	7,98,000	8,00,330	..	2,330

**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.
125	20. Public Health—				
	Voted . . .	32,85,000	29,15,014	3,69,986	..
	Charged . . .	1,16,000	1,17,071	..	1,071
131	21. Charges on account of Agriculture and Veterinary—				
	Voted . . .	15,64,000	15,50,017	13,983	..
	Charged . . .	1,68,000	1,34,351	33,649	..
138	22. Charges on account of Co-operative Credit—				
	Voted . . .	13,81,000	11,61,484	2,19,516	..
	Charged . . .	13,000	..	13,000	..
140	23. Industries—				
	Voted . . .	16,14,000	15,55,577	58,423	..
	Charged . . .	55,000	49,719	5,251	..
148	24. Miscellaneous Departments—				
	Voted . . .	5,01,000	4,79,247	21,753	..
	Charged . . .	37,000	29,727	7,273	..
151	25. Civil Works—				
	Voted . . .	1,19,04,000	1,08,06,237	10,97,763	..
	Charged . . .	12,32,000	11,94,850	37,150	..
174	26. Famine Relief . . .	2,00,000	6,069	1,93,931	..
175	27. Superannuation Allowances and Pensions, etc.—				
	Voted . . .	72,55,000	73,23,302	..	68,302
	Charged . . .	26,93,000	26,44,099	48,901	..
181	28. Charges on account of Stationery and Printing—				
	Voted . . .	22,63,000	21,82,278	80,722	..
	Charged . . .	12,000	12,070	..	70

**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.
187	29. Miscellaneous— Voted	27,07,000	24,87,090	2,39,910	..
	Charged	100	..	100	..
189	30. Interest Free Advances	3,34,000	3,45,476	..	11,476
190	31. Loans and Advances bearing interest	24,74,000	16,68,192	8,05,808	..
Totals—				Net saving (voted.)	
	Voted—Gross	11,14,33,500	10,46,44,672	67,88,828	..
	Deduct—Recoveries	—94,000	—94,876	..	..
	Charged	1,77,78,400	1,71,97,606	5,80,794	..
	GRAND TOTAL	12,91,17,900	12,17,47,402	..	..

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

Voted (see paragraph 6 of the Audit Report)	Rs. 87,017
Charged (see paragraph 7 of the Audit Report)	14,959
Total	<u>1,01,976</u>

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

NEW DELHI ;
The 30th December, 1938. }

E. BURDON,
Auditor General of India

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "7.—Land Revenue".			
A.—CHARGES OF ADMINISTRATION—			
A.-1.—Pay of Officers—			
<i>Charged</i>	33,230	32,956	—274
	Rs.		
Voted—			
O.	47,400	46,981	48,178
R.	—419			+1,197
A.-2.—Pay of Establishment—			
<i>Charged</i>	15,625	15,849	+224
Voted—			
O.	4,32,104	4,08,106	4,12,897
R.	—23,998			+4,791
See paragraph 3 of the review.			
A.-3.—Allowances, honoraria, etc.—			
<i>Charged</i>	7,240	7,016	—224
Voted—			
O.	40,600	39,843	39,775
R.	—757			—68
A.-4.—Contingencies—			
<i>Charged</i>	500	490	—10
Voted—			
O.	95,740	85,206	87,508
R.	—10,534			+2,302
See paragraph 3 of the review.			
A.-5.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—1,12,000	—94,204	—1,04,017
R.	17,796			—9,813
Col. 1.—Mainly due to smaller recovery from some District Boards owing to postpone- ment of cess revaluation operations, fall in the number of estates placed under attachment and earlier release of some attached estates. Col. 4.—See paragraph 3 of the review.			
For rounding—			
<i>Charged</i>	405	..	—406
Voted	—844	..	+844

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "7.—Land Revenue"—<i>contd.</i>			
B.—MANAGEMENT OF GOVERNMENT ESTATES—			
B.-1.—Pay of Officers—			
<i>Charged</i>	9,000	..	—9,000
See paragraph 4 of the review.			
Voted	52,740	51,659	—1,081
B.-2.—Pay of Establishment	4,34,100	4,34,468	+368
B.-3 —Allowances, honoraria, etc.—			
<i>Charged</i>	500	..	—500
See paragraph 4 of the review.			
Voted—			
O.	84,130	88,145	91,222
R.	4,015			+3,077
B.-4.—Contingencies—			
O.	4,30,750	4,26,735	4,30,494
R.	—4,015			+3,759
For rounding—			
<i>Charged</i>	500	..	—500
Voted	280	..	—280
C.—CHARGES ON ACCOUNT OF LAND REVENUE COLLEC- TIONS—			
<i>Charged—</i>			
O.	26,000	27,973	27,655
R.	1,973			—118
D.—SURVEY, SETTLEMENT AND RECORD OPERA- TIONS—			
D.-1.—Pay of Officers—			
<i>Charged—</i>			
O.	45,775	30,755	29,721
R.	—15,020			—1,034

Col. 1.—Mainly due to (i) curtailment of programme in consequence of the introduction of the Bengal Tenancy Act Amendment Bill in the Legislature (Rs. 9,175) and (ii) leave *ex-India* of an officer (Rs. 5,741).

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "7.—Land Revenue"—<i>contd.</i>			
D.—SURVEY, SETTLEMENT AND RECORD OPERATIONS—<i>contd.</i>			
D.-1.—Pay of Officers—<i>concl'd.</i>			
Voted—			
O.	Rs. 2,02,876	1,63,563	1,63,203
R.	—39,313			—360
Col. 1.—Mainly due to (1) vacant posts (Rs. 4,742), (2) the reason stated in item (i) of the note under "D.-1.— <i>Charged</i> " (Rs. 21,834), (3) changes in the leave programme (Rs. 2,516) and (4) combination of appointments (Rs. 7,614).			
D.-2.—Pay of Establishment—			
O.	5,64,755	4,80,091	4,78,906
R.	—84,664			—1,185
Col. 1.—Mainly due to (1) change of incumbents (Rs. 1,775), (2) the reason stated in item (i) of the note under "D.-1.— <i>charged</i> " (Rs. 57,459), (3) deputation of some Kanungoes to non-settlement work (Rs. 17,991), (4) vacant posts (Rs. 2,677) and (5) postponement of some survey operations (Rs. 5,085).			
D.-3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	10,850	6,609	5,263
R.	—4,241			—1,346
Col. 1.—Mainly due to (i) curtailment of programme (Rs. 2,250) and (ii) leave <i>ex-India</i> of an officer (Rs. 1,991).			
Voted—			
O.	99,705	78,897	77,049
R.	—20,808			—1,848
Col. 1.—Mainly for the reason stated in item (i) of the note under "D.-1.— <i>Charged.</i> "			
D.-4.—Contingencies—			
O.	9,72,999	7,54,987	7,52,432
R.	—2,18,012			—2,555
Col. 1.—Mainly due to the reason stated in item (i) of the note under "D.-1.— <i>Charged</i> " (Rs. 1,85,069), postponement of operations in a district (Rs. 25,000), retarded progress in connection with the demarcation of Cooch Behar enclaves owing to the complicated nature of the work and part of the cost of demarcation being borne by the Cooch Behar State (Rs. 13,450).			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
Major Head " 7.—Land Revenue "—<i>contd.</i>		Rs.	Rs.
D.—SURVEY, SETTLEMENT AND RECORD OPERATIONS—<i>concl'd.</i>			
D.-7.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.			
	—2,000	—4,450	—2,450
Col. 4.—Due to a misapprehension in the controlling office.			
D.-8.—Lump provision for Minor Operations, etc.—			
O.	Rs. 40,000	}	..
R.	—40,000	}	..
Col. 1.—Rs. 35,595 surrendered owing to curtailment of operations in some districts and their suspension in others in consequence of the introduction of the Bengal Tenancy Act Amendment Bill in the Legislature and the balance distributed to "D.-2.—Voted" (Rs. 897) and "D.-4.—Voted" (Rs. 3,508).			
For rounding—			
<i>Charged</i>	—625	..	+625
Voted	—335	..	+335
E.—LAND RECORDS—			
O.	94,000	}	91,278
R.	—2,722	}	89,956
—1,322			
F.—ASSIGNMENTS AND COMPENSATION—			
O.	1,06,000	}	1,19,091
R.	13,091	}	1,19,321
+230			
G.—CHARGES IN ENGLAND—			
G.-1.—Secretary of State—			
O.	28,000	}	23,360
R.	—4,640	}	10,580
—3,780			
Cols. 1 and 4.—Due to expenditure on Privy Council Appeals being less than anticipated.			
G.-2.—High Commissioner—			
<i>Charged</i>—			
O.	8,800	}	6,520
R.	—2,280	}	6,287
—233			
Col. 1.—Mainly changes in the leave programme.			
Voted—			
O.	440	}	5,040
R.	4,600	}	4,996
—44			
Col. 1.—Payments to an officer not forecasted in the leave programme.			
For rounding { <i>Charged</i>			
	200	..	—200
	Voted . . . . .	..	—560
	560		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 7. Land Revenue "—<i>concl'd.</i>			
H.—LOSS OR GAIN BY EXCHANGE—			
Charged . . . . .	..	—33	—33
Voted . . . . .	..	—127	—127
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R.	Rs. 19,568	..	—19,568
Voted—			
R. Gross	4,28,176	..	—4,28,176
R. Deductions	—17,796	..	+17,796
Totals—			
Charged	1,58,000	1,25,404	—32,596
Voted—			
Gross	37,26,000	33,01,517	—4,24,483
Deductions	—1,14,000	—1,08,467	+5,533
Net	36,12,000	31,93,050	—4,18,950

REVIEW.

The following statement shows the percentages of variations of expenditure under the different controlling authorities with the original grant or appropriation and the final grant or appropriation in the year under review :—

Controlling authority.	Sub-heads controlled.	Percentage of variation as compared with original appropriation.		Percentage of variation as compared with final modified appropriation.	
		Saving (—)	Excess (+)	Saving (—)	Excess (+)
		Charged.	Voted.	Charged.	Voted.
1	2	3	4	5	6
Secretary to the Government of Bengal, Revenue Department.	(Charged) A-1, part of A-3, G and H ; (Voted) Part of A-1, A-2, A-3 and of A-4, G and H .	—7.5	—3.4	—2.6	—2.2
Secretary to the Board of Revenue.	A-5, B and F and part of A-1, A-2, A-3 and of A-4 (Voted) and of E .	—100	+3	—100	+5
Director of Land Records and Surveys.	D and part of E .	—37.5	—21.4	—4.8	—6
Commissioner, Chittagong Division.	(Charged) A-2, part of A-3 and of A-4 and C	+3.8	..	—4	..

REVIEW—*concl'd.*

2. Taking the grant as a whole, there were savings in the charged section of 20·6 and 9·4 per cent. in the original and the final appropriations respectively. In the voted section, there were savings of 11·6 and ·3 per cent. in the original grant and the final appropriation respectively.

3. The unadjusted excesses under sub-heads “A-2—Voted” and “A-4—Voted” and the final saving under sub-head “A-5” were mainly due to failure of some local officers to act in accordance with the decision to meet the cost of some attached estates out of the collections made in such estates.

4. There was no control under sub-heads “B-1-(charged)” and “B-3-(charged)”

5. A sum of Rs. 9,350, representing occupiers' share of municipal taxes in respect of certain Khasmahal holdings in a district, was paid in the first instance by Government pending recovery from the tenants concerned. The amount, however, proved to be irrecoverable in spite of recourse to certificate procedure and was written off under the orders of the competent authority.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "8.—Provincial Excise".			
A.—SUPERINTENDENCE—			
<i>Charged—</i>			
	<i>Rs.</i>		
O.	31,000	30,758	30,453
R.	—242			—305
<i>Voted—</i>			
O.	2,15,000	2,20,000	2,14,288
R.	5,000			—5,712
B.—DISTRICT CHARGES—			
B.-1.—Pay of Officers—			
O.	2,80,500	2,87,500	2,83,102
R.	7,000			—4,398
B.-2.—Pay of Establishment—			
<i>Charged—</i>			
O.	4,320	2,357	2,357
R.	—1,963		
Col. 1.—Mainly due to late entertainment of staff for an excluded area.			
<i>Voted—</i>			
O.	6,17,850	6,09,350	5,99,925
R.	—8,500			—9,425
B.-3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	1,100	691	483
R.	—409			—208
<i>Voted—</i>			
O.	2,20,100	2,15,053	2,17,088
R.	—5,047			+2,035

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 8.—Provincial Excise "—<i>contd.</i>			
B.—DISTRICT CHARGES—<i>contd.</i>			
B.-4.—Contract Contingencies—			
<i>Charged—</i>			
O.	480	1,480	1,450
R.	1,000		
Col. 1.—Mainly for construction of sheds for the excise staff in an excluded area.			
<i>Voted—</i>			
O.	46,500	48,500	48,661
R.	2,000		
B.-5.—Other Contingencies—			
<i>Charged—</i>			
O.	1,260	782	457
R.	-478		
<i>Voted—</i>			
O.	1,09,500	1,64,047	1,59,477
S.	47,000		
R.	7,547		
Col. 1.—Mainly to meet charges in connection with a protracted excise case.			
B.-6.— <i>Deduct</i> —Recoveries from private parties	-74,000	-74,620	-620
B.-7.— <i>Deduct</i> —Cost of Excise staff employed for collection of tobacco-tax debited to " 13.—Other Taxes and Duties "	-3,000	-3,000	..
For rounding—			
<i>Charged—</i>			
O.	40	..	..
R.	-40		
Voted		150	-150
C.—COST OF OPIUM SUPPLIED TO PROVINCIAL EXCISE DEPARTMENT	5,13,200	5,13,153	-47

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 8.—Provincial Excise "—<i>contd.</i>			
D.—COMPENSATIONS—			
<i>Charged—</i>			
O.	1,00,400	} 99,678	} 99,678
R.	—722		
<i>Voted—</i>			
O.	7,600	} 6,600	} 6,112
R.	—1,000			—488
E.—CHARGES IN ENGLAND—			
E..2.—High Commissioner—			
<i>Charged</i>	4,800	4,800	..
<i>Voted—</i>			
O.	8,000	} 1,000	} 989
R.	—7,000			—11
Col. 1.—Mainly change in the leave programme.			
F.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged</i> . . . . .	..	—25	—25
<i>Voted</i> . . . . .	..	—5	—5
H.—Deduct—CENTRAL GOVERNMENT'S SHARE OF THE COMBINED SALT AND EXCISE ESTABLISHMENT .			
	—1,64,700	—1,64,762	—62
For rounding—			
<i>Charged—</i>			
O.	—400	} ..	} ..
R.	400		
<i>Voted</i>	300	..	—300
Surrenders or withdrawals within grant or appro- priation—			
<i>Charged—</i>			
R.	2,454	2,454	—2,454

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 8.—Provincial Excise "—concl'd.			
Totals—			
<i>Charged</i>	1,43,000	1,39,653	—3,347
Voted—			
Gross	20,65,700	20,42,790	—22,910
Deductions	—2,41,700	—2,42,382	—682
Net	18,24,000	18,00,408	—23,592

REVIEW.

In the charged section savings were 2·3 and ·6 per cent. of the original grant and the final appropriation respectively.

Voted savings were 1·3 per cent. of the final grant.

See also the Audit Report.

Major Head and Sub-head	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "9.—Stamps".			
A.—NON-JUDICIAL—			
A.1.—Superintendence—			
O.	Rs. 37,000	} 36,741	34,685
R.	—259		
See paragraph 1 of the review.			
A.2.—Charges for the sale of stamps	1,50,400	1,45,662	—4,738
See paragraph 1 of the review.			
A.3.—Cost of stamps supplied from Central Stamp Stores	70,000	51,710	—18,290
See paragraph 1 of the review.			
B.—JUDICIAL—			
B.1.—Superintendence—			
O.	18,000	} 17,870	17,342
R.	—130		
B.2.—Charges for the sale of stamps	1,53,000	1,35,786	—17,214
See paragraph 1 of the review.			
B.3.—Cost of stamps supplied from Central Stamp Stores	1,06,400	76,559	—29,841
See paragraph 1 of the review.			
For rounding	200	..	—200
Surrenders or withdrawals within grant or appro- priation—			
R.	389	389	—389
Total	5,35,000	4,61,744	—73,256

REVIEW.

Voted savings were 13·7 and 13·6 per cent. of the grant and the final appropriation respectively. There was no control over the expenditure in the grant with the exception of only a part of that booked under sub-head "A.-1". Government explained that the omission was due to a misapprehension in the controlling office.

2. A sum of Rs. 206, representing the value of court-fee stamps and folios defalcated by a clerk, was written off under the orders of the competent authority as it could not be recovered from the clerk.

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs	Rs	Rs
Major Head "10.—Forest".			
A.—CONSERVANCY AND WORKS—			
A.-I.—Timber and other produce removed from the forests by Government agency—			
<i>Charged—</i>			
O.	Rs 20,700	} 19,230	} 19,230
R	-1,470		
<i>Voted—</i>			
O.	93,900	} 88,466	} 88,477 + 11
R	-5,334		
A.-II.—Timber and other produce removed from the forests by consumers and purchasers—			
<i>Charged—</i>			
O.	7,900	} 4,821	} 4,815
R	-3,079		
Col 1 —Mainly over estimation in the original forecast.			
<i>Voted—</i>			
O	1,52,900	} 1,66,320	} 1,66,738 -82
R	13,020		
A.-III.—Construction, purchase, maintenance, etc.—			
<i>Charged—</i>			
O.	20,500	} 19,475	} 19,353 -122
R.	-1,025		
<i>Voted—</i>			
O.	1,66,500	} 1,82,368	} 1,81,240 + 1,119
R.	15,868		

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

Major Head "10.—Forest"—contd.**A.—CONSERVANCY AND WORKS—contd.****A.-IV.—Conservancy and Regeneration—**

<i>Charged—</i>				
<i>O.</i>	Rs. 14,100	13,359	13,356	—3
<i>R.</i>	—741			
<i>Voted—</i>				
<i>O.</i>	92,900	78,525	79,096	+571
<i>R.</i>	—14,375			

Col. 1.—Mainly transfer of Rs. 6,440 to sub-head "A.-II.—Voted" to meet unforeseen expenditure and retarded progress of boundary survey in a forest division (Rs. 3,240) and of mapping work (Rs. 3,160).

A.-V.—Miscellaneous—

<i>Charged—</i>				
<i>O.</i>	Rs. 1,900	1,320	1,315	—5
<i>R.</i>	—580			
<i>Voted—</i>				
<i>O.</i>	38,300	21,710	20,922	—788
<i>R.</i>	—16,590			

Col. 1.—Mainly due to late start of a new forest division and enumeration work done at lower cost.

A.-VI.—Suspense—

<i>Charged—</i>				
<i>O.</i>	Rs. 500	250	174	—76
<i>R.</i>	—250			
<i>Voted—</i>				
<i>R.</i>	—9	—9	—9	..

A.-VII.—Deduct—Amount recoverable from other Governments, Departments, etc.—

<i>Charged—</i>				
<i>O.</i>	Rs. —2,000	—50	..	+50
<i>R.</i>	1,950			

Col. 1.—Chiefly due to the post-budget decision that the Assam Government would not bear any expenditure for the maintenance of a toll station from November 1937.

Major Head and Sub-head.	Final Grant or Appropriation	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "10.—Forest"—<i>contd.</i>			
A.—CONSERVANCY AND WORKS—<i>concl.</i>			
For founding—			
<i>Charged—</i>			
O	Rs. 400		
R	—400		
<i>Voted—</i>			
O	—400		
R	400		
B.—ESTABLISHMENT—			
B.-1.—Pay of Officers—			
<i>Charged—</i>			
O	2,31,000	2,20,100	+164
R	—10,900		
<i>Voted—</i>			
O	60,300	57,138	—4
R	—3,162		
B.-2.—Pay of Establishment—			
<i>Charged—</i>			
C	29,500	30,677	—47
R	1,177	30,630	
<i>Voted—</i>			
O	3,68,444	3,69,815	—1,724
R	1,371	3,68,092	
B-3—Allowances, honoraria, etc—			
<i>Charged—</i>			
O	64,500	57,537	—149
R	—6,963	57,388	
<i>Voted—</i>			
O	1,17,391	1,20,640	—316
R	3,249	1,20,321	

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "10.—Forest"—<i>contd.</i>			
B.—ESTABLISHMENT—<i>concl.</i>			
B.4.—Contingencies—			
<i>Charged—</i>			
O.	5,800	6,210	6,195
R.	410		
<i>Voted—</i>			
O.	42,066	46,602	46,085
R.	4,536		
B.7.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—			
<i>Charged—</i>			
O.	-1,000	-750	-
R.	250		
See paragraph 1 of the review.			
<i>Voted—</i>			
O.	-5,200	-5,075	-4,982
R.	125		
For rounding—			
<i>Charged—</i>			
O.	200	-	-
R.	-200		
<i>Voted—</i>			
O.	-1	-	-
R.	1		
C.—INTEREST ON CAPITAL—			
<i>Charged</i>	1,000	-	-1,000
Col. 4.—See paragraph 2 of the review.			
D.—CHARGES IN ENGLAND—			
High Commissioner—			
<i>Charged</i>	71,040	68,283	-2,757

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "10.—Forest—concl'd.			
E.—LOSS OR GAIN BY EXCHANGE—			
Charged . . . . .	..	—359	—359
For rounding—			
Charged	—40	..	+40
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R. Gross	Rs. 24,021	24,021	.. —24,021
R. Deductions	—2,200	—2,200	.. +2,200
Voted—			
R. Gross	125	125	.. —125
R. Deductions	—125	—125	.. +125
Totals—			
Charged—			
Gross	4,69,000	4,40,644	—28,356
Deductions	—3,000	..	+3,000
Net	4,66,000	4,40,644	—25,356
Voted—			
Gross	11,32,200	11,28,107	—4,093
Deductions	—5,200	—4,982	+218
Net	11,27,000	11,23,125	—3,875

REVIEW.

Charged savings were 5·4 and ·8 per cent. of the original and the final appropriations respectively. Voted savings were ·3 per cent. of the grant. The unadjusted excess under sub-head "B-7" (*Charged*) although known long before the close of the financial year was not adjusted through an oversight in the controlling office.

2. The unadjusted saving under sub-head "C" was due to the post-budget decision that the Forest Department would not be treated as a commercial one. The provision of Rs. 1,000 made under sub-head "D(1)(b)" in Grant No. "10-Interest on ordinary debt" was surrendered owing to the above decision. The corresponding provision under sub-head "C" in this grant was not surrendered owing to the belated communication of this decision to the controlling authority.

3. The accounts of the Siliguri Band Saw Mill and the Manager's financial review will be found in the appendix on page 192.

See also the Audit Report.

Major Head and Sub-head	Final Grant, or Appro- priation.	Actual Expendi- ture	Excess + (Saving—)
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "11.—Registration".			
A.—SUPERINTENDENCE—			
	Rs.		
Q.	73,000		
S.	2,000	75,170	74,539
R.	170		—63½
B.—DISTRICT CHARGES—			
B.-1 —Pay of Officers—			
O	8,73,500	8,76,500	8,74,745
S.	3,000		—1,755
B.-2.—Pay of Establishment—			
<i>Charged</i>	210	239	—1
<i>Vcted—</i>			
O	7,41,500	7,56,700	7,40,055
S	17,000		—16,645
R	—1,800		
See paragraph 2 of the review			
B.-3 —Allowances, honoraria, etc.—			
O	27,400	28,400	28,189
R.	1,000		—21½
B.-4.—Contract Contingencies—			
O	70,000	72,830	71,321
S	3,000		—1,509
R.	—170		
B -5.—Other Contingencies—			
O	99,200	1,07,000	1,00,957
S.	7,000		—6,043
R.	800		
B.-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.			
	—3,300	—3,220	—30

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 11.—Registration "—concl'd			
B.—DISTRICT CHARGES—concl'd.			
B.-8.— <i>Deduct</i> —Cont of Registration staff employ- ed for collection of tobacco tax debitable to " 13.—Other Taxes and Duties " . . . . .	..	—171	—171
For rounding—			
<i>Charged</i>	60	..	—60
<i>Voted</i>	—300	..	+300
Totals—			
<i>Charged</i>	300	239	61
Voted—			
Gross	19,16,300	18,89,806	—26,494
Deductions	—3,300	—3,501	—201
Net	19,13,000	18,86,305	—26,695

REVIEW.

Charged savings were 20·3 per cent. of the appropriation and voted savings 1·4 per cent. of the grant.

2. The supplementary grants under sub-heads " B-2.—Voted " and " B-5.—Voted " were obtained in February 1938 chiefly for payment of bills pending from the preceding year and to meet some items of unforeseen and emergent expenditure. The increase of appropriation by supplementary grant under sub-head " B-2." proved unnecessary owing to the establishment of Debt Conciliation Boards and the impending changes in the Tenancy legislation, which caused a heavy fall in registrations.

34 Appropriation No. 6.—Charges on account of Motor Vehicles Taxation Acts.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "12.—Charges on account of Motor Vehicles Acts".			
C.—COMPENSATIONS TO LOCAL BODIES, ETC.—			
<i>Charged</i>	4,50,000	4,50,000	..
The expenditure represents the compensation paid to the Calcutta Corporation under the Bengal Motor Vehicles Tax Act.			
Total	4,50,000	4,50,000	..

Grant No. 7.— Other Taxes and Duties.

Major Head "13. - Other Taxes and Duties".

A.—COLLECTION CHARGES—

A.-1.—Entertainment Tax	3,500	3,332	--168
A.-2.—Betting Tax	5,000	5,000	—

B.—CHARGES UNDER THE ELECTRICITY ACTS—

O.	Rs. 4,000	8,000	7,649	—351
S.	4,000			

Col. 1.—Supplementary grant was required to meet increased expenditure on examinations owing to unanticipated increase in the number of applications for Electrical Supervisor's certificates and workmen's permits under the Indian Electricity Rules.

C.—CHARGES IN CONNECTION WITH TOBACCO DUTIES	30,500	27,430	—3,070
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Col. 4.—Mainly due to belated surrender (Rs. 1,871) and over-estimation of requirements (Rs. 829).

Total	47,000	43,411 .	—3,589
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REVIEW.

Voted savings were 7.6 per cent. of the final grant.

Appropriation No. 8.—Interest on Works for which Capital Accounts are kept—Charged. 35

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "17.—Interest on works for which capital accounts are kept".			
A.—IRRIGATION WORKS—			
O.	Rs. 9,13,000	9,03,264	—1,736
R.	—8,000		
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
O.	Rs. 13,60,000	12,86,446	—74,554
R.	1,000		
Col. 4.—Over-estimation of requirements.			
Surrenders or withdrawals within grant or appropriation—			
R.	7,000	7,000	..
<i>Total</i>	22,73,000	21,89,710	—83,290

See also the Audit Report.

Major Head and Sub head	Final Grant or Appro- priation	Actual Expendi- ture.	Excess— Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " XVII.—Irrigation, Navigation, Em- bankment and Drainage Works for which Capital Accounts are kept "—			
<i>Deduct—Working Expenses.</i>			
A.—IRRIGATION WORKS—			
Productive—			
A -1 —Extensions and Improvements—			
O	Rs 41,150	} 36,482	35,381
R	—4,668			—1,101
See items 7 and 9 of Annexure A.			
A -2.—Maintenance and Repairs—			
O	1,31,600	} 1,57,375	1,54,190
R	25,775			—3,179
Col 1.—Due to special repairs to the Anderson Weir.			
A.-3.—Establishment—			
<i>Charged</i>	27,500	25,619	—1,881
<i>Voted</i>	1,37,300	1,74,936	+37,636
See paragraphs 2 and 3 of the review			
A 4 —Tools and Plant—			
O	3,000	} 900	2,222
R.	—2,100			+1,322
See paragraphs 2 and 3 of the review			
A.-5.—Suspense			
	40,000	36,626	—3,374
See Annexure B.			
A.-6.—Charges in England—			
<i>Charged</i> . . . . .	..	4,066	+4,066
See paragraphs 2 and 3 of the review.			
A.-7.—Loss or gain by exchange—			
<i>Charged</i> . . . . .	..	—21	—21
For rounding—			
<i>Charged</i>	500	..	—500
<i>Voted</i>	—50	..	+50

Major Head and Sub head	Final Grant or Appro- priation	Actual Expendi- ture	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "XVII. Irrigation, Navigation, Em- bankment and Drainage Works for which Capital Accounts are kept"—contd			
<i>Deduct—Working Expenses—contd.</i>			
A.—IRRIGATION WORKS—contd			
Unproductive—			
A.-9.—Maintenance and Repairs—			
O	Rs. 54,000	} 40,258	48,655
R	—4,742			—003
A.-10 —Establishment—			
<i>Charged</i>	11,000	14,633	+633
<i>Voted</i>	72,700	83,818	+11,118
See paragraphs 2 and 3 of the review			
A-11.—Tools and Plant	1,500	1,472	—28
A.-13.—Charges in England—			
<i>Charged</i> . . . . .	..	3,192	+3,192
See paragraphs 2 and 3 of the review.			
A.-14 —Loss of gain by exchange—			
<i>Charged</i>		—17	—17
For rounding up	—200	..	+200
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
Unproductive—			
B-1 —Extensions and Improvements—			
O	1,00,000	} 36,623	34,651
R	—63,377			—1,972
See items 1 to 6, 8 and 10 of Annexure A			
B.-2.—Maintenance and Repairs—			
O	4,66,700	} 3,69,369	3,60,632
R	—97,331			—8,737
Col. 1.—Mainly postponement of dredging operations in some areas (Rs 81,300) and cumulative petty items.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " XVII.—Irrigation, Navigation, Em- bankment and Drainage Works for which Capital Accounts are kept"—<i>concl.</i>			
<i>Deduct—Working Expenses—concl.</i>			
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>concl.</i>			
Unproductive—<i>concl.</i>			
B.-3.—Establishment—			
<i>Charged</i>	1,38,000	1,02,640	—35,360
<i>Voted</i> "	3,40,300	2,64,993	—84,307
<i>Charged and voted—See paragraphs 2 and 3 of the review.</i>			
B.-4.—Tools and Plant	30,400	31,921	+1,521
<i>See paragraphs 2 and 3 of the review.</i>			
B.-6.—Charges in England—			
<i>Charged</i> . . . . .	..	21,642	+21,642
<i>See paragraphs 2 and 3 of the review.</i>			
B.-7.—Loss or gain by exchange—			
<i>Charged</i> . . . . .	..	—111	—111
For rounding	—400	..	+400
Total—Major Head—" XVII—Irrigation, etc., - Working Expenses"—			
<i>Charged</i>	1,80,000	1,71,643	—8,357
<i>Voted—</i>			
O.	Rs. 14,27,000		
R.	—1,46,443		
	12,80,557	12,29,503	—51,054
Major Head " 18.—Other Revenue expenditure financed from ordinary Revenues".			
C.-A.—IRRIGATION WORKS—			
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT—			
C.-1.—Works—			
O.	10,000		
R.	—8,274		
	1,726	1,618	—108
<i>See item 11 of Annexure A.</i>			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 18.—Other Revenue Expenditure, etc."			
<i>—contd.</i>			
C.-A.—IRRIGATION WORKS—<i>contd.</i>			
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT— <i>concl'd.</i>			
C.-3.—Maintenance and Repairs—			
O.	Ra. 2,100	1,650	1,634
R.	—450			—16
C.-4.—Establishment—			
<i>Charged</i>	2,500	816	—1,684
Voted	4,800	2,522	—2,278
<i>Charged and voted—See paragraphs 2 and 3 of the review.</i>			
C.-5.—Tools and Plant			
	300	98	—202
<i>See paragraphs 2 and 3 of the review.</i>			
C.-7.—Charges in England—			
<i>Charged</i> . . . . .	..	178	+178
<i>See paragraphs 2 and 3 of the review.</i>			
C.-8.—Loss or gain by exchange—			
<i>Charged</i> . . . . .	..	—1	—1
For rounding—			
<i>Charged</i>	500	..	—500
Voted	—200	..	+200
MISCELLANEOUS EXPENDITURE—			
C.-10.—Establishment—			
<i>Charged</i>	22,600	41,708	+19,108
<i>See paragraphs 2 and 3 of the review.</i>			
Voted—			
O.	1,59,730	1,17,996	65,106
R.	—41,734			—52,890
Col. 1.—Mainly due to the formation of the Development Circle from August 1937 instead of from the beginning of the year. Col. 4.—See paragraphs 2 and 3 of the review.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 18.—Other Revenue Expenditure, etc."			
<i>—contd.</i>			
C.-A.—IRRIGATION WORKS—<i>concl'd</i>			
MISCELLANEOUS EXPENDITURE—<i>concl'd.</i>			
C 11 —Tools and Plant—			
O.	Rs 24,800	4,100	3,545
R.	—20,700		
Col 1 —Smaller purchases consequent on retarded progress of survey work due to frequent cases of illness amongst the staff.			
C.-12 —Other charges—			
O.	55,600	49,390	49,232
R.	—6,210		
Col 1 —A projected contour survey was not undertaken.			
C -15 —Charges in England—			
<i>Charged</i> . . . . .	..	2,338	+2,338
See paragraphs 2 and 3 of the review.			
C.-16.—Loss or gain by exchange—			
<i>Charged</i> . . . . .	..	—12	—12
For rounding—			
<i>Charged</i>	400	—	—400
Voted	—130	..	+130
D -B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT—			
D.-1.—Works—			
O.	8,400	..	—95
R.	—8,400		
See items 12 and 13 of Annexure A.			
D.-2.—Extensions and Improvements—			
R.	1,106	1,106	1,035
— —71			
See item 14 of Annexure A.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head " 18.— Other Revenue Expenditure, etc." —contd.				
D.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—contd.				
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT—contd.				
D.-3.—Maintenance and Repairs—				
O.	Rs. 5,45,600	} 4,66,011	4,48,996	—17,015
R.	—79,589			
Col. 1.—Mainly due to (1) postponement of certain works owing to want of sanction to estimates and other causes (Rs. 31,000), (2) supplies ordered but not received (Rs. 19,750), (3) suspension of silt clearance in some canals, slow progress of such work in others and cheaper rates (Rs. 19,000) and (4) extent of damages by floods being less than anticipated (Rs. 7,000). Col. 4.—Mainly less expenditure for acquisition of land (Rs. 8,000), failure of a contractor to supply materials (Rs. 1,500) and cumulative petty items.				
D.-4.—Establishment—				
<i>Charged—</i>				
O.	73,000	} 67,800	1,13,944	+46,144
R.	—5,200			
<i>Voted—</i>				
O.	2,74,988	} 2,76,988	3,33,993	+57,005
R.	2,000			
<i>Charged and voted—</i> See paragraphs 2 and 3 of the review.				
D.-4(1).—Establishments under Collectors for collection of revenue on account of Zemindary embankments under the contract system—				
O.	18,000	} 18,005	17,581	—424
R.	5			
D.-5.—Tools and Plant—				
O.	28,900	} 27,596	22,866	—4,930
R.	—1,304			
Col. 4.—See paragraphs 2 and 3 of the review.				

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 18.—Other Revenue Expenditure, etc."			
<i>—contd.</i>			
D.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>contd.</i>			
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT—<i>concl.</i>			
D.-6.—Suspense—			
<i>Charged</i> . . . . .	..	—10	—10
Voted—			
O.	Rs. —4,800		
R.	1,212		
	—3,588	—10,255	—6,667
Col. 4.—Mainly supplies received but not paid for. See Annexure B.			
D.-7.—Charges in England—			
<i>Charged</i> . . . . .	..	24,616	+24,616
See paragraphs 2 and 3 of the review.			
D.-8.—Loss or gain by exchange—			
<i>Charged</i> . . . . .	..	—128	—128
For rounding	—88	..	+88
MISCELLANEOUS EXPENDITURE—			
D.-10.—Establishment—			
<i>Charged</i>	6,700	3,859	—2,841
Voted	13,500	10,556	—2,944
<i>Charged and voted—See paragraphs 2 and 3 of the review.</i>			
D.-11.—Tools and Plant			
	1,000	717	—283
D.-12.—Other Charges—			
O.	19,000		
R.	—1,787		
	17,213	15,394	—1,819
Col. 4.—Cumulative petty items.			
D.-13.—Grants-in-aid—			
O.	1,29,400		
R.	—1,24,650		
	4,750	2,950	—1,800

Col. 1.—Chiefly provision for contribution to the Waterways Board which was not constituted during the year. Col. 4.—Mainly due to failure, through oversight, to surrender unwanted funds.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "18.—Other Revenue Expenditure, etc."			
<i>—concl'd.</i>			
D.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>concl'd.</i>			
MISCELLANEOUS EXPENDITURE—<i>concl'd.</i>			
D.-15.—Charges in England—			
<i>Charged</i>	67,920	833	--67,087
See paragraphs 2 and 3 of the review.			
Voted—			
O.	Rs. [6,300]		
R.	[—6,300]	..	..
Col. 1.—No English stores were required.			
D.-16.—Loss or gain by exchange—			
<i>Charged</i> . . . . .	..	—4	—4
For rounding—			
<i>Charged</i>	380	..	—380
<i>Voted</i>	—200	..	+200
Reserve for maintenance and repairs—			
O.	1,50,000		
R.	—1,50,000	..	..
Total—18.—Other Revenue Expenditure, etc.—			
<i>Charged—</i>			
O.	1,74,000		
R.	—5,200	1,68,800	1,68,137
+19,337			
<i>Voted—</i>			
O.	14,47,000		
R.	—4,45,075	10,01,925	9,67,293
—34,632			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "19.—Construction of Irrigation, Navigation, Embankment and Drainage Works".			
F.—FINANCED FROM ORDINARY REVENUES—			
F.-2.—B.—Navigation, Embankment and Drainage Works—			
F.-2(1).—Works	4,000	2,709	—1,291
See item 15 of Annexure A.			
F.-2(2).—Establishment—			
<i>Charged</i> . . . . .	..	677	+677
<i>Voted</i> . . . . .	..	1,303	+1,303
<i>Charged and voted—See paragraphs 2 and 3 of the review.</i>			
F.-2(3).—Tools and Plant . . . . .	..	227	+227
See paragraphs 2 and 3 of the review.			
F.-2(4).— <i>Deduct—Receipts and Recoveries on Capital Account</i> . . . . .	..	—380	—380
F.-2—(6)Charges in England—			
<i>Charged</i> . . . . .	..	143	+143
See paragraphs 2 and 3 of the review.			
F.-2(7).—Loss or gain by exchange—			
<i>Charged</i> . . . . .	..	—1	—1
Total—19.—Construction, etc.—			
<i>Charged</i> . . . . .	..	819	+819
Voted—			
Gross	4,000	4,239	+239
Recoveries . . . . .	..	—380	—380
Net	4,000	3,859	—141
Major Head "68.—Construction of Irrigation, Navigation, Embankment and Drainage Works".			
G.-A.—IRRIGATION WORKS—			
Productive—			
G.-1.—Works—	Rs.		
O.	1,53,400	47,100	42,501
B.	—1,06,300		
See item 16 of Annexure A.			—4,599

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "68.—Construction of Irrigation, Navigation, Embankment and Drainage Works"			
<i>—contd.</i>			
G.-A.—IRRIGATION WORKS—<i>concl'd.</i>			
G.-1.(a).—Extraordinary Replacements—			
	Rs.		
O.	2,06,000	} 1,81,000	1,79,929
R.	-25,000		
			-1,071
See item 17 of Annexure A.			
G.-2.—Establishment—			
<i>Charged</i>	32,000	16,767	-15,233
<i>Voted</i>	69,000	54,777	-14,223
<i>Charged</i> and <i>voted</i> —See paragraphs 2 and 3 of the review.			
G.-3.—Tools and Plant	4,000	1,921	-2,079
See paragraphs 2 and 3 of the review.			
G.-6.— <i>Deduct</i> —Receipts and Recoveries on Capital Account—			
R.	-26,962	-26,962	-27,463
Col. 1.—Mainly due to the adjustment of the value of surplus stock materials.			
G.-7.—Charges in England—			
<i>Charged</i> . . . . .	..	3,495	+3,495
See paragraphs 2 and 3 of the review.			
G.-8.—Loss or gain by exchange—			
<i>Charged</i> . . . . .	..	-18	-18
For rounding	-400	..	+400
H.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
Unproductive—			
H.-12.— <i>Deduct</i> —Receipts and Recoveries on Capital Account	-94,000	-67,033	+26,967
Col. 4.—Mainly due to smaller hire receipts earned by dredger "Ronaldshay" which, contrary to expectations, remained idle during part of the year.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "68.—Construction of Irrigation, Navigation, Embankment and Drainage Works" —<i>concl'd.</i>			
Total—68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—			
<i>Charged</i>	32,000	20,244	—11,756
Voted . . . . .	..	..	..
Gross—			
O. Rs. 4,32,000	3,00,700	2,79,128	—21,572
R. —1,31,300			
<i>Deduct—Recoveries—</i>			
O. —94,000	—1,20,962	—94,496	+26,466
R. —26,962			
Net	1,79,738	1,84,632	+4,894
Surrenders or withdrawals within grant or appro- priation—			
<i>Charged—</i>			
R. 5,200	5,200	..	—5,200
Voted—			
R.—Gross 7,22,818	7,22,818	..	—7,22,818
R.—Recoveries 26,962	26,962	..	—26,962
Total—Grant No. 9.—Irrigation—			
<i>Charged</i>	3,86,000	3,80,843	—5,157
Voted—			
Gross	33,10,000	24,80,163	—8,29,837
<i>Deduct—Recoveries</i>	—94,000	—94,876	—876
Net	32,16,000	23,85,287	—8,30,713

REVIEW.

Savings in the original charged appropriation were 1.3 per cent. Final charged savings were trifling. Voted savings were 25 and 4.1 per cents. of the gross grant and the final appropriation respectively. Smaller outlay on works and delay in the constitution of the Waterways Board (*vide* sub-head D-13) accounted for more than Rs. 4 lakhs and Rs. 1.24 lakhs respectively of the savings.

2. Cost of establishment including that incurred in England as well as charges for tools and plant are distributed *pro rata* after the close of the year in the manner explained in paragraph 3 *infra*. The variations between appropriation and expenditure under sub-heads A-3, A-4, A-6, A-10, A-13, B-3, B-4, B-6, C-4, C-5, C-7, C-10, C-15, D-4, D-5, D-7, D-10, D-15, F-2(2), F-2(3),

REVIEW—*contd.*

F-2(6), G-2, G-3 and G-7 were chiefly due to the above method of allocation. To secure closer approximation between appropriation and actuals under "Establishment" (including English charges) and "Tools and Plant" the Public Accounts Committee, which considered the Appropriation Accounts of the Government of Bengal for 1934-35 and the Audit Report 1936, endorsed in paragraph 9 (a) of its Report the Accountant-General's suggestion that the grants for "Establishment" and "Tools and Plant" should not be distributed throughout the budget as at present, but provided separately as minor heads. The final orders of Government in the matter are still awaited. Paragraph 3(d) of the review shows the position in regard to the total "Establishment" and "Tools and Plant" charges in the grant. The variations between the total appropriation and the total expenditure under the heads "Establishment" and "Tools and Plant" are not so wide as those between the appropriation and expenditure under some of the individual sub-heads for "Establishment" and "Tools and Plant" shown in the Appropriation Accounts.

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

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

(b) (i) One-tenth of the cost of the Chief Engineer's establishment is charged to each of the Damodar Canal Project and the Damodar Canal Revenue Division and the balance distributed equally between the two circles, *viz.*, the Southern and the South-Western.

(ii) One-tenth of the leave salaries, etc., paid in England, including the incidental loss or gain by exchange, is also charged to the Damodar Canal Project and distributed between the major heads "XVII" and "68" in proportion to works expenditure, and the balance distributed among the different projects under the two circles in proportion to the works outlay.

(c) The net establishment charges booked under the major head "18—Other Revenue Expenditure, etc.", for each circle of superintendence after the addition of the item mentioned at (b) (i) above and 12.5 per cent. of the salaries and leave allowances of the pensionable establishment to cover pensionary liabilities, are distributed among the three heads, "XVII—Irriga-

REVIEW—contd.

tion, etc.—*Deduct*—Working expenses”, “18—Other Revenue Expenditure, etc.” and “19—Construction of Irrigation, etc.—Works” in proportion to the expenditure on works under each of those heads. The total establishment charges of the Damodar Canal *plus* one-tenth of the cost of the Chief Engineer’s establishment and 12·5 per cent. of the salaries and leave allowances of the pensionable establishment are distributed among the heads “XVII—Irrigation, etc.—*Deduct*—Working Expenses” and “68—Construction of Irrigation, etc.” in proportion to works outlay. The net tools and plant charges under major head “18” are also distributed among the different major heads—“XVII”, “18” and “19” and those under “XVII” between “XVII” and “68” in the same proportion. The allocation mentioned above is technically called distribution *pro rata*.

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

(I) *Establishment charges excluding charges in England* (in units of rupees).

Number and Name of Grant and Major Heads of the General Accounts Classification. Grant No. 9—Irrigation.							Total for both voted and charged.
	XVII— Irrigation, etc.— Working Expenses.	18— Other Revenue Expendi- ture, etc.	19— Construc- tion of Irrigation, etc.— Works.	68— Construc- tion, etc.— Works— Not charged to Re- venue.	Total.		
1	2	3	4	5	6	7	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Final Grant or Appropria- tion—							
<i>Charged</i> . . .	1,79,500	99,600	..	32,000	3,11,100	} 13,70,689	
Voted . . .	5,59,300	4,31,289	..	69,000	10,59,589		
Expenditure—							
Direct charges—							
<i>Charged</i> . . .	35,458	2,85,205	..	..	3,20,663	} 13,30,248
Voted . . .	3,07,350	7,02,235	..	..	10,09,585	
Charges by <i>pro rata</i> distri- bution—							
<i>Charged</i> . . .	+1,07,434	—1,24,878	+677	+16,767	..	} ..	
Voted . . .	+2,16,397	—2,72,477	+1,303	+54,777	..		
Total expenditure—							
<i>Charged</i> . . .	1,42,892	1,60,327	677	16,767	3,20,663	} 13,30,248	
Voted . . .	5,23,747	4,29,758	1,303	54,777	10,09,585		

REVIEW—contd.

The excess of Rs. 9,563 over the charged appropriation was mainly set-off by smaller charges in England and could not be foreseen by the controlling authority when a sum of Rs. 5,200 was surrendered in February 1938.

The saving of Rs. 50,004 in the voted provision was mainly due to (1) the revenue survey of an area not being taken up by the Director of Land Records, Bengal (Rs. 27,000) and (2) late commencement of the engineering survey of that area (Rs. 26,000).

(II) *Tools and Plant charges.*

—	Number and Name of Grant and Major Heads of the General Accounts Classification. Grant No. 9—Irrigation.				Total.
	XVII— Irrigation, etc., Working Expenses.	18— Other Revenue Expendi- ture, etc.	19— Construc- tion of Irrigation, etc.— Works.	68— Construc- tion of etc.— Works— Not charged to Revenue.	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Grant	32,800	32,996	..	4,000	69,796
Expenditure—					
Direct charges	3,326	61,463	..	..	64,789
Charges by <i>pro rata</i> distribution	+32,280	-34,437	+227	+1,921	..
Total Expenditure	35,615	27,026	227	1,921	64,789

The saving of Rs. 5,007 mainly comprises the unutilised provision for the purchase of a road roller (Rs. 8,000) set-off by expenditure on some urgent repairs.

(III) *Charges in England.*

—	Number and Name of Grant and Major Heads of the General Accounts Classification. Grant No. 9—Irrigation.				Total.
	XVII— Irrigation, etc.— Working Expenses.	18— Other Revenue Expendi- ture, etc.	19— Construc- tion of Irrigation, etc.— Works.	68— Construc- tion of Irrigation, etc.— Works.	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Grant or Appropriation—					
Charged . . . . .	..	67,920	..	..	67,920
Expenditure—					
Direct charges—					
Charged . . . . .	..	60,503	..	..	60,503
Charges by <i>pro rata</i> distribution—					
Charged	+28,900	-32,538	+143	+3,495	..
Total Expenditure—					
Charged	28,900	27,965	143	3,495	60,503

REVIEW—*concl.*

4. The gross establishment charges of the Irrigation Department during 1937-38, excluding those incurred on the special establishments entertained for the Damodar Canal and Damodar Hughly flush irrigation schemes, collection of revenue, etc., amounted to Rs. 9·25 lakhs, *i.e.*, 93·9 per cent. of the total works outlay of Rs. 9·85 lakhs. An aggregate amount of Rs. ·36 lakh was recovered on account of establishment charges for works done on behalf of private bodies, etc. The net establishment charges amounted to Rs. 8·89 lakhs and were 90·25 per cent. of the total works outlay. The high percentage is chiefly due to the establishment being employed on the supervision not only of regular works and repairs of the department but also of collection of hydraulic data, precautionary measures against floods and other investigation work.

ANNEXURE A.

Detailed statement of expenditure on important new works.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation, More+ Less—.	Modified appropriation, More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—					
I.—MAJOR WORKS ABOVE Rs. 1 LAKH FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—					
B.—Navigation, Embankment and Drainage works—					
Extensions and Improvements—					
1. Reconstruction of the Barrackpore Bridge.	66,000	3,000	1,772	—64,228	—1,228
The bridges around Calcutta (items 1 to 6) are being reconstructed by the agency of the Calcutta Improvement Trust and the expenditure, viz., the share of contribution payable by the Government of Bengal, is regulated on the basis of the figures supplied by the Trust. Estimate Rs. 2,31,900; expenditure to end of 1937-38 Rs. 1,772; balance Rs. 2,30,128; in progress. See sub-head B-1.					
2. Reconstruction of the Tollygunge Bridge.	30,000	32,648	31,917	+1,917	—731
Same as under item 1. Estimate Rs. 1,56,500; expenditure to end of 1937-38 Rs. 1,20,665; balance Rs. 35,835; in progress. See sub-head B-1.					
3. Reconstruction of the Alipore Bridge	500	30	28	—472	—2
Same as under item 1. Estimate Rs. 2,01,334; expenditure to end of 1937-38 Rs. 1,83,861; balance Rs. 17,473; in progress. See sub-head B-1.					
4. Reconstruction of the Beliaghata Bridge.	1,500	..	..	—1,500	..
* See note under item 1. Estimate Rs. 2,94,680; expenditure to end of 1937-38 Rs. 2,69,289; balance Rs. 25,391; in progress. See sub-head B-1.					
5. Reconstruction of the Chitpur Bridge.	500	10	7	—493	—3
Same as under item 1. Estimate Rs. 1,32,000; expenditure to end of 1937-38 Rs. 1,01,132; balance Rs. 30,868; in progress. See sub-head B-1.					
6. Reconstruction of the Narkeldanga Bridge.	1,500	..	..	—1,500	..
See note under item 1. Estimate Rs. 3,48,200; expenditure to end of 1937-38 Rs. 2,64,243; balance Rs. 83,957; in progress. See sub-head B-1.					

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation, More+ Less—.	Modified appropriation, More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—concl.					
II.—OTHER MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—					
A.—Irrigation Works—					
7. Collectively	34,600	29,356	28,893	-5,707	-463
Col. 5.—Mainly lower rates in tenders. See sub-head A-1.					
III.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—					
B.—Navigation, Embankment and Drainage works—					
8. Construction of a sluice at Kalinagar. . . . .	..	857	857	+857	..
Estimate Rs. 38,557; expenditure to end of 1937-38 Rs. 39,272; excess Rs. 715; in progress. See sub-head B-1.					
IV.—MINOR WORKS—					
Collectively—					
9. A.—Irrigation Works	6,550	7,126	6,488	-62	-638
See sub-head A-1.					
10. B.—Navigation, Embankment and Drainage Works. . . . .	..	78	70	+70	-8
See sub-head B-1.					
Total—XVII.—Working Expenses	1,41,150	73,105	70,032	-71,118	-3,073
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—					
II.—OTHER MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—					
Collectively—					
11. A.—Irrigation Works	10,000	1,726	1,618	-8,382	-108
Col. 5.—Chiefly delay in commencement of work on the Salbandh Weir owing to late allotment of funds. See sub-head C-1.					
12. B.—Navigation, etc., works.	8,400	..	..	-8,400	..
Col. 5.—Due to completion of a protective work in 1936-37 (Rs. 4,000) and wrong provision for expenditure in connection with the Grand Trunk Canal under sub-head D.-1 instead of under sub-head D.-3. See sub-head D-1.					

ANNEXURE A—*concl'd.*

IMPORTANT COMMENTS.

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

	In thousands of rupees.
Original appropriation	17,97
Modified appropriation	14,18
Expenditure	13,76

Expenditure was less than the original and the final appropriations by 4,21 and 42 respectively. The savings in the original appropriation were more than 23 per cent. and chiefly due to the following factors :—

- | | |
|---|------|
| (i) Inability of the Calcutta Improvement Trust to work up to the programme in connection with the reconstruction of certain bridges in and near Calcutta (<i>vide</i> items 1 to 6 in Annexure A) | 66 |
| (ii) Postponement of work due to delay in getting possession of lands, want of sanction to estimates and other causes (<i>vide</i> sub-heads A-9, B-2, C-12 and D-3 in the appropriation accounts and item 16 in Annexure A) | 2,41 |
| (iii) Cheaper rates in tenders (<i>vide</i> items 7, 15 and 17 in Annexure A) | 32 |
| (iv) Supplies ordered but not received (<i>vide</i> sub-head D-3) | 20 |
| (v) Late allotment of funds (<i>vide</i> item 11 in Annexure A) | 8 |
| (vi) Wrong provision (<i>vide</i> item 12 in Annexure A) | 4 |

2. Of the works under construction the Damodar Canal Project is the most important. The Project was started in 1926-27 with an original estimate of Rs. 70.22 lakhs sanctioned by the Secretary of State, which was subsequently revised to Rs. 78.15 lakhs by the Local Government. The expenditure incurred to end of 1937-38 was Rs. 121.82 lakhs showing an excess of Rs. 51.60 lakhs, *i.e.*, 73 per cent. over the original estimate and of Rs. 43.67 lakhs, *i.e.*, 56 per cent. over the revised estimate.

The construction estimate of the Project was formally closed on the 30th September 1935, but sanction to the completion report is still awaited.

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

3. In 1933 Government advertised the sale of the three dredgers Ronaldshay, Cowley and Burdwan. All efforts to sell the dredgers at reasonable prices having proved unsuccessful, orders were issued by Government to sell only the two dredgers Cowley and Burdwan as scrap. In June 1938, Government however, decided to postpone the sale of these two dredgers as scrap till the formation of the Waterways Board. It is not known when the Board will be formed.

ANNEXURE B.

The minor head "Suspense" accommodates *interim* transactions, in respect of which further operations (generally of payment or adjustment of value) are necessary before the transactions can be considered complete and finally accounted for. The operations in 1937-38 under this minor head were made under three detailed heads, *viz.*, (i) Purchases, (ii) Stock, and (iii) Mis-

ANNEXURE B—concl'd.

cellaneous P. W. Advances. The transactions under each of these detailed heads are explained below :—

- (i) *Purchases*.—When materials are received from a supplier, from another division or department for a specific work or for stock, their value is credited to "Purchases" so that, *per contra*, the cost may be included at once in the accounts of the work or stock. When payment is made, the "Purchase" head is debited. The head "Purchases" therefore shows a negative (credit) balance which represents the value of stores received but not paid for.
- (ii) *Stock*.—This head is charged with all expenditure connected with the acquisition of stock materials and with all manufacture operations. It is credited with the value of materials issued to works, or sold or otherwise disposed of and the balance of the accounts represents the book value of the materials in stock *plus* the unadjusted charges, etc., connected with manufacture.
- (iii) Miscellaneous P. W. Advances.—These are of four kinds :—
- Sales on credit.
 - Expenditure incurred on Deposit Works in excess of deposits received.
 - Losses, retrenchments, errors, etc.
 - Other items.

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

2. The transactions under each unit of suspense during 1937-38 are exhibited below :—

Detailed units.	Opening balance.	Transactions in 1937-38.			Closing balance.
		Debits.	Credits.	Net actuals.	
1	2	3	4	5	6
18.—OTHER REVENUE EXPENDITURE, ETC.—	Ra.	Rs.	Rs.	Rs.	Rs.
Purchases	—636	2,15,773	2,20,934	—5,161	—5,797
Stock	1,05,176	10,042	16,410	—6,368	98,808
Miscellaneous P. W. Advances	688	9,725	8,461	1,264	1,952
Total " 18 "	1,05,228	2,35,540	2,45,805	—10,265	94,963
XVII.—IRRIGATION, ETC.—WORKING EXPENSES—					
Purchases	—9,331	72,320	63,398	8,922	—400
Stock	70,293	36,256	8,603	27,563	97,856
Miscellaneous P. W. Advances . . . . .	..	141	..	141	141
Total " XVII "	60,962	1,08,717	72,091	36,626	97,588
Total	1,66,190	3,44,257	3,17,896	26,361	1,92,551

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

ANNEXURE C.

Store Accounts of the Irrigation Department for 1937-38.

Particulars of stores.	Opening balance.	Receipts during the year.	Utilisation, sales or other disposal during the year.	Depreciation, shortages, etc., written off during the year.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Building materials	969	—882	..	17	70
Miscellaneous stores	1,70,712	37,580	14,202	..	1,94,090
Metals	65	..	..	..	65
Fuel	1,910	5,452	7,088	..	274
Small stores	1,543	4,418	3,796	..	2,165
Coke	270	—270	..	..	..
Total	1,75,469	46,298	25,086	17	1,96,664

The increase of about Rs. 24,000 under “ Miscellaneous stores ” is mainly due to the purchase of stone boulders kept as reserve against emergencies.

The stock has been reported to have been verified by the Divisional Officers. The registers of stock are audited at local inspection and the results noticed in the Inspection Reports. The revaluation of stock was reported to have been conducted under the orders and supervision of the Divisional Officers concerned. Steps were reported to have been taken for the adjustment of the resultant profits and losses according to the Public Works Accounts Rules.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "22.—Interest on Debt and Other Obligations".			
A.—INTEREST ON ORDINARY DEBT—RUPEE DEBT—			
Interest on loans taken from the Central Govern- ment—			
<i>Charged—</i>			
O.	Rs. 90,000		
R.	—90,000	..	..
Col. 1.—The original estimate provided for interest payable on a loan for an anticipated revenue deficit in 1936-37, but as there was a revenue surplus the provision made was not required.			
B.—INTEREST ON UNFUNDED DEBT—STATE PROVIDENT FUNDS—			
<i>Charged—</i>			
B.(1)—Interest on General Provident Fund—			
O.	14,40,000		
R.	2,000	14,42,000	14,29,273
			—12,727
B.(2).—Interest on Indian Civil Service Provident Fund—			
O.	78,000		
R.	8,000	86,000	85,815
			—185
B.(3).—Interest on Indian Civil Service (Non-European Members) Provident Fund—			
O.	6,900		
R.	100	7,000	7,000
			..
B.(4).—Interest on Contributory Provident Funds—			
O.	50,000		
* R.	10,000	60,000	59,859
			—141
Col. 1.—The transfer of some subscribers from the Non-pensionable officers' and the General Provident funds to the Contributory Provident Funds mainly accounted for the increase under this head and the decrease under "B.(5)".			
B.(5).—Interest on Other Miscellaneous Provident Funds—			
O.	8,100		
R.	—2,100	6,000	6,000
			..
Col. 1.—See note under "B(4)".			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "22.—Interest on Debt and Other Obligations"—concl'd.			
C.—Interest on Other Obligations—			
C. (1)—Miscellaneous—			
Charged	3,000	1,325	-1,675
Voted	1,000	164	-836
Col. 4.—Charged and voted—A fluctuating item.			
D.—TRANSFERS —			
D. (1)—Deduct—INTEREST TRANSFERRED TO COMMERCIAL DEPARTMENTS—			
D. (1) (a)—Irrigation Department—	Rs.		
Charged—			
O.	-22,73,000	} -22,66,000	-21,89,710
R.	7,000			+76,290
Col. 4.—Chiefly due to over-estimation of the amount of interest chargeable to the Irrigation Department (see page 35).			
D. (1) (b)—Forest Department—			
Charged—			
O.	-1,000	} ..	..
R.	1,000		
Col. 1.—Due to the post-budget decision to treat the "Forest" department as a non-commercial one. See also paragraph 2 of the review on Grant No. "4.—Forest" (page 31)			
D. (2)—Deduct—INTEREST PORTION OF EQUATED PAYMENTS ON ACCOUNT OF COMMUTED VALUE OF PENSIONS—			
Charged—			
O.	-1,58,000	} -1,44,000	-1,44,074
R.	14,000			-74
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R. Gross	72,000	72,000	-72,000
R. Deductions	-22,000	-22,000	+22,000
Totals—			
Charged—			
Gross	16,76,000	15,89,272	-86,728
Deductions	-24,32,000	-23,33,784	+98,216
Net	-7,56,000	-7,44,512	+11,488
Voted	1,000	164	-836

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "25.—General Administration".			
A.—HEADS OF PROVINCES (including GOVERNOR AND MINISTERS)—			
A.-1.—Salary of the Governor—			
<i>Charged</i>	1,20,000	1,20,000	..
A.-2.—Sumptuary allowance of the Governor—			
<i>Charged</i>	25,000	25,000	..
A.-3.—Staff and Household of the Governor—			
<i>Charged—</i>			
A.-3 (1).—Pay of Officers—			
<i>O.</i>	Rs. 83,600	81,317	80,331
<i>R.</i>	—2,283		
A.-3 (2).—Pay of Establishment—			
<i>O.</i>	1,08,800	1,06,256	1,04,906
<i>R.</i>	—2,544		
A.-3 (3).—Allowances, honoraria, etc.—			
<i>O.</i>	31,200	27,450	26,691
<i>R.</i>	—3,759		
A.-3 (4).—Contingencies—			
<i>O.</i>	1,12,700	1,14,158	1,11,523
<i>R.</i>	1,458		
A.-3 (5).—Grants-in-aid, contributions, etc.—			
<i>O.</i>	1,800	1,505	1,503
<i>R.</i>	—295		
A.-4.—Secretarial Staff of Governor—			
<i>Charged—</i>			
<i>O.</i>	69,600	79,233	77,349
<i>S.</i>	7,000		
<i>R.</i>	2,633		

Col. 1.—Supplementary grant due to the reorganisation of the office of the Secretary to His Excellency the Governor and reappropriation chiefly to heavy increase in cypher telegrams.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 25.—General Administration "—<i>contd.</i>			
A.—HEADS OF PROVINCES (INCLUDING GOVERNOR AND MINISTERS)—<i>concl.</i>			
A.-5.—Expenditure from contract allowance— <i>Charged—</i>			
Rs.			
O. 1,00,000	} 1,00,030	1,00,016	—14
R. 30			
A.-6.—Tour Expenses— <i>Charged</i>			
	90,000	82,528	—7,472
A.-7.—Executive Council— <i>Charged</i>			
	11,000	10,692	—308
Voted—			
O. 11,000	} 11,386	11,700	+314
R. 386			
A.-8.—Ministers— <i>Charged—</i>			
O. 3,11,000	} 3,46,000	3,40,625	—5,375
S. 35,000			
Voted—			
O. 50,000	} 58,650	56,579	—2,071
R. 8,650			
Col. 1.—Mainly due to more newspapers subscribed and more articles of furniture purchased.			
B.—LEGISLATIVE BODIES—			
B.-1.—Provincial Legislative Assembly—			
B.-1 (1).—Pay of Officers—			
O. 43,450	} 3,35,576	4,10,386	₹ +74,790
S. 3,78,950			
R. —86,824			
Col. 1.—Supplementary grant to meet the salaries of the members of the Legislative Assembly which could not be forecasted at the budget stage. Reduction in appropriation was based on the progress of actuals for the first nine months. Col. 4.—See paragraph 2 of the review.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 25.—General Administration "—<i>contd.</i>			
B.—LEGISLATIVE BODIES—<i>contd.</i>			
B.-1.—Provincial Legislative Assembly—<i>concl'd.</i>			
B.-1 (2).—Pay of Establishment—			
	Rs.		
O.	34,600	} 30,770	} 37,668
R.	—3,830		
Col. 4.—Mainly due to failure to reappropriate to this head funds provided in lump under " B.-1 (5)" for increased staff.			
B.-1 (3).—Allowances, honoraria, etc.—			
O.	1,53,100	} 2,51,100	} 2,32,514
S.	3,48,000		
R.	—2,50,000		
Col. 1.—Supplementary grant to meet the allowances of the members of the Legislative Assembly. Cols. 1 and 4.—Savings due partly to over-estimation and partly to some uncertain factors. See also paragraph 1 of the review.			
B.-1 (4).—Contingencies—			
O.	25,200	} 38,593	} 43,803
R.	13,393		
Col. 1.—Chiefly due to more demands for office furniture and equipments. Col. 4.—Chiefly due to payment of hire for articles of furniture owing to delay in supply of such articles by contractors and increase in the number of telephones during the budget session of the Legislature.			
B.-1 (5).—Lump provision for increased staff			
	8,000	..	—8,000
Col. 4.—See note under " B-1 (2) ".			
For rounding—			
O.	—350	} —300	} ..
S.	50		
B.-2.—Provincial Legislative Council—			
O.	50,500	} 1,80,160	} 1,75,116
S.	1,27,000		
R.	2,660		
Col. 1.—Supplementary grant to meet the salaries of the members of the Council not originally forecasted and to replenish underestimation of requirements for their allowances.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
Major Head " 25. General Administration "—<i>contd.</i>				
B.—Legislative Bodies—<i>concl'd.</i>				
B.-3.—Legislative Council Department—				
<i>Charged—</i>				
O.	Rs. 3,500	4,250	4,250	
R.	750			..
B.-4.—Elections for Legislatures—				
<i>Charged—</i>				
S.	16,000	17,000	16,020	
R.	1,000			—980
Col. 1.—Supplementary appropriation due to the unexpected protraction of the proceedings of an election tribunal.				
<i>Voted—</i>				
O.	45,000	1,10,486	1,00,668	
R.	65,486			—9,818
Col. 1.—Due to preparation and revision of the electoral rolls for the Indian Legislative Assembly under instruction of the Central Government issued after the budget estimates for 1937-38 had been prepared (Rs. 49,960) and previous year's liabilities in connection with the last general elections to the local Legislature (Rs. 15,526).				
C.—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—				
C.-1.—Civil Secretariat—				
C.-1 (1).—Pay of Officers—				
<i>Charged—</i>				
O.	5,12,498	5,34,345	5,35,473	
S.	42,200			+1,128
R.	—20,353			
Col. 1.—Increase by supplementary appropriation due to the appointment of some Special Officers not originally forecasted. Reduction in appropriation chiefly due to (i) combination of appointments, (ii) appointment of smaller number of charged officers as members of the Indian Legislative Assembly and (iii) anticipation that the pay of an officer would be adjustable under "Voted".				
<i>Voted—</i>				
O.	1,89,410	1,87,486	1,67,736	
R.	18,076			—19,750
Col. 4.—Chiefly due to the anticipation referred to in the note under "C.-1(1).— <i>Charged</i> " not having materialised.				

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess- Saving—	
1	2	3	4	5
	Rs.	Rs.		Rs.*

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

**C.—SECRETARIAT AND HEADQUARTERS ESTABLISH-
MENTS—***contd.*

C.-1.—Civil Secretariat—*contd.*

C.-1 (2).—Pay of Establishment—

	Rs.			
O.	9,56,176	}	9,38,252	9,39,557
R.	—17,924				}	+ 1,305

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

Charged—

O.	27,000	}	27,130	30,794	+ 3,664
S.	3,900				
R.	—3,770				

Cols. 1 and 4.—Supplementary appropriation to meet increased expenditure for the tours of the Special Officer appointed for the reorganisation of district offices. Reduction in appropriation was based on anticipations of smaller expenditure for cost of passages, which did not, however, materialise.

Voted—

O.	39,840	}	48,968	45,189	—3,779
R.	9,128				

Col. 1.—The Ministers and a Special Officer did more touring than anticipated and the increase in appropriation was chiefly for the travelling allowance of the staff accompanying them.

C.-1 (4).—Contract Contingencies—

O.	785	}	814	636	—178
R.	29				

C.-1 (5).—Other Contingencies—

O.	63,980	}	67,800	77,408	+ 9,608
R.	3,820				

Col. 4.—Cumulative petty items.

Major Head and Sub-Head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 25.—General Administration "—<i>contd.</i>			
C.—SECRETARIAT AND HEADQUARTERS ESTABLISH- MENTS—<i>contd.</i>			
C-1.—Civil Secretariat— <i>concl'd.</i>			
C-1 (7).—Rural Development Commissioner—			
<i>Charged—</i>			
	Rs.		
O.	1,000	} 2,800	} 2,807 +7
S.	2,800		
R.	-1,000		
Col. 1.—Supplementary appropriation to meet the pay of an officer for part of March 1937. The provision for the travelling allowance of the officer was surrendered owing to the post being held in abeyance from the 30th March 1937. See also paragraph 3 of the review.			
<i>Voted—</i>			
O.	19,300	} 21,860	} 21,674 -186
R.	2,560		
C-1 (8).—Establishment charges payable to other Governments, Departments, etc.—			
O.	3,000	} 3,967	} 3,967 ..
R.	967		
C-1 (9).— <i>Deduct—</i> Recoveries from other Governments, Departments, etc.—			
<i>Charged—</i>			
O.	-7,800	} -3,000	} -2,900 +100
R.	4,800		
Col. 1.— <i>Charged</i> and <i>Voted</i> .—Mainly due to the decision that the recoveries from the Central Government on account of some agency work should be made in arrears			
<i>Voted—</i>			
O.	-17,200	} -9,000	} -8,731 +269
R.	8,200		
<i>For rounding—</i>			
<i>Charged</i>		2	.. -2
<i>Voted—</i>			
O.	9	} 40	} .. -40
R.	31		

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head " 25.—General Administration "—<i>contd.</i>				
C.—SECRETARIAT AND HEADQUARTERS ESTABLISH- MENTS—<i>concl.</i>				
C.-2.—Public Service Commission—				
<i>Charged—</i>				
O.	Rs. 88,000	90,850	91,859	
R.	2,850			+1,009
C.-3.—Board of Revenue—				
<i>Charged—</i>				
O.	71,900	74,495	73,632	
S.	2,200			- 863
R. "	395			
<i>Voted—</i>				
O.	78,300	77,856	76,836	
R.	-444			-1,020
C.-4.—Local Fund Audit Establishments—				
O.	3,03,000	2,85,250	2,85,052	
R.	-17,750			- 198
D.—COMMISSIONERS—				
<i>Charged—</i>				
O.	1,59,200	1,69,907	1,72,292	
S.	12,500			+2,385
R.	-1,793			
<i>Voted—</i>				
O.	2,66,400	2,57,615	2,53,277	
R.	-8,785			-4,338

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
Major Head " 25.—General Administration "—<i>contd.</i>			
	Rs.	Rs.	Rs.
E.—DISTRICT ADMINISTRATION—			
E.-1.—General Establishments—			
E.-1 (1).—Pay of Officers—			
<i>Charged—</i>			
<i>O.</i>	Rs. 7,65,000	} 8,16,801	8,17,757
<i>S.</i>	55,000		
<i>R.</i>	-3,199		
} +966			
Col. 1.—Supplementary appropriation to replenish underestimation in the original forecast.			
<i>Voted—</i>			
<i>O.</i>	31,35,000	} 29,29,889	28,84,133
<i>R.</i>	-2,05,111		
} -45,756			
Col. 1.—Mainly due to retirements and absence of recruitment to the Bengal Civil (Executive) Service and the Bengal Junior Civil Service.			
E.-1 (2).—Pay of Establishment—			
<i>Charged</i>			
	22,600	22,340	-260
<i>Voted—</i>			
<i>O.</i>	19,18,900	} 19,11,808	19,21,334
<i>R.</i>	-7,092		
} +9,526			
E.-1 (3).—Allowances, honoraria, etc.—			
<i>Charged—</i>			
<i>O.</i>	1,31,108	} 1,20,892	1,18,591
<i>R.</i>	-10,216		
} -2,301			
<i>Voted—</i>			
<i>O.</i>	6,12,500	} 6,03,100	5,99,722
<i>R.</i>	-9,400		
} -3,378			
E.-1 (4).—Contract Contingencies—			
<i>Charged—</i>			
<i>O.</i>	4,000	} 4,470	4,464
<i>R.</i>	470		
} -6			
<i>Voted—</i>			
<i>O.</i>	3,83,800	} 4,08,639	4,08,570
<i>R.</i>	24,839		
} -69			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
Major Head " 25.—General Administration "—<i>contd.</i>			
	Rs.	Rs.	Rs.
E.—DISTRICT ADMINISTRATION—<i>contd.</i>			
E.-1.—General Establishments—<i>concl.</i>			
E.-1 (5).—Other Contingencies—			
<i>Charged—</i>	Rs.		
O.	1,300	} 4,698	} 4,337
S.	3,000		
R.	398		
			-361
Col. 1.—Supplementary appropriation due to post-budget decision to treat an item of expenditure as charged.			
<i>Voted—</i>			
O.	9,05,872	} 9,29,014	} 9,16,379
R.	23,142		
			-12,635
E.-1 (6).—Grants-in-aid, contributions, etc.—			
<i>Charged</i>		1,200	2,172
			+972
<i>Voted—</i>			
O.	42,000	} 41,224	} 41,019
R.	-776		
			-205
E.-1 (7).—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.			
	-26,400	-31,759	-5,359
Col. 4.—See paragraph 4 of the review.			
E.-1 (8). Losses . . . . .	..	999	+999
For rounding—			
<i>Charged</i>	-8	..	+8
<i>Voted</i>	-172	..	+172
E.-2.—Sub-divisional Establishments—			
E.-2 (1).—Pay of Establishment—			
<i>Charged—</i>			
O.	4,000	} 3,930	} 3,786
R.	-70		
			-144
<i>Voted—</i>			
O.	5,93,140	} 5,96,692	} 5,98,330
R.	3,552		
			+1,638

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 25.—General Administration "—<i>contd.</i>			
E.—DISTRICT ADMINISTRATION—<i>contd.</i>			
E.-2.—Sub-divisional Establishments—<i>concl'd.</i>			
E.-2 (2).—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	Rs. 500	570	566
R.	70			—4
<i>Voted—</i>			
O.	31,000	35,873	35,810
R.	4,873			—63
Col. 1.—Due to more frequent transfer of officers.			
E.-2 (3).—Losses—			
R.	302	302	301
For rounding		—140	..
			+140
E.-3.—Other Establishments—			
E.-3 (1).—Pay of Officers—			
<i>Charged—</i>			
O.	14,000	14,805	14,928
R.	805			+123
<i>Voted—</i>			
O.	1,84,000	1,54,200	1,54,290
R.	—29,800			+90
Col. 1.—Mainly due to slow progress in establishing Debt Conciliation Boards under the Bengal Agricultural Debtors' Act 1935. See paragraph 1 of the review.			
E.-3 (2).—Pay of Establishment—			
O.	6,52,000	4,12,150	3,77,989
R.	—2,39,850			—34,161
Col. 1.—Same as under " E.-3 (1).—Voted ".			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 25.—General Administration "—<i>contd.</i>			
E.—DISTRICT ADMINISTRATION—<i>concl'd.</i>			
E.-3.—Other Establishments—<i>concl'd.</i>			
E.-3 (3).—Allowances, honoraria, etc.—			
<i>Charged—</i>			
<i>O.</i>	Rs. 6,000	} 3,395	} 3,059
<i>R.</i>	-2,605			-336
Col. 1.—Same as under " E.-3 (1).—Voted ".			
<i>Voted—</i>			
<i>O.</i>	2,22,400	} 1,11,460	} 1,05,087
<i>R.</i>	-1,10,940			-6,373
Col. 1.—Same as under " E.-3 (1).—Voted ".			
E.-3 (4).—Contract Contingencies—			
<i>Charged</i>		400	393
			-7
<i>Voted—</i>			
<i>O.</i>	13,000	} 12,215	} 12,240
<i>R.</i>	-785			+25
E.-3 (5).—Other Contingencies—			
<i>O.</i>	6,35,900	} 2,26,867	} 1,89,198
<i>R.</i>	-4,09,033			-37,660
Col. 1.—Same as under " E.-3 (1).—Voted ". Col. 4.—Mainly due to retention of funds by local officers in excess of requirements.			
G.—MISCELLANEOUS—			
G.-1.—Discretionary Grants by Heads of Provinces, etc.—			
<i>Charged</i>		500	525
			+25
<i>Voted</i>		1,05,500	1,03,695
			-1,805
G.-2.—Miscellaneous—			
<i>Charged—</i>			
<i>S.</i>	2,000	2,000	1,680
			-320
Col. 1.—Supplementary grant to meet the cost of passages for I. C. S. probationers.			
<i>Voted—</i>			
<i>O.</i>	19,200	} 18,000	} 18,000
<i>R.</i>	-1,200		

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
Major Head " 25.—General Administration "—<i>contd.</i>			
H.—CHARGES IN ENGLAND—			
H.-1.—Secretary of State for India—			
H.-1 (2).—Other Items—			
<i>Charged</i>	59,800	44,732	—15,068
Col. 4.—Anticipated leave charges did not materialise. An anticipated saving of Rs. 11,133 was reported at the Revised Estimate stage.			
Voted	8,000	9,959	+1,959
H.-1 (3).—Loss or gain by exchange—			
<i>Charged</i> . . . . .	..	—232	—232
Voted . . . . .	..	—52	—52
H.-2.—High Commissioner for India—			
H.-2 (1).—Salaries and Expenses of the High Commissioner's Department—			
O.	80,680	88,720	94,053
R.	8,040		
} +5,333			
Cols. 1 and 4.—Mainly due to the higher percentage cost of the establishment which could not be foreseen when the budget was framed. Owing to the earlier closing of accounts, credit for the saving arising out of the closing of a student's hostel could not be brought to account during the year.			
H.-2 (2).—Other Items—			
<i>Charged—</i>			
O.	5,24,400	5,54,200	5,53,095
S.	20,000		
R.	9,800		
} —1,105			
Col. 1.—Some expenditure not forecasted and underestimation in the original forecast.			
Voted—			
O.	33,360	17,240	17,368
R.	—16,120		
} +128			
Col. 1.—Duo to changes in the leave programme.			
H.-2 (3).—Loss or gain by exchange—			
<i>Charged</i> . . . . .	..	—2,895	—2,895
Voted . . . . .	..	—577	—577
For rounding—			
<i>Charged—</i>			
O.	200	600	..
S.	400		
} —600			
Voted	—40	..	+40

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 25.—General Administration "—concl'd.			
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>	Rs.		
<i>R. Gross</i>	31,219	31,219	.. —31,219
<i>R. Deductions</i>	—4,800	—4,800	.. +4,800
<i>Voted—</i>			
<i>R. Gross</i>	12,25,730	12,25,730	.. —12,25,730
<i>R. Deductions</i>	—8,200	—8,200	.. +8,200
Totals—			
<i>Charged—</i>			
<i>Gross</i>	36,64,800	35,97,589	—67,211
<i>Deductions</i>	—7,800	—2,900	+4,900
<i>Net</i>	36,57,000	35,94,689	—62,311
<i>Voted—</i>			
<i>Gross</i>	1,27,50,000	1,14,27,593	—13,23,007
<i>Deductions</i>	—43,600	—40,490	+3,110
<i>Net</i>	1,27,07,000	1,13,87,103	—13,19,897

REVIEW.

Charged savings were 1·7 and 1 per cent. of the authenticated and the final appropriations respectively. Voted savings were 10·4 per cent. of the original grant and appeared mainly under sub-heads " B-1 (3) " and " E-3 (1) " to " E-3 (5) . " Voted savings in the final grant were ·9 per cent.

2. The excess of Rs. 74,790 under sub-head " B-1 (1) " was caused by the surrender of Rs. 86,824 in March 1938. The controlling authority explained that the surrender was based on the trend of the actuals for the first nine months of the year. The excess comprising chiefly the pay drawn by the members of the Legislative Assembly during the last quarter of the year, indicates the need for control with reference not only to the trend of actuals but also to anticipated liabilities.

3. It was decided to hold the post of the Rural Development Commissioner in abeyance with effect from the 30th March 1937 and accordingly no provision was made in the budget for 1937-38 under sub-head " C-1 (7) .—Charged " for the pay of any incumbent of the post in 1937-38. The provision in the budget for 1937-38 of Rs. 1,000 under that head for travelling allowance shows defective budgeting. There was also defective estimation under sub-head " E-1 (1) .—Charged " .

4. The likelihood of savings under sub-head " E-1 (7) " was pointed out by Audit to the controlling officer before the close of the financial year. The unadjusted saving under the head was due to the absence of any control.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "27.—Administration of Justice".			
A.—HIGH COURT—			
A.-1.—Pay of Officers—			
<i>Charged—</i>			
Rs.			
O. 10,71,600	} 10,22,500	10,21,232	-1,268
R. -49,100			
See review.			
<i>Voted—</i>			
S. 19,200	} 16,200	16,168	-32
R. -3,000			
A.-2.—Pay of Establishment—			
<i>Charged—</i>			
O. 6,64,424	} 6,08,630	6,09,704	+1,074
R. -55,794			
See review.			
<i>Voted—</i>			
S. 43,344	} 42,400	35,832	-6,568
R. -944			
A.-3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O. 20,900	} 38,614	30,251	-8,363
R. 17,714			
Col. 1.—Mainly to meet the arrear commission of the Official Receiver.			
<i>Voted—</i>			
S. 1,000	} 6,450	6,410	-40
R. 5,450			
Col. 1.—Unforeseen payment of bonus to an officer.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 27.—Administration of Justice "— <i>contd.</i>			
A.—HIGH COURT—<i>concl.</i>			
A.-4.—Contingencies—			
	Rs.		
Charged—			
O.	1,83,513	1,54,056	1,53,255
R.	-29,457			-801
Col. 1.—Chiefly due to the post-budget decision to treat the expenditure in connection with the office of the Official Assignee as voted. See also review.			
Voted—			
S.	41,000	26,250	24,848
R.	-14,750			-1,402
Col. 1.—Lower rent of an office building and wrong provision.			
A.-5.— <i>Deduct</i> —Establishment charges re- coverable from other Governments, Depart- ments, etc.—			
Charged—			
O.	-1,31,000	-1,08,000	-1,08,000
R.	23,000		
Col. 1.—The budget for 1937-38 followed the revised estimates for 1936-37 in the absence of definite data.			
For rounding—			
Charged—			
O.	-437	-100	..
R.	337			+100
Voted—			
S.	-44	..	..
R.	44		
B.—LAW OFFICERS—			
B.-1.—Pay of Officers—			
Charged—			
O.	61,000	58,500	58,484
R.	-2,500			-16
Voted—			
O.	1,44,000	1,30,500	1,30,378
R.	-13,500			-122

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "27.—Administration of Justice"—<i>contd.</i>			
B.—LAW OFFICERS—<i>contd.</i>			
B.-2.—Pay of Establishment—			
<i>Charged</i>	5,200	5,176	—24
<i>Voted—</i>			
O.	Rs 32,000		
R.	—427	31,551	—22
B.-3 —Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	15,400		
R.	—12,400	3,000	2,899
			—101
Col. 1.—Mainly in the provision for the Advocate General's fees based on the previous year's actuals.			
<i>Voted—</i>			
O.	1,65,301		
R.	18,528	1,83,829	1,68,320
			—15,509
B.-4.—Contingencies—			
<i>Charged—</i>			
O.	300		
R.	—128	172	164
			—8
<i>Voted—</i>			
O.	1,85,755		
R.	—26,151	1,59,604	1,64,462
			44,858
B.-5.—<i>Deduct</i>—Establishment charges re- coverable from other Governments, Depart- ments, etc.—			
<i>Charged—</i>			
O.	—1,000		
R.	—1,300	—2,300	—2,300
			..

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "27.—Administration of Justice"			
<i>—contd.</i>			
B.—LAW OFFICERS—<i>concl.</i>			
B.-5.—<i>Deduct</i>—Establishment charges re- coverable from other Governments, Depart- ments, etc.—<i>concl.</i>			
Rs.			
Voted—			
O. 19,000	} —17,900	} —17,900	} ..
R. 1,100			
For rounding—			
<i>Charged</i> —			
O. 100	} ..	} ..	} ..
R. —100			
Voted—			
O. —56	} ..	} ..	} ..
R. 56			
C.—ADMINISTRATOR GENERAL AND OFFICIAL TRUSTEE—			
O. 1,49,000	} 1,45,800	} 1,45,502	} —208
R. —3,200			
D.—CORONER'S COURT—			
O. 6,000	} 6,492	} 5,735	} —757
R. 492			
E.—PRESIDENCY MAGISTRATES' COURTS—			
E.-1.—Charges—			
<i>Charged</i> —			
O. 20,000	} 19,710	} 19,534	} —176
R. —290			
Voted—			
O. 2,01,000	} 2,08,095	} 2,06,330	} —1,765
R. 7,095			
E.-2.—<i>Deduct</i>—Establishment charges re- coverable from other Governments, Depart- ments, etc.—			
O. —44,000	} —48,343	} —48,342	} +1
R. —4,343			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "27.—Administration of Justice"			
<i>—contd.</i>			
F.—CIVIL AND SESSIONS COURTS—			
F.-1.—Pay of Officers—			
<i>Charged—</i>			
	Rs.		
O.	5,50,800	} 5,06,935	5,36,625
R.	—43,865		
			+29,690
Col. 4.—Chiefly due to the posting of more I.C.S. officers as District and Sessions Judges during the last quarter of the year.			
<i>Voted—</i>			
O.	21,92,500	} 21,75,008	21,73,554
R.	—17,492		
			—1,454
F.-2.—Pay of Establishment—			
O.	33,23,250	} 32,53,902	32,42,684
R.	—60,348		
			—11,218
Col. 1.—Mainly due to delay in giving full effect to the scheme of reorganisation of the process-serving establishment.			
F.-3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	30,200	} 30,665	29,030
R.	465		
			—1,636
<i>Voted—</i>			
O.	3,81,080	} 3,72,610	[3,74,353
R.	—8,570		
			+1,843
F.-4.—Contract Contingencies—			
O.	2,23,000	} 2,28,488	[2,28,757
R.	5,488		
			+269
F.-5.—Other Contingencies—			
O.	3,75,600	} 3,65,560	3,61,842
R.	—10,040		
			—3,718
For rounding		570	—570

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 27.—Administration of Justice "— <i>contd.</i>			
G.—COURTS OF SMALL CAUSES—	Rs.		
O.	2,80,000	2,67,172	2,65,497
R.	-12,828			-1,675
H.—CRIMINAL COURTS—			
O.	12,000	11,188	11,220
R.	-812			+32
I.—PLEADERSHIP AND MUKHTEARSHIP EXAMI- NATION CHARGES—			
O.	8,000	7,024	7,352
R.	-976			+328
J.—CHARGES IN ENGLAND—			
J.-1.—Secretary of State—			
O.	3,360	4,760	1,949
R.	1,400			-2,811
Cols. 1 and 4.—Expenditure on criminal appeal cases cannot be accurately forecast.			
J.-2.—High Commissioner—			
<i>Charged</i>	2,70,680	2,67,570	-3,110
Voted—			
O.	8,000	9,320	9,315
R.	1,320			-5
Col. 1.—Payments to two officers on leave were not fully provided for.			
For rounding—			
<i>Charged</i>	320	..	-320
Voted—			
O.	-360	..	..
R.	360		
K.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged</i> . . . . .	..	-1,404	-1,404
<i>Voted</i> . . . . .	..	-58	-58
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R. Gross	1,75,118	1,75,118	..
R. Deductions	-21,700	-21,700	..
Voted—			
R. Gross	1,41,805	1,41,805	..
R. Deductions	3,243	3,243	..

Major Head and Sub-head.	Final Grant or Appro- piation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 27.—Administration of Justice "			
<i>—concl'd.</i>			
Totals—			
<i>Charged—</i>			
<i>Gross</i>	23,91,000	27,32,520	—1,61,480
<i>Deductions</i>	—1,32,000	—1,10,300	+21,700
<i>Net</i>	27,62,000	26,22,220	—1,39,780
<i>Voted—</i>			
<i>Gross</i>	77,94,500	76,12,091	—1,82,409
<i>Deductions</i>	—63,000	—66,242	—3,242
<i>Net</i>	77,31,500	75,45,849	—1,85,651

REVIEW.

Savings in the original charged appropriation were 5 per cent. They were chiefly due to the non-utilisation of the provision of Rs. 1,04,000 on account of the Official Assignee as the expenditure was held to be voted after the budget stage (*vide* sub-heads " A-1 ", " A-2 " and " A-4 ").

Voted savings were 2·4 per cent. of the original grant. A supplementary grant of Rs. 1,04,500 was taken to meet the expenditure in connection with the office of the Official Assignee (*vide* sub-heads A-1 to A-4); but the final savings in the grant amounted to Rs. 1,85,651.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "28.—Jails and Convict Settlements".			
A.—JAILS—			
A.-1.—Pay of Officers—			
<i>Charged—</i>			
<i>O.</i>	Rs. 1,09,200	} 1,09,293	1,09,582
<i>R.</i>	93			} +289
<i>Voted—</i>			
<i>O.</i>	76,000	} 74,772	76,970
<i>R.</i>	-1,228			} +2,198
A.-2.—Pay of Establishment—			
<i>Charged—</i>			
<i>O.</i>	2,200	} 2,180	2,187
<i>R.</i>	-20			} +7
<i>Voted—</i>			
<i>O.</i>	11,94,980	} 11,95,475	11,95,172
<i>R.</i>	495			} -303
A.-3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
<i>O.</i>	7,450	} 5,195	4,300
<i>R.</i>	-2,255			} -895
Col. 1.—Mainly non-drawal of house-rent allowance by an officer who was provided with Government quarters.			
<i>Voted—</i>			
<i>O.</i>	90,970	} 87,586	87,402
<i>R.</i>	-3,384			} -184
A.-4.—Contingencies—			
<i>Charged—</i>			
<i>O.</i>	1,487	} 1,041	1,052
<i>R.</i>	-446			} -11
<i>Voted—</i>			
<i>O.</i>	18,67,781	} 15,57,547	15,48,202
<i>R.</i>	-3,10,234			} -9,345
Col. 1.—Mainly fall in prison population, failure of contractors to complete supplies and less movement of prisoners. See also the review.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "28.—Jails and Convict Settlements"			
<i>—contd.</i>			
A.—JAILS—<i>contd.</i>			
A.-5.—Charges for the distribution of quinine by the Presidency Jail—			
O.	Rs. 25,000	27,800	27,892
R.	2,800			+92
A.-6.— <i>Deduct</i> —Establishment charges re- coverable from other Governments, Depart- ments, etc.—			
O.	—2,800	—1,153	—1,057
R.	1,647			+96
Col. 1.—Chiefly due to decline in the number of transportation prisoners sent by other provinces and the revised procedure of effecting recoveries from other Governments on the basis of the calendar instead of the financial year, which resulted in the recovery of the charges incurred during the first nine months of 1937-38.			
A.-7.—Charges for Police Custody and the Calcutta Police Look-up—			
<i>Charged—</i>			
O.	800	483	450
R.	—317			—33
<i>Voted—</i>			
O.	86,600	69,500	66,550
R.	—17,100			—2,950
Col. 1.—Chiefly fall in the number of undertrial prisoners.			
For rounding—			
<i>Charged—</i>			
O.	863	100	..
R.	—763			—100
<i>Voted—</i>			
O.	469	300	..
R.	—169			—300

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "28.—Jails and Convict Settlements"			
<i>—contd.</i>			
B.—CHARGES ON ACCOUNT OF PERSONS CONFINED OR DETAINED IN JAILS OUTSIDE THE PROVINCE—			
B.-1.—Charges—			
<i>Charged—</i>	Rs.		
O.	17,500	} 16,890	} 16,233
R.	—610			} —657
Voted—			
O.	6,02,800	} 5,20,510	} 4,90,329
R.	—82,290			} —30,181
<p>Col. 1.—Due to the closure of the Deoli Jail and repatriation of State prisoners and detenues from jails outside Bengal. See also the review.</p>			
B.-2.—Deduct—Establishment charges re- coverable from other Governments, Depart- ments, etc.—			
O.	—7,300	} —3,890	} —5,908
R.	3,410			} —2,018
<p>Col. 1.—Smaller recoveries due to transfer of terrorist prisoners of other provinces in September, 1937. Col. 4.—Due to larger recoveries from other Governments owing to some adjustments decided on late in the year.</p>			
C.—JAIL MANUFACTURES—			
C.-1.—Pay of Officers—			
O.	5,200	} 5,249	} 5,312
R.	49			} +63
C.-2.—Pay of Establishment—			
O.	34,880	} 33,600	} 33,096
R.	—1,280			} —504
C.-3.—Allowances, honoraria, etc.—			
O.	1,600	} 1,685	} 1,684
R.	85			} —1

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 28.—Jails and Convict Settlements "			
<i>—contd.</i>			
O.—JAIL MANUFACTURES—<i>concl'd.</i>			
C.-4.—Contingencies—			
<i>Charged—</i>	Rs.		
O.	400	450	465
R.	50			+15
<i>Voted—</i>			
O.	7,01,900	7,36,987	7,37,429
R.	35,087			+442
C.-5.— <i>Deduct—</i> Establishment charges re- coverable from other Governments, Depart- ments, etc.—			
<i>Charged—</i>			
O.	-100	-58	-54
R.	42			+4
<i>Voted—</i>			
O.	-3,86,500	-3,40,500	-3,38,550
R.	46,000			+1,950
<i>For rounding—</i>			
O.	-380	..	..
R.	380	..	..
D.—CHARGES IN ENGLAND—			
D.-1.—High Commissioner—			
<i>Charged—</i>			
O.	10,500	14,720	14,376
R.	4,220			-344
Col. 1.—Salary of an officer on leave from another Government and payments on account of another officer not originally forecasted.			
<i>Voted—</i>			
O.	8,000	4,840	4,806
R.	-3,160			-34
Col. 1.—Grant was not fully required for the one officer who proceeded on leave.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "28.—Jails and Convict Settlements" <i>—concl'd.</i>			
E.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged</i> . . . . .	..	—74	—74
<i>Voted</i> . . . . .	..	—25	—25
For rounding—			
<i>Charged</i>	—300	..	+300
<i>Voted</i>	—200	..	+200
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>	Rs.		
<i>R. Gross</i>	48	48	.. —48
<i>R. Deductions</i>	—42	—42	.. +42
Voted—			
<i>R. Gross</i>	3,79,949	3,79,949	.. —3,79,949
<i>R. Deductions</i>	—51,057	—51,057	.. +51,057
Totals—			
<i>Charged—</i>			
<i>Gross</i>	1,50,100	1,48,571	—1,529
<i>Deductions</i>	—100	—54	+46
<i>Net</i>	1,50,000	1,48,517	—1,483
<i>Voted—</i>			
<i>Gross</i>	46,95,600	42,74,819	—4,20,781
<i>Deductions</i>	—3,96,600	—3,45,515	+51,085
<i>Net</i>	42,99,000	39,29,304	—3,69,696

REVIEW.

Final savings, charged and voted, were 1 per cent. of the grant.

Voted savings were 8.6 per cent. of the original grant and occurred mainly under the sub-heads "A-4" and "B-1". Decline in the prison population, closure of the Deoli Jail and repatriation of State prisoners and detenus from jails outside the Province chiefly contributed to these savings.

Store Accounts of the Manufactory Department of the Presidency and the Central Jails for 1937.

1	Tools and plant. 2	Raw materials. 3	Finished articles. 4
	Rs.	Rs.	Rs.
1. Opening Balance	1,27,617	1,12,153	71,588*
2. Receipts—			
(a) By purchase from the market	5,027	3,85,658	3,944
(b) From the same Jail	761	15,651	7,55,478
(c) From other Jails within the Province	1,403	11,943	9,888
(d) From other Departments of Government . . . . .	..	2,933	..
(e) From different Departments of Government in Provinces other than Bengal (excluding the Indian Stores Department). . . . .	..	..	..
(f) From the Indian Stores Department . . . . .	..	73,956	..
(g) From overseas (on indent through the Director General, Stores, London). . . . .	..	..	..
Total	1,34,808	6,02,294	8,40,898
3. Issues—			
(a) To the same Jail	3,369	4,50,166	1,92,329
(b) To other Jails within the Province	213	..	2,03,503
(c) To other Departments of Government . . . . .	..	..	1,70,676
(d) To different Departments of Government in Provinces other than Bengal (excluding the Indian Stores Department). . . . .	..	..	345
(e) To the Indian Stores Department . . . . .	..	..	..
(f) Sales to the Public . . . . .	..	8	2,10,795
(g) Written off on account of—			
(1) Loss	398	140	* 1,345
(2) Depreciation	7,131	..	5,146
4. Closing Balance	1,23,697	1,51,980	56,759
Total	1,34,808	6,02,294	8,40,898

* Includes the figures of the Dum Dum Jail which was classified as a Central Jail with effect from July, 1937.

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

Certified also that the closing balance shown in the above account was not in excess of requirements except spring mattresses, M. S. sheet, angle iron, flat iron and round iron in the Presidency Jail valued at Rs. 3,090, Rs. 4,002, Rs. 1,765, Rs. 3,215 and Rs. 1,562 respectively.

Out of the stock of spring mattresses manufactured by the Presidency Jail some were disposed of during the year and the others are ready for sale. The excess stock of M. S. sheet and other items of hardware mentioned above was necessitated to an extent by the fluctuations of prices in an unsteady hardware market consequent on the war scare and would have been substantially used up during the year but for the non-receipt of the expected orders from other departments of Government for the supply of cots, kit boxes, iron grated doors and windows, etc. Attempts are being made to dispose of the excess stock as early as possible.

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

CALCUTTA,
The 31st August, 1938.

}

M. A. SINGH, Lt.-Col., I.M.S.,
Inspector-General of Prisons,
Bengal.

AUDIT CERTIFICATE.

The store accounts of the Dacca and Alipur Central Jails for 1936 and 1937 were test-audited with reference to the local records under my supervision and subject to the audit comments, I certify that the accounts are correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA,
The 8th September, 1938.

}

V. B. ARTE,
Examiner,
Outside Audit, Bengal.

AUDIT COMMENTS.

The sum of Rs. 5,146 shown under "Finished articles" against the head "Depreciation" includes Rs. 5,002 representing losses on revaluation of the finished articles of the Dacca Central Jail.

Store Accounts of the Jail Depot, Calcutta, for 1937.

Description of Stores.	Opening balance.		Receipt during the year.		Sales during the year.		Written-off on account of loss, shortage, etc.		Profit on Sales.		Closing balance	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.*	Quantity.	Value.*
1	2	3	4	5	6	7	8	9	10	11	12	
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1. Dusters, Towels, Swabs and Ganchas	18,242	2,236	27,826	4,676	30,885	7,463	..	..	2,394	15,183	1,843	
2. Cotton and Woollen Cloth	16,547 Yds.	3,190	25,058 Yds.	4,637	23,498 Yds.	5,687	..	..	1,220	18,107 Yds.	3,360	
3. Durries, Pordahs, Counter- panes, Ashnees and Bath- mats	3,563	4,251	3,962	8,271	5,540	16,441	..	..	5,913	1,985	1,994	
4. Blankets	3,437	6,060	5,853	11,372	5,719	14,364	..	..	2,710	3,571	5,778	
5. Teakwood Furniture	69	118	283	911	274	1,187	..	..	302	78	144	
6. Cane Articles	1,129	987	10,941	5,798	10,762	10,244	..	..	4,254	1,308	795	
7. Coir Mats (Brush, Sinneret, Billiard and Mating)	381	408	936	1,887	1,084	3,799	..	..	1,926	233	422	
8. Coir and Jute String Newar and Soap	3 Mds.	59	338 Mds.	1,871	339 Mds.	3,651	..	..	1,763	2 Mds.	32	
9. Mustard Oil	19 Mds.	271	582 Mds.	10,011	586 Mds.	12,115	..	..	2,122	15 Mds.	289	
10. Other Manufactures	2,564	419	1,351	603	1,364	1,279	..	..	524	2,551	267	
Total	..	17,999	..	50,037	..	76,230	..	..	23,118	..	14,924	

* Valued at market price or cost whichever is lower.

Certificate and remarks of the Head of the Office.

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

CALCUTTA,

K. SEN GUPTA,

*Manager,**Jail Depot.**The 30th June, 1938.*

AUDIT CERTIFICATE.

The store accounts of the Jail Depot, Calcutta, for the year 1937, were test-audited with reference to the local records under my supervision and I certify that the accounts are correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA, }
The 2nd September, 1938. }

V. B. ARTE,
Examiner,
Outside Audit, Bengal.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—,
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "29.—Police".			
A.—PRESIDENCY POLICE—			
A.-1.—Pay of Officers—			
Rs.			
<i>Charged—</i>			
O.	1,12,000	1,05,330	1,09,182
R.	—6,670		
			+3,852
Col. 4.—Mainly due to the adjustment, after the close of the year, of the pay of an officer who was promoted to the Indian Police Service with retrospective effect. The final savings under "A.-1.—Voted" were also chiefly due to the above cause.			
<i>Voted—</i>			
O.	91,100	99,350	94,944
R.	8,250		
			—4,406
Col. 4.—See note under "A.-1.—Charged."			
A.-2.—Pay of Establishment—			
O.	32,40,762	32,71,562	32,63,027
R.	30,800		
			—8,535
A.-3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	18,500	19,870	20,724
R.	1,370		
			+854
<i>Voted—</i>			
O.	1,54,298	1,49,198	1,45,258
R.	—5,100		
			—3,940
A.-4.—Contract Contingencies—			
O.	1,18,044	1,40,644	1,40,642
R.	22,600		
			—2
Col. 1.—Mainly heavy repairs to steam launches and boats, advertisement charges in connection with the "blackout" operations at Calcutta and payment of electricity duty.			
A.-5.—Other Contingencies—			
O.	7,16,014	6,95,614	6,89,497
R.	—20,400		
			—6,117

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "29.—Police"—contd.			
A.—PRESIDENCY POLICE—concl'd.			
A.6.—Establishment charges payable to other Governments, Departments, etc.—			
<i>Charged—</i>			
O.	Rs. 200	..	..
R.	—200		
<i>Voted—</i>			
O.	500	250	140
R.	—250			—110
A.7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.			
	—95,900	—96,635	—735
For rounding—			
<i>Charged</i>	300	..	—300
<i>Voted</i>	182	..	—182
B.—SUPERINTENDENCE—			
<i>Charged—</i>			
O.	2,14,000	2,16,540	2,16,420
R.	2,540			—120
<i>Voted—</i>			
O.	1,82,000	1,82,700	1,82,766
R.	700			+ 66
C.—DISTRICT EXECUTIVE FORCE—			
C.1.—Pay of Officers—			
<i>Charged—</i>			
O.	5,40,000	5,33,000	5,32,769
R.	—7,000			—231
<i>Voted—</i>			
O.	1,74,000	1,64,000	1,63,790
R.	—10,000			—216

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 29.—Police "—<i>contd.</i>			
DISTRICT EXECUTIVE FORCE—<i>contd.</i>			
C.-2.—Pay of Establishment—			
O.	1,00,24,400	} 99,40,400	99,34,352
R.	—84,000			—8,048
Col. 1.—Mainly due to retronchment. See also paragraph 1 of the review.			
C.-3.—Allowances, honoraria, etc.—			
<i>Charged</i>	1,26,000	1,25,544	—456
<i>Voted—</i>			
O.	16,68,700	} 15,66,730	15,57,613
R.	—1,01,970			—9,117
Col. 1.—Mainly due to discontinuance of the use of railway warrants by Sub-Inspectors, less touring by officers on account of the improvement in the political situation and reduction of staff. See also paragraph 1 of the review.			
C.-4.—Contract Contingencies—			
O.	6,23,500	} 6,54,210	6,53,406
R.	30,710			—804
Col. 1.—Mainly increased expenditure on postage stamps owing to the revision of the postal rules and unforecasted visit of His Excellency the Viceroy to Assam.			
C.-5.—Other Contingencies—			
<i>Charged—</i>			
O.	700	} ..	..
R.	—700		
<i>Voted—</i>			
O.	14,01,800	} 14,01,360	13,88,879
R.	—440			—12,481
C.-6.—Establishment charges payable to other Governments, Departments, etc.—			
<i>Charged—</i>			
O.	53,300	} 40,300	42,354
R.	—13,000			+2,054
<i>Voted</i>	501	152	—349

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "29. —Police"—contd.			
C.—DISTRICT EXECUTIVE FORCE—concl'd.			
C.-7.— <i>Deduct</i> —Establishment charges recover- able from other Governments, Departments, etc.	—8,600	—2,619	+5,981
Col. 4.—Due to the abolition of the post of the East Indian Railway cash guard.			
For rounding	—301	..	+301
D.—POLICE TRAINING SCHOOL—			
D.-1.—Charges—			
<i>Charged</i>	17,000	17,195	+195
Voted—			
Rs.			
O. 1,74,200	} 1,71,300	1,69,820	—1,480
R. —2,900			
D.-2.— <i>Deduct</i> —Establishment charges recover- able from other Governments, Departments, etc.			
	—12,200	..	+12,200
Col. 4.—Due to charges for training the Assam cadets in the Police Training College being not adjusted in 1937-38 owing to the early closing of accounts.			
E.—SPECIAL POLICE—			
E.-1.—Pay of Officers—			
<i>Charged</i> —			
O. 64,400	} 51,200	50,573	—327
R. —13,200			
Col. 1.—Mainly change of incumbents and a vacant post.			
E.-2.—Pay of Establishment—			
<i>Charged</i> —			
O. 1,00,800	} 97,437	97,692	+255
R. —3,363			
Voted—			
O. 2,17,900	} 2,20,900	2,20,878	—22
R. 3,000			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "29. -Police"—<i>contd.</i>			
E.—SPECIAL POLICE—<i>concl.</i>			
E.-3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
	Rs.		
O.	25,300	23,158	21,200
R.	-2,142			-1,958
<i>Voted—</i>			
O.	43,200	39,570	39,319
R.	-3,630			-251
E.-4.—Contract Contingencies—			
<i>Charged</i>			
		8,200	8,200
<i>Voted—</i>			
O.	18,500	19,000	18,963
R.	500			-37
E.-5.—Other Contingencies—			
<i>Charged—</i>			
O.	6,300	7,150	6,353
R.	350			-797
<i>Voted—</i>			
O.	67,940	71,570	71,169
R.	3,630			-401
E.-6.—Grants-in-aid, contributions, etc.—			
<i>Charged</i>			
		2,400	2,383
E.-7.—Establishment charges payable to other Governments, Departments, etc.			
		600	586
For rounding—			
<i>Charged—</i>			
O.	100	-200	..
R.	-300			+200
<i>Voted</i>			
		-140	..
			+140

Major Head and Sub-head.	Final Grant or Approp- riation	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "29. -Police"—contd.			
F.—RAILWAY POLICE—			
F.-1.—Pay of Officers—			
<i>Charged—</i>			
	Rs.		
O.	52,400	} 50,760	50,744
R.	-1,640			-16
F.-2.—Pay of Establishment—			
O.	4,93,600	} 4,65,880	4,65,233
R.	-27,720			-647
F.-3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	3,800	} 5,400	5,276
R.	1,600			-124
Col. 1.—Unforecasted cost of passage.			
Voted	45,500	44,223	-1,277
F.-4.—Contract Contingencies—			
O.	10,500	} 11,450	11,442
R.	950			-8
F.-5.—Other Contingencies—			
O.	1,34,440	} 1,33,890	1,21,369
R.	-750			-12,321
F.-6.—Establishment charges payable to other Governments, Departments, etc.—			
R.	28,000	28,000	27,749
			-251
F.-7.—Deduct—Establishment charges recoverable from other Governments, Departments—			
O.	-3,02,000	} -3,96,000	-4,17,217
R.	-4,000			-21,217
See paragraph 2 of the review.			
For rounding—			
<i>Charged</i>	-200	..	+200
Voted	-40	..	+40

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "29.—Police"—contd.			
G.—CRIMINAL INVESTIGATION DEPARTMENT—			
G.-1.—Pay of Officers—			
<i>Charged</i>	1,06,100	1,06,085	—15
Voted—	Rs.		
O.	75,100	68,100	68,072
R.	—7,000			—28
G. 2.—Pay of Establishment—			
O.	8,74,800	8,46,000	8,45,982
R.	—28,800			—18
Col. 1.—Chiefly due to reduction of staff.			
G. 3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	20,000	21,400	21,388
R.	1,400			—12
Voted—			
O.	2,57,000	2,47,000	2,44,618
R.	—10,000			—2,382
G. 4.—Contract Contingencies—			
O.	3,500	2,800	2,809
R.	—700			+9
G. 5.—Other Contingencies—			
O.	4,37,900	4,32,900	4,29,043
R.	—5,000			—3,857
For rounding—			
<i>Charged</i>	—100	..	+100
Voted	—300	..	+300

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "29.—Police"—contd.			
H.—TRANSFER TO THE GENERAL POLICE FUND . . . . .	..	446	+446
I.—Works—			
Charged	3,000	2,870	—130
Voted	1,47,000	1,43,980	—3,020
J.—CHARGES IN ENGLAND—			
J.-1.—Secretary of State—			
Charged	1,200	1,200	..
J.-2.—High Commissioner—			
Charged—	Rs.		
O.	3,85,200	3,42,080	3,38,343
R.	—43,120			—3,737
Cols. 1 and 4.—Original appropriation was based on forecast advised by Government.			
Voted—			
O.	20,000	20,720	20,057
R.	720			+237
For rounding—			
Charged	—400	..	+400
K.—LOSS OR GAIN BY EXCHANGE—			
Charged . . . . .	..	—1,776	—1,776
Voted . . . . .	..	—109	—109
*Surrenders or withdrawals within grant or appropriation—			
Charged—			
R. Gross	84,075	84,075	..
Voted—			
R. Gross	1,78,800	1,78,800	..
R. Deductions	4,000	4,000	..
			—1,78,800
			—4,000

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "29.—Police"—concl'd.	Rs.	Rs.	Rs.
Totals—			
<i>Charged</i>	18,61,000	17,75,019	—85,981
Voted—			
Gross	2,14,16,700	2,11,61,015	—2,55,685
Deductions	—5,08,700	—5,16,471	—7,771
Net	2,09,08,000	2,06,44,544	—2,63,456

REVIEW.

Savings in the original and the final charged appropriations were 4·6 and ·1 per cent. respectively.

Voted savings were 1·2 per cent. of the original grant and were mainly due to measures of economy and improvement in the political situation (*vide* sub-heads "C-2" and "C-3"). Final voted savings were inappreciable.

2. The unadjusted savings under sub-head "F-7" were mainly due to omission to take into account post-budget anticipations of larger recoveries from the Railway Department.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "30.—Ports and Pilotage".			
A.—CHARGES FOR POOLED LAUNCHES—			
A.-1.—Charges—			
Charged—			
	Rs.		
O.	12,000	} 11,290	10,896
R.	-710		
			-394
Voted—			
O.	4,28,000	} 4,47,794	4,50,106
R.	19,794		
			+2,312
See review.			
A.-2.— <i>Deduct</i> —Establishment charges recover- able from other Governments, Departments, etc.—			
O.	-68,000	} -85,500	-79,949
R.	-17,500		
			+5,551
Col. 1.—Due to more repair works done at the Government Dockyard, Narayanganj. Col. 4.—Chiefly owing to an amount due from the Eastern Bengal Railway in 1937-38 being adjusted in 1938-39. See also review.			
B.—PURCHASE OF MARINE STORES—			
Charged—			
O.	42,000	} 44,892	44,507
R.	2,892		
			-385
Col. 1.—Mainly for unforecasted special repairs to His Excellency the Governor's launch.			
C.—PORTS ESTABLISHMENTS—			
Charged—			
O.	96,000	} 89,626	89,219
R.	-6,374		
			-407
Voted—			
O.	12,400	} 12,870	12,075
R.	470		
			-795
D.—SUBSIDIES TO STEAM BOAT COMPANIES	3,200	3,200	..

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "30.—Ports and Pilotage"—<i>contd.</i>			
E.—STATE YACHT ESTABLISHMENT—			
<i>Charged—</i>	Rs.		
<i>O.</i>	18,500	} 20,640	19,182
<i>R.</i>	2,140			—1,458
F.—MISCELLANEOUS—			
<i>Charged—</i>			
<i>O.</i>	2,000	} 3,072	2,708
<i>R.</i>	1,072			—364
Col. 1.—Cumulative petty items.			
Voted	700	606	—94
G.—CHARGES IN ENGLAND—			
G.-1.—Secretary of State—			
<i>Charged—</i>			
<i>O.</i>	900	} 1,880	1,877
<i>R.</i>	980			—3
Col. 1.—Budget figure fixed by the Finance Department.			
G.-2.—High Commissioner—			
Voted—			
<i>O.</i>	9,000	} 6,236	6,233
<i>R.</i>	—2,764			—3
Col. 1.—An officer returned to India early.			
H.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged</i> . . . . .	..	—10	—10
Voted . . . . .	..	—32	—32
For rounding—			
<i>Charged</i>	—400	..	+400
Voted	—300	..	+300
Surrenders or withdrawals within grant or appropriation—			
R. Gross	—17,500	—17,500	..
R. Deductions	17,500	17,500	..
			+17,500
			—17,500

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "30.—Ports and Pilotage"—<i>contd.</i>			
Totals—			
<i>Charged</i>	1,71,000	1,68,379	—2,621
Voted—			
Gross	4,53,000	4,72,188	+19,188
Deductions	—68,000	—70,949	—11,949
Net	3,85,000	3,92,239	+7,239

REVIEW.

There were savings of 1·5 per cent in the charged appropriation and an excess of 1·9 per cent. over the voted grant. Sub-heads "A-1—Voted" and "A-2—Voted" led to the excess.

Store Accounts of the Government Dockyard, Narayanganj, for the year ending 31st March, 1938.

	Rs.	Rs.
Opening Balance on 1st April 1937		51,075
<i>Receipts during the year—</i>		
(a) Local purchase	95,230	
(b) From overseas	86	
(c) From other sources	1,283	
(d) On account of elimination of pies, etc., in the calculation of Issue Rates, Amounts, etc.	1,056	
		97,655
<i>Deduct—</i>		
1. Stores utilised on production, etc.	98,197	
2. Stores sold	1,625	
3. Stores otherwise disposed of	129	
		99,951

*Store Accounts of the Government Dockyard, Narayanganj, for the year ending
31st March, 1938—concl'd.*

	Rs.	Rs.
Closing Balance on 31st March 1938 as analysed below, to exhibit the main categories of stores		48,779*
*1. Engines and spare parts	6,821	
2. Tools	4,427	
3. Hardware	11,072	
4. Metal	788	
5. M. S. angles, plates, rods, etc.	5,009	
6. Bolts, nuts, rivets, etc	2,580	
7. Timber	1,069	
8. Coal	473	
9. Asbestos goods	1,109	
10. Belting	2,229	
11. Paints, oils, etc.	2,371	
12. Electrical goods	2,171	
13. Crockery and cutlery, etc.	334	
14. Miscellaneous	8,326	
	48,779	

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

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

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

All the stores of the Government Dockyard, Narayanganj, were verified by me. The closing balance of the stores appeared to be far below the level of our normal requirements.

In the year under review, we started with an opening balance of stores worth Rs. 51,075 against Rs. 69,295 for the year 1936-37, and as a consequence, great difficulty was experienced in carrying out the work of the dockyard smoothly. The opening balance of stores for the current financial year has gone down further below. As the dockyard is situated far away from Calcutta from where stores are not obtainable at short notice, there should be a sufficient quantity of important stores on hand to execute repair work, etc. Moreover, a good deal of private work is executed every year for which no estimate can be made beforehand. This is another ground for keeping a stock of important stores in hand.

NARAYANGANJ, }
The 16th August, 1938.

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

Audit Certificate.

*The store accounts of the Government Dockyard, Narayanganj, for the years 1936-37 and 1937-38 have been locally examined with reference to the records, books, etc., maintained in the dockyard, under my supervision and found to be correct according to the best of my information and on consideration of the explanations given to me.

CA LCUTTA, }
The 23rd August, 1938. }

V. B. ARTE,
Examiner,
Outside Audit, Bengal.

Grant No. 16.—Scientific Departments.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "36.—Scientific Departments".			
A.—GRANTS-IN-AID AND DONATIONS TO SCIENTIFIC SOCIETIES AND INSTITUTES	39,200	39,200	..
B.—MINES DEPARTMENT—			
	Rs.		
R.	70	70	..
For rounding—			
O.	800	730	..
R.	-70			-730
Total	40,000	39,270	-730

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 37.—Education ".			
A.—GRANTS TO UNIVERSITIES—			
<i>Charged</i>	5,50,000	5,50,000	..
Voted—			
	Rs.		
O.	5,48,500	5,55,500	5,55,422
R.	7,000			—78
B.—GOVERNMENT ARTS COLLEGES—			
B.-1.—Pay of Officers—			
<i>Charged—</i>			
O.	1,20,000	1,29,300	1,29,108
R.	9,300			—192
Voted—			
O.	11,86,488	11,92,488	11,92,528
R.	6,000			+40
B.-2.—Pay of Establishment—			
O.	99,260	1,00,114	99,973
R.	854			—141
B.-3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	8,200	5,375	5,277
R.	—2,825			—98
Col. 1.—Mainly stoppage of Calcutta house allowance in two cases.			
Voted	7,000	6,810	—190
B.-4.—Contract Contingencies	22,773	22,728	—45
B.-5.—Other Contingencies—			
O.	1,60,345	1,62,285	1,62,966
R.	1,940			+681
For rounding	—66	..	+66

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—<i>contd.</i>			
C.—GRANTS TO NON-GOVERNMENT ARTS COLLEGES—			
	Rs.		
O.	2,88,900	2,67,057	2,86,293
R.	—1,843			—764
D.—GOVERNMENT PROFESSIONAL COLLEGES—			
D.-1.—Charges—			
<i>Charged—</i>			
O.	29,600	45,282	45,204
R.	15,682			—78
Col. 1.—Mainly due to the posting of <i>charged</i> officers in a post for which a voted officer was originally forecasted.			
Voted—			
O.	3,34,800	3,23,250	3,16,226
R.	—11,550			—7,024
D.-2.—Deduct—Recoveries from other Govern- ments, Departments, etc.—			
O.	—6,900	..	..
R.	6,900		
Col. 1.—Due to post-budget decision to adjust the recoveries in arrears.			
E.—GOVERNMENT SECONDARY SCHOOLS—			
E.-1.—Pay of Officers—			
<i>Charged—</i>			
O.	25,675	24,600	24,578
R.	—1,075			—32
Voted—			
O.	12,00,480	11,92,158	11,83,404
R.	—8,322			—8,754

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 37.—Education "—<i>contd.</i>			
E.—GOVERNMENT SECONDARY SCHOOLS—<i>concl.</i>			
E.-2.—Pay of Establishment—			
<i>Charged—</i>	Rs.		
O.	1,569	1,494	1,444
R.	—75		
Voted—			
O.	70,256	71,056	70,890
R.	800		
E.-3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	3,038	2,898	2,202
R.	—140		
Voted—			
O.	14,850	16,750	15,938
R.	1,900		
E.-4.—Contract Contingencies—			
<i>Charged</i>		700	700
Voted—			
O.	52,891	54,047	52,780
R.	1,156		
E.-5.—Other Contingencies—			
<i>Charged—</i>			
O.	5,320	5,295	4,759
R.	—25		
Voted—			
O.	1,37,065	1,38,565	1,38,553
R.	1,500		
For rounding—			
<i>Charged</i>		—2	+2
Voted		—42	+42

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—<i>contd.</i>			
F.—DIRECT GRANTS TO NON-GOVERNMENT SECOND-ARY SCHOOLS—			
Rs.			
<i>Charged—</i>			
O.	6,000	5,680	5,611
R.	-320			-69
<i>Voted—</i>			
O.	13,84,300	13,70,976	13,70,966
R.	-13,324			-16
G.—GOVERNMENT PRIMARY SCHOOLS	5,200	5,162	38
H.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—			
<i>Charged</i>	23,000	23,958	+958
<i>Voted—</i>			
O.	3,20,800	3,20,590	3,18,460
R.	-210			-2,130
I.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCA-TION—			
O.	24,11,200	24,13,410	24,06,778
R.	2,210			-6,632
J.—GOVERNMENT SPECIAL SCHOOLS—			
J.1.—Pay of Officers—			
<i>Charged—</i>			
O.	3,600	21,600	21,600
R.	18,000		
Col. 1.—Duo to the grant of extension of service to an officer.			
<i>Voted—</i>			
O.	3,51,630	3,45,764	3,43,990
R.	-5,866			2,1,774

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual [*] Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs	Rs.	Rs.
Major Head "37.—Education"—<i>contd.</i>			
J.—GOVERNMENT SPECIAL SCHOOLS—<i>concl.</i>			
J.-2.—Pay of Establishment—			
<i>Charged</i>	70	63	—2
Voted—			
O.	2,54,600	2,58,404	2,56,311
R.	3,804			—2,093
J.-3.—Allowances, honoraria, etc.—			
Charged—			
O.	200	1,123	1,122
R.	923			—1
Voted—			
O.	10,900	11,137	10,877
R.	237			—260
J.-4.—Contract Contingencies—			
O.	20,014	19,183	18,979
R.	—831			—204
J.-5.—Other Contingencies—			
<i>Charged</i>	250	215	—35
Voted—			
O.	4,45,556	4,48,812	4,47,922
R.	3,256			—890
J.-6.—Establishment charges payable to other Governments, etc.—			
O.	28,000	..	201
R.	—28,000			+201
Col. 1.—Due to post-budget decision to adjust the charges in arrear.			
J.-7.—Deduct—Recoveries from other Govern- ments, Departments, etc.—			
O.	—2,400	..	..
R.	2,400		
Col. 1 —Same as under " D-2 ".			
For rounding—			
<i>Charged</i>	—20	..	+20
Voted	—100	..	+100

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—<i>contd.</i>			
K.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—			
<i>Charged</i>	900	904	+4
	Rs.		
<i>Voted—</i>			
O. 3,48,800	} 3,52,970	} 3,51,303	} —1,667
R. 4,170			
L.—DIRECTION—			
<i>Charged—</i>			
O. 48,100	} 50,463	} 48,424	} —2,039
R. 2,063			
<i>Voted—</i>			
O. 1,71,200	} 1,67,700	} 1,66,976	} —724
R. —3,500			
M.—INSPECTION—			
M.-1.—Pay of Officers—			
<i>Charged—</i>			
O. 4,700	} 4,500	} 4,507	} +7
R. —200			
<i>Voted—</i>			
O. 7,70,000	} 7,77,000	} 7,80,211	} +3,211
R. 7,000			
M.-2.—Pay of Establishment—			
<i>Charged—</i>			
O. 1,300	} 1,225	} 1,216	} —9
R. —75			
<i>Voted—</i>			
O. 1,54,500	} 1,57,200	} 1,55,274	} —1,926
R. 2,700			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—<i>contd.</i>			
M.—INSPECTION—<i>contd.</i>			
M.-3.—Allowances, honoraria, etc.—			
<i>Charged</i>	2,000	1,979	—21
Voted—			
O.	1,83,000		
R.	—200		
	1,82,800	1,82,473	—327
M.-4.—Contract Contingencies—			
<i>Charged</i>	170	170	..
Voted—			
O.	37,784		
R.	582		
	38,366	38,314	—52
M.-5.—Other Contingencies—			
<i>Charged</i>	20	20	..
<i>Voted</i>	23,620	23,146	—474
For rounding —			
<i>Charged</i>	10	..	—10*
<i>Voted</i>	—4	..	+4
N.—SCHOLARSHIPS—			
<i>Charged</i>	1,400	1,320	—80
Voted—			
O.	3,02,800		
R.	1,359		
	3,04,159	3,14,867	—10,708
Col. 4.—A fluctuating item.			
O.—MISCELLANEOUS—			
<i>Charged—</i>			
O.	700		
R.	646		
	1,346	1,163	—173
Voted—			
O.	3,33,000		
R.	7,344		
	3,40,344	3,35,077	—5,267

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—<i>concl'd.</i>			
R.—CHARGES IN ENGLAND—			
High Commissioner—			
Charged—			
O.	Rs. 91,440	49,465	49,127
R.	—41,975			—338
Col. 1.—Mainly changes in the leave programme.			
Voted—			
O.	69,120	54,742	48,207
R.	—14,378			—6,535
Col. 1.—Same as under charged. Col. 4. — Mainly (1) changes in the leave programme (Rs. 2,920), (2) death of an officer (Rs. 1,050) and (3) non-utilisation in full of the provision for grants-in-aid to students (Rs. 2,360).			
S.—LOSS OR GAIN BY EXCHANGE—			
Charged . . . . .	..	—255	—255
Voted . . . . .	..	—261	—261
For rounding—			
Charged	—240	..	+240
Voted	—120	..	+120
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R.	96	96	..
Voted—			
R. Gross	34,212	34,212	..
R. Deductions	—9,300	—9,300	..
<hr/>			
Total Grant No. 17—			
Charged	9,28,000	9,24,426	—3,574
Voted—			
Gross	1,17,49,300	1,16,79,744	—69,556
Deductions	—9,300	..	+9,300
Net	1,17,40,000	1,16,79,744	—60,256

REVIEW.

The savings in the charged and the voted sections are trifling.

2. A loss of Rs. 3,097 was written-off by Government. The loss was caused by the irregular drawal, through misapprehension by the Head of a Government College, of the pay, leave salary and special gratuity of a bearer attached to a non-Government institution from the 1st February 1918 to the 24th April 1934. The loss included also a sum of Rs. 31 paid to a substitute entertained during the bearer's absence on leave.

STORE ACCOUNTS.

(i) Store Accounts of the Bengal Engineering College for 1937-38.

	Coal, oil and grease.	Timber.	Tools.	Chemicals.	Elec- trical Stores.	Mis- cellane- ous.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance . . .	247	1,364	1,377	105	846	5,812
<i>Receipts.</i>						
(a) By local purchase . . .	5,478	529	357	227	1,529	4,732
(b) From other Govern- ment Departments.	..	..	..	..	168	..
(c) From overseas . . .	..	..	..	..	..	..
(d) From other sources . . .	39	305	..	13	..	59
<i>Issues.</i>						
Issues for different works, etc.	5,469	345	1,044	292	1,578	4,939
Depreciation, loss, short- age, etc., written off.	..	355	..	..	6	29
Closing balance . . .	295	1,498	690	53	959	5,635

Agency employed for verification.—Mr. C. V. Newman, Lecturer in Mathematics and Mr. A. K. Das, Assistant Professor of Electrical Engineering verified workshop stores and Mr. A. M. Ahmed, Offg. Professor of Mechanical Engineering verified electrical stores.

Certificate and remarks by the Head of the Department.

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

SIBPORE,
The 6th August, 1938. }

R. WOLFENDEN,
Principal,
Bengal Engineering College.

AUDIT CERTIFICATE.

The store accounts of the Bengal Engineering College, Sibpur, for 1936-37 and 1937-38 were test-audited under my supervision with reference to the local records and subject to audit comments, I certify that the accounts are correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA,
The 25th August, 1938. }

A. C. BANERJI,
Asstt. Accounts Officer.

AUDIT COMMENTS.

The opening balances for 1937-38 under the categories "Tools" and "Miscellaneous" differed from the closing balance for 1936-37. The reason for this is that the store accounts for 1936-37 had been incorrectly prepared.

(ii) Store Accounts of the Ahsanulla School of Engineering, Dacca, for 1937-38.

	Timber	Iron	Paint.	Fuel.	Miscellaneous.	Tools.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance . . .	5,449	5,143	1,219	339	7,969	19,847
<i>Receipts.</i>						
(a) By local purchase . . .	819	3,641	985	612	5,266	3,625
(b) From other Government Departments . . .	..	..	..	..	..	..
(c) From overruns . . .	..	..	..	..	..	..
(d) From other sources . . .	..	..	..	..	..	..
<i>Issues.</i>						
(a) Issue for different works, etc.	1,476	2,630	1,292	861	5,785	..
(b) Depreciation, loss, short age, etc., written off . . . . .	..	..	..	..	..	534
Closing balance	4,792	6,154	922	90	7,450	22,941

Certificate and remarks by the Head of the Department.

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

DACCA, }
The 9th July, 1938. }

PROBODH CHANDRA MITRA,
Asstt. Principal-in-charge,
Ahsanulla School of Engineering, Dacca.

AUDIT COMMENTS.

As the accounts of the School were not due for local test-audit this year the accuracy of the above accounts cannot be certified to by Audit.

The stocks were verified by the members of the staff and not by the Principal as required under the departmental rules. The local Government have instructed the Principal to follow the rules strictly in future.

Grant No. 18.—Charges on account of Anglo-Indian and European Education. 113

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
Major Head " 37.- Education."			
	Rs.	Rs.	Rs.
A.—GOVERNMENT SECONDARY SCHOOLS—			
O.	Rs. 2,80,500	2,83,196	2,84,022
R.	2,696			+1,726
B.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—			
O.	2,64,300	2,72,400	2,71,950
R.	8,190			—540
C.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—			
O.	4,32,800	4,24,610	4,24,482
R.	—8,190			—128
D.—GOVERNMENT SPECIAL SCHOOLS			
	28,000	27,283	—717
E.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS			
	2,000	1,880	—120
F.—INSPECTION—			
O.	32,400	32,661	32,590
R.	261			—71
G.—SCHOLARSHIPS			
	27,500	26,898	—602
H.—MISCELLANEOUS—			
<i>Charged—</i>			
R.	128	128	..
<i>Voted</i>			
	9,500	9,261	—239
K.—CHARGES IN ENGLAND—			
High Commissioner—			
<i>Charged—</i>			
O.	4,800	..	..
R.	—4,800		
Col. 1.—An officer became chargeable to Grant No. 17 before the commencement of the year.			
<i>Voted—</i>			
O.	20,000	17,043	12,406
R.	—2,957			—4,547
Col. 1.—Mainly change in the leave programme. Col. 4.—Anticipations based on the revised estimate did not materialise.			

114 Grant No. 18.—Charges on account of Anglo-Indian and European Education—*concl.*

Major Head and Sub head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37 - Education"—<i>concl.</i>			
L.—LOSS OR GAIN BY EXCHANGE . . . . .	.	-64	-64
For rounding—			
<i>Charged</i>	200	..	-200
Surrenders or withdrawals within grant or appropriation—			
<i>Charged</i> —	Rs.		
<i>R.</i>	4,672	1,672	.. -4,672
Total—Grant No 18—			
<i>Charged</i>	5,000	128	-4,872
Voted	10,97,000	10,91,668	-5,332

REVIEW.

Formerly the charges for spread of education in the excluded areas as well as those on account of Anglo-Indian and European Education were provided for under a single grant, *viz.*, "Education—Reserved". With effect from the year under review the latter charges are being provided for separately under this grant and the former in Grant No. 17.

2. Voted savings were trifling. The bulk of the charged savings appeared under sub-head "K".

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	* Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "38.—Medical".				
A.—MEDICAL ESTABLISHMENT—				
A.1.—Pay of Officers—				
<i>Charged—</i>	Rs.			
O.	2,40,600	} 2,39,046	} 2,41,060	
S.	13,000			} +2,014
R.	—14,554			
Col. 1.—The supplementary appropriation was under "Superintendence" to meet the unforecasted leave-salary of an officer. The reduction was mainly under "District Medical Establishment" on account of the posting of voted officers in place of I. M. S. officers originally forecasted.				
Voted—				
O.	2,57,172	} 2,69,303	} 2,69,690	
R.	12,131			} +387
A.2.—Pay of Establishment—				
<i>Charged—</i>				
O.	1,750	} 1,830	} 1,833	
R.	80			} +3
Voted—				
O.	1,76,600	} 1,84,147	} 1,84,681	
R.	7,547			} +534
A.3.—Allowances, honoraria, etc.—				
<i>Charged—</i>				
O.	10,500	} 12,402	} 12,195	
R.	1,902			} —297
Col. 1.—Unforecasted transfer of officers.				
Voted—				
O.	46,850	} 47,599	} 47,480	
R.	749			} —119

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Medical"—contd.			
A.—MEDICAL ESTABLISHMENT—contd.			
A.4.—Contract Contingencies—			
<i>Charged</i>	200	200	
Voted—	Rs.		
O.	8,800	9,940	9,730
R.	1,140			—210
A.5.—Other Contingencies—			
A.5(i).—Grants to dispensaries for the supply of medicines to Government officers—			
O.	11,790	11,822	11,822 ^{***}
R.	32		
A.5(ii).—Other charges—			
<i>Charged</i>	500	466	—34
Voted—			
O.	6,900	6,447	5,978
R.	—453			—409
A.6.—Grants-in-aid, contributions, etc.—			
<i>Charged—</i>			
O.	4,200	4,277	3,813
R.	77			—464
A.7.—Deduct—Establishment charges recover- able from other Governments, Departments, etc.			
	—1,428	—2,856	—1,428
Col. 4.—Owing to a change in classification some recoveries provided for under sub- head "B.7" were adjusted under this head.			
For rounding—			
<i>Charged</i>	750	..	—750
Voted	316	..	—316

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Medical"—contd.			
B.—HOSPITALS AND DISPENSARIES—			
B.1.—Pay of Officers—			
	Rs.		
<i>Charged—</i>			
O.	32,400	} 42,712	-49,468
R.	10,312		
Cols. 1 and 4.—Mainly due to change of personnel.			
<i>Voted—</i>			
O.	2,48,500	} 2,30,760	2,24,638
R.	-17,740		
B.2.—Pay of Establishment—			
<i>Charged—</i>			
O.	18,162	} 17,350	17,499
R.	-812		
<i>Voted—</i>			
O.	3,20,888	} 3,15,567	3,17,966
R.	-11,321		
B.3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	3,900	} 4,524	4,298
R.	624		
<i>Voted—</i>			
O.	60,500	} 60,314	58,880
R.	-186		
B.4.—Contract Contingencies—			
<i>Charged</i>		4,840	4,775
<i>Voted—</i>			
O.	3,92,220	} 3,91,220	3,91,543
R.	-1,000		

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Medical"—contd.			
B.—HOSPITALS AND DISPENSARIES—concl'd.			
B.-5.—Other Contingencies—			
<i>Charged</i>	3,588	3,382	-206
<i>Voted—</i>	Rs.		
O. 8,61,374	8,71,800	8,67,260	-4,540
R. 10,426			
B.-6.—Grants-in-aid, contributions, etc.—			
B.-6.(1).—Grants to hospitals and dispensaries—			
<i>Charged</i>	60,000	50,000	..
<i>Voted—</i>			
O. 3,77,425	4,55,825	4,54,085	-1,740
R. 78,400			
Col. 1.—Mainly wrong provision of Rs. 75,000 under sub-head "C" for a grant-in-aid adjusted under this head.			
B.-6(2).—Other charges—			
<i>Charged—</i>			
O. 600	1,470	1,532	+62
R. 870			
B.-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.			
	-13,000	-10,286	+2,714
Col. 4.—For the reason stated in the note under sub-head "A-7" (Rs. 1,428) and unexpected withdrawal in the middle of the year of a Sub-Assistant Surgeon from a non-Government dispensary (Rs. 714).			
For rounding—			
<i>Charged—</i>			
O. 510	410	..	-410
R. -100			
<i>Voted</i>	93	..	-93

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess— Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Medical"—contd.			
O.—GRANTS FOR MEDICAL PURPOSES—			
O.	Rs. 3,72,000	} 2,64,350	2,58,148
R.	—1,07,650			—6,202
Col. 1.—Mainly due to the wrong provision referred to in the note under sub-head B. 6(1) (Rs. 75,000) and non-utilisation of the provision of Rs. 30,000 for a scheme which was not ready.			
D.—MEDICAL COLLEGES AND SCHOOLS—			
D.-1.—Pay of Officers—			
<i>Charged—</i>			
O.	1,96,000	} 2,02,024	2,06,410
R.	6,024			+4,386
<i>Voted—</i>			
O.	5,29,700	} 5,09,863	5,07,915
R.	—19,837			—1,948
D.-2.—Pay of Establishment—			
O*	1,14,500	} 1,14,390	1,11,908
R.	—110			—2,482
D.-3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	20,350	} 19,780	18,444
R.	—570			—1,336
<i>Voted—</i>			
O.	28,400	} 30,597	30,438
R.	11,197			—159
Col. 1.—Mainly due to underestimation (Rs. 4,600), unforecasted payments of travelling and non-practising allowances to some officers (Rs. 4,000) and the reason stated in the note under sub-head D.-6—Voted (Rs. 1,550).			
D.-4.—Contract Contingencies—			
O.	65,648	} 64,045	63,916
R.	—1,603			—120

Major Head and Sub-head.	Final Grant or Appro- priation	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs. *
Major Head "38. - Medical"—contd.			
D.—MEDICAL COLLEGES AND SCHOOLS—contd.			
D.-5.—Other Contingencies—			
O	Rs 1,76,900	1,74,317	1,72,502
R.	—2,583			—1,815
D.-6.—Grants-in aid, contributions, etc.—			
<i>Charged—</i>			
O.	1,800	2,657	2,657
R	857		
<i>Voted—</i>			
O	4,400	2,850	2,850
R	—1,550		
Col 1 —Honoraria paid to some officers of the Education Department for teaching Physics and Chemistry to the students of a medical school were adjusted under sub-head "D 3" (Voted)			
D.-7 — <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc —			
O.	—54,400	—1,07,000	—1,05,571
R.	—52,600			+1,429
Col. 1.—Due to post-budget anticipations of larger recoveries from other Governments.			
For rounding—			
<i>Charged</i>		—150	+150
<i>Voted</i>		—148	+148
E.—MENTAL HOSPITALS—			
E.-1.—Pay of Officers—			
O.	6,700	6,620	6,640
R.	—80			—20
E.-2.—Pay of Establishment—			
O.	3,800	3,970	3,936
R.	170			—34

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Medical"—contd.			
E.—MENTAL HOSPITALS—<i>confd.</i>			
E.-3.—Allowances, honoraria, etc.	1,600	1,751	+151
E.-4.—Contract Contingencies	5,000	5,000	..
E.-5.—Other Contingencies—			
O. Rs. 5,250	5,050	4,996	-54
R. -200			
E.-6.—Establishment charges payable to other Governments, Departments, etc.—			
O. Rs. 5,49,000	4,87,000	4,86,405	-595
R. -62,000			
Col. 1.—Under an agreement arrived at between the Governments of Bengal and Bihar, the former Government's contribution for the Indian Mental Hospital, Kanke, was restricted to Rs. 3 lakhs in 1937-38 against the original provision of Rs. 3.35 lakhs. Bengal Government's contribution for the European Mental Hospital, Kanke was also Rs. 27,000 below the estimate.			
For rounding	-350	..	+350
F.—CHEMICAL EXAMINER—			
O. Rs. 70,000	68,030	67,859	-171
R. -1,970			
G.—CHARGES IN ENGLAND—			
G.-1.—Secretary of State—			
Charged—			
R. Rs. 2,610	2,610	2,610	..
Col. 1.—No expenditure anticipated when Budget was framed.			
Voted	2,840	2,761	-79
G.-2.—High Commissioner—			
Charged—			
O. Rs. 1,69,800	1,77,480	1,70,583	-6,897
S. 15,000			
R. -7,320			
Col. 1 and 4.—Supplementary appropriation based on revised forecast of Government, but payments actually made on account of officers who proceeded on leave were less than indicated in the original leave programme.			
Voted—			
O. Rs. 32,720	30,534	25,886	-4,648
R. -2,186			
Col. 4.—Mainly due to an officer going on leave before the commencement of the year pending expiration of his contract and liabilities carried forward.			

Major Head and Sub-head.	Final Grant or Approp- riation	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Medical"—<i>concl.</i>			
H.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged</i> . . . . .	..	—895	—895
<i>Voted</i> . . . . .	..	—148	—148
For rounding—			
<i>Charged</i>	—300	.	+ 300
<i>Voted</i>	440	..	— 440
Surrenders or withdrawals within grant or appropriation—			
R Gross	Rs 1,08,677	1,08,677	.. --1,08,677
R. Deductions	52,600	52,600	.. —52,600
Total Grant No 19—			
<i>Charged</i>	7,98,000	8,00,330	+ 2,330
Voted—			
Gross	47,43,828	46,03,311	—1,38,517
Deductions	—68,828	—1,18,713	—49,885
Net	46,75,000	44,86,598	—1,88,402

REVIEW.

There was an excess of .3 per cent. in the charged section. The voted savings were 4 and .6 per cent. of the original grant and the final appropriation respectively.

STORE ACCOUNTS.

Consolidated Store Accounts of the Principal State Hospitals in Bengal for the year 1937-38.

	Instruments and appliances.	Medicines, drugs and dressings.	Bedding and clothing.	Crockery.	Miscellane- ous.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance . . .	1,62,367	53,755	27,916	1,028	6,538
Receipts—					
(a) by local purchase . . .	1,79,425	1,78,006	29,882	1,549	55,152
(b) from other Govern- ment Departments . . .	7,807	41,690	12,978	..	2,969
(c) from overseas . . .	4,099	240	..	..	802
(d) from other sources . . .	..	1,796	238	..	982
Issues during the year . . .	1,76,413	2,32,719	43,666	1,552	59,746
Depreciation, loss, short- age, etc., written off . . .	3,855	76	295	3	1,742
Closing balance . . .	1,73,430	42,692	27,053	1,022	5,015

N.B.—The figures are inclusive of stores purchased from (1) grants of the Calcutta School of Tropical Medicine, (2) income from endowments and (3) Indian Research Fund Association grants besides those purchased from the grants for the Carmichael Hospital for Tropical Diseases.

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

CALCUTTA,
The 9th September, 1938. }

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

AUDIT CERTIFICATE.

The store accounts of the Medical College Hospital, the Sambhunath Pandit Hospital, the Presidency General Hospital and the Carmichael Hospital for Tropical Diseases for 1936-37 and 1937-38 were test-audited with reference to the local records under my supervision and subject to the audit comments, I certify that the accounts are correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA,
The 17th September, 1938. }

V. B. ARTE,
Examiner,
Outside Audit, Bengal.

AUDIT COMMENTS.

The figures under the head "Issues" in the store accounts of the Medical College Hospital, the Sambhunath Pandit Hospital, the Presidency General Hospital and the Carmichael Hospital for Tropical Diseases were not susceptible of audit check as value accounts of issues were not maintained. The Surgeon-General has informed Government that only quantity and not value accounts of issues of stores are maintained in Government Hospitals and asked for their instructions as the maintenance of value accounts would entail employment of additional staff.

The opening balances under different categories did not agree with the closing balances for 1936-37 as under :—

1	Instruments and appliances.	Medicines, drugs and dressings.	Bedding and clothing.	Crockery.	Miscellane- ous.
2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance, 1937-38 .	1,62,367	53,755	27,916	1,028	6,538
Closing balance, 1936-37 .	1,36,177	53,640	45,509	1,692	6,405
Difference .	26,190	115	—17,593	—664	133

The Surgeon-General explained that these differences were due to the fact that the store accounts of the Carmichael Hospital for Tropical Diseases and the Voluntary Venereal Hospital had not been properly maintained and were revised, the former at the instance of Audit and the latter by the present Superintendent of the Institution.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head " 39. —Public Health ".				
A.—PUBLIC HEALTH ESTABLISHMENT—				
A. (a).—Director of Public Health—				
A. (a) (1).—Pay of Officers—				
<i>Charged—</i>				
O.	Rs. 25,800	} 25,578	} 25,577	
R.	—222			—1
<i>Voted—</i>				
O.	87,737	} 89,137	} 89,138	
R.	1,400			+1
A. (a) (2).—Pay of Establishment—				
<i>Charged—</i>				
O.	3,404	} 4,470	} 4,451	
R.	1,066			—19
Col. 1.—Temporary establishment for survey of diseases in an excluded area not fore- casted.				
<i>Voted—</i>				
O.	1,81,808	} 1,75,408	} 1,74,587	
R.	—6,400			—821
A. (a) (3).—Allowances, honoraria, etc.—				
<i>Charged—</i>				
O.	5,880	} 8,106	} 7,927	
S.	2,000			—179
R.	226			
Col. 1.—Supplementary appropriation mainly for unforeseen tours of the Director of Public Health and the Chief Engineer, Public Health Department.				
<i>Voted—</i>				
O.	35,120	} 36,420	} 35,132	
R.	1,300			—1,288

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 39. - Public Health "—contd.			
A.—PUBLIC HEALTH ESTABLISHMENT—contd.			
A. (a).—Director of Public Health—concl'd.			
A. (a) (4).—Contract Contingencies—			
<i>Charged</i>	100	100	..
Voted—			
O.	Rs. 13,040	10,768	—272
R.	—2,000		
Col. 1.—Economy.			
A. (a) (5).—Other Contingencies—			
<i>Charged</i>	250	115	—135
Voted—			
O.	95,767	67,576	—6,721
R.	—21,470		
Col. 1.—Mainly economy and wrong provision under this sub-head for expenditure ad- justed under "C—voted". Col. 4.—Mainly economy, postponement of expenditure for want of sanction and less indents for imported stores.			
For rounding—			
<i>Charged</i>	—34	..	+34
Voted	—472	..	+472
A. (b).—Chief Engineer, Public Health Depart- ment—			
A. (b) (1).—Pay of Officers—			
<i>Charged—</i>			
O.	57,700	58,462	.. ϕ
R.	762		
Voted—			
O.	34,500	33,096	+111
R.	—1,515		
A. (b) (2).—Pay of Establishment—			
O.	90,609	90,824	—4
R.	219		

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 39.—Public Health "—contd.			
A.—PUBLIC HEALTH ESTABLISHMENT—concl'd.			
A. (b).—Chief Engineer, Public Health Depart- ment—concl'd.			
A. (b) (3).—Allowances, honoraria, etc.—			
<i>Charged—</i>	Rs.		
O.	10,000	} 10,238	} 10,183
S.	1,000		
R.	—762		
<i>Voted —</i>			
O.	9,100	} 9,906	} 9,901
R.	806		
A. (b) (4).—Contingencies—			
O.	8,620	} 11,066	} 11,091
R.	2,446		
Col. 1.—Mainly for expenditure in connection with the disposal of septic tank effluent by reverse action tube-well at Tittaghur.			
For rounding—			
<i>Charged</i>	—100	..	+100
<i>Voted</i>	171	..	—171
B.—GRANTS FOR PUBLIC HEALTH PURPOSES—			
B.-1.—Grants-in-aid towards water-works schemes—			
O.	4,62,600	} 4,12,546	} 3,57,940
R.	—50,054		
Col. 1.—The provision for partial contribution towards the cost of schemes of local bodies remained unutilised owing to the absence of such schemes. Col. 4.—Mainly un- spent balances with local officers who did not surrender them in time. See review.			
B.-2.—Grants-in-aid towards sewerage schemes—			
O.	98,000	} 62,054	} 3,800
R.	—35,946		
Col. 1.—Same as for col. 1 under sub-head B.-1. Col. 4.—One scheme did not mature during the year (Rs. 15,000) and the contribution to another could not be paid as the concurrence of the Finance Department to the payment was not received during the year (Rs. 43,054). See review.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 39.—Public Health "—<i>contd.</i>			
B.—GRANTS FOR PUBLIC HEALTH PURPOSES—			
<i>contd.</i>			
B.-3.—Grants-in-aid and contribution towards the pay of Health Officers and Sanitary Inspectors—			
	Rs.		
O.	1,00,000	1,04,147	1,03,049
R.	4,147		
B.-4.—Other schemes—			
O.	14,15,620	14,21,112	13,40,086
R.	5,492		
Col. 4.—Due to non-utilisation of the full provision for rural public health units. See review.			
For rounding	—220	..	+220
C.—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES—			
<i>Charged—</i>			
O.	3,200	1,860	1,879
R.	—1,340		
Col. 1.—Mainly due to absence of epidemics in an excluded area.			
<i>Voted—</i>			
O.	4,47,000	4,36,684	4,17,280
R.	—10,316		
D.—BACTERIOLOGICAL LABORATORIES—			
O.	82,000	83,270	81,092
R.	1,270		
E.—PASTEUR INSTITUTES—			
O.	41,000	41,434	41,381
R.	434		
F.—WORKS—			
O.	67,000	48,400	39,689
R.	—18,600		
Provision of Rs. 2,500 was made under the head "Suspense" against which there was a net debit of Rs. 2,493 (<i>vide</i> annexure). Cols. 1 and 4.—Mainly due to retarded progress of work.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 39. Public Health " -<i>concl'd.</i>			
G.—CHARGES IN ENGLAND—			
HIGH COMMISSIONER—			
<i>Charged—</i>	Rs.		
O.	6,960	} 7,230	8,421
R.	270		
Col. 4.—Mainly on account of the sterling overseas pay of an officer not forecasted.			
<i>Voted—</i>			
O.	16,160	} 15,800	8,821
R.	—360		
Col. 4.—Mainly changes in the leave forecast, fewer indents for stores and liabilities carried forward.			
H.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged</i> . . . . .	..	—44	—44
<i>Voted</i> . . . . .	..	—46	—46
<i>For rounding —</i>			
<i>Charged</i>	—160	..	+160
<i>Voted</i>	—160	..	+160
<i>Surrenders or withdrawals within grant or appropriation—</i>			
R.	1,29,147	1,29,147	..

Total Grant No. 20—			
<i>Charged</i>	1,16,000	1,17,071	+1,071
<i>Voted</i>	32,85,000	29,15,014	—3,69,986

REVIEW.

In the charged section there was an excess of .9 per cent. over the final appropriation.

Voted savings were 11.3 per cent. of the original grant and 7.6 per cent. of the final appropriation. The bulk of the savings in the original grant as well as in the final appropriation occurred under sub-heads B.-1, B.-2 and B.-4. There was scope for further surrender under sub-head B.-1.

REVIEW—concl'd.

The following statement shows the percentages of variations in expenditure under the principal controlling authorities as compared with the original grant or appropriation and the final grant or appropriation for the year under report.

Under the control of	Sub-heads controlled.	Percentage of saving (—) or excess (+) as compared with			
		Original grant or ap- propriation.		Final grant or appropriation.	
		Charged.	Voted.	Charged.	Voted.
1	2	3	4	5	6
(1) Director of Public Health.	Sub-heads A. (a) (1) to A. (a) (3), parts of sub-heads A. (a) (4) and A. (a) (5), sub-head C and part of D.	—5.5	—7.2	—4.9	—3.2
(2) Chief Engineer, Public Health Department.	Sub-heads A. (b) (1) to A. (b) (4) and sub-head F.	..	—7.9	..	—4.5
(3) Secretary, Government of Bengal, Department of Public Health and Local Self-Government.	Sub-heads B.-1 to B.-4 and sub-heads G and H.	+20.4	—13.3	+15.9	—10

ANNEXURE.*

Details of the transactions for the year 1937-38 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	—5,768	3,48,431	3,45,945	2,486	—3,282
Miscellaneous Advances	208	215	208	7	215
Total	—5,560	3,48,646	3,46,153	2,493	—3,067

The credit balance of Rs. 3,282 in col. 6 against "Purchases" represents the value of materials purchased but not paid for during the year. The debit balance against "Miscellaneous Advances" represents chiefly the value of certain materials at site transferred to the site account of the maintenance estimate for the following year.

* See sub-head F.

Grant No. 21.—Charges on account of Agriculture and Veterinary. 131

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
Major Head "40.—Agriculture".			
	Rs.	Rs.	Rs.
A.—AGRICULTURAL DEPARTMENT—			
A.-1.—Pay of Officers—			
<i>Charged—</i>			
O.	Rs. 45,400	} 39,749	} 39,055
R.	-5,651			-694
<i>Voted—</i>			
O.	1,05,600	} 1,04,980	} 1,03,997
R.	-620			-983
A.-2.—Pay of Establishment—			
<i>Charged—</i>			
O.	3,530	} 3,583	} 3,803
R.	53			+220
<i>Voted—</i>			
O.	2,51,785	} 2,54,330	} 2,53,468
R.	2,545			-862
A.-3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	7,870	} 8,067	} 7,994
R.	197			-73
<i>Voted—</i>			
O.	61,720	} 63,740	} 63,764
R.	2,020			+24
A.-4.—Contract Contingencies—			
O.	6,300	} 6,700	} 6,699
R.	400			-1
A.-5.—Other Contingencies—			
<i>Charged</i>		100	100
<i>Voted—</i>			
O.	42,160	} 43,290	} 42,484
R.	1,130			-806

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—<i>contd.</i>			
A.—AGRICULTURAL DEPARTMENT—<i>contd.</i>			
A.-6.— <i>Deduct</i> —Recoveries . . . . .	..	—784	—784
Col. 4.—See note in respect of col. 4 under sub-head "C.— <i>Deduct</i> —Recoveries".			
For rounding—			
<i>Charged</i>	600	..	—600
<i>Voted</i>	435	..	—435
B.—EXPERIMENTAL FARMS—			
<i>Charged</i> —			
O.	Rs. 7,600	} 7,250	6,981
R.	—350		
<i>Voted</i> —			
GROSS—			
O.	1,87,000	} 1,83,687	1,82,648
R.	—3,313		
<i>Deduct</i> —Recoveries . . . . .	..	—1,307	—1,307
Col. 4.—See note in respect of col. 4 under sub-head "C.— <i>Deduct</i> —Recoveries".			
C.—AGRICULTURAL EXPERIMENTS—			
<i>Charged</i>	100	81	—19
<i>Voted</i> —			
GROSS—			
O.	80,407	} 84,587	85,014
R.	4,180		
Sub-heads "A", "B" and "C" include charges for a research scheme the cost of which is shared equally between the Provincial Government and the Imperial Council of Agricultural Research. By the " <i>deduct</i> " entries under the above sub-heads the debits on account of the expenditure met from the grants by the Imperial Council are transferred to sub-head "D", under which appears all expenditure for agricultural education and research.			
<i>Deduct</i> —Recoveries	—15,407	—11,738	+3,669
Col. 4.—Erroneous provision for items adjustable under "A.-6" and "B.— <i>Deduct</i> —Recoveries" (Rs. 2,091) and expenditure for which a cheque was received from the Imperial Council of Agricultural Research late in March, 1938 and credited in the accounts for April, 1938 (Rs. 1,100).			

Grant No. 21.—Charges on account of Agriculture and Veterinary—contd. 133

Major Head and Sub-head. 1	Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess + Saving—. 4	
	Rs.	Rs.	Rs.	
Major Head "40.—Agriculture"—contd.				
D.—AGRICULTURAL EDUCATION AND RESEARCH—				
O.	Ra. 1,08,000	84,443	82,592	
R.	—23,557			—1,851
Col. 1.—Mainly non-utilization of the provision for equipping an agricultural institute, the buildings for which were not completed.				
E.—BOTANICAL AND PUBLIC GARDENS—				
<i>Charged—</i>				
O.	12,800	8,520	8,781	
R.	—3,980			—39
Col. 1.—Mainly under "Pay of Officers" due to unforecasted leave ex-India of an officer.				
<i>Voted—</i>				
O.	1,69,000	1,71,400	1,71,154	
R.	2,400			—246
F.—PUBLIC EXHIBITIONS AND FAIRS—				
<i>Charged—</i>				
O.	200	300	200	
R.	100			—100
Voted		2,500	2,182	
—318				
G.—SPECIAL RURAL UPLIFT SCHEMES—				
O.	14,000	11,790	12,151	
R.	—2,210			+361
Col. 1.—Due to over-estimation.				
H.—OTHER CHARGES—				
O.	18,500	52,688	53,404	
S.	15,000			+716
R.	19,188			
Col. 1.—Chiefly due to the post-budget decision to continue the propaganda for restriction of the cultivation of jute.				

134 Grant No. 21.—Charges on account of Agriculture and Veterinary --*contd*

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head " 40. - Agriculture " —<i>concl'd.</i>				
I.—WORKS—				
O.	Rs. 14,000	14,683	12,170	
R.	683			- 2,513
Col. 4.—Mainly surplus provision for a work not surrendered through oversight				
J.—CHARGES IN ENGLAND—HIGH COMMISSIONER—				
<i>Charged—</i>				
O.	31,280	11,760	11,586	
R.	-19,520			- 174
Col. 1.—Mainly change in the leave programme, death of one officer and reduction in the rate of overseas pay of another.				
<i>Voted—</i>				
O.	19,280	16,500	16,496	
R.	-2,720			- 64
Col. 1.—Mainly change in the leave programme.				
<i>For rounding—</i>				
<i>Charged</i>	-280	..	+280	
<i>Voted</i>	-280	..	+280	
K.—LOSS OR GAIN BY EXCHANGE—				
<i>Charged</i> . . . . .	..	-60	-60
<i>Voted</i> . . . . .	..	-86	-86
<i>For rounding—</i>				
<i>Charged</i>	-200	..	+200	
Total " 40.—Agriculture "—				
<i>Charged—</i>				
O.	1,09,000	79,849	78,521	
R.	-29,151			-1,328
<i>Voted—</i>				
O.	10,65,000	10,80,126	10,74,308	
S.	15,000			-5,818
R.	126			

Grant No. 21.—Charges on account of Agriculture and Veterinary—contd. 135

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 41.—Veterinary "			
A.—SUPERINTENDENCE—			
<i>Charged—</i>	Rs.		
O.	15,000		
R.	7,500	22,500	20,474
			—2,026
Col. 1.—Addition under " Pay of Officers ", due to change in the leave programme. Col. 4.—Mainly due to pay of an officer expected to be drawn in March, 1938 being drawn in the following year.			
<i>Voted—</i>			
O.	1,09,000		
R.	1,622	1,10,622	1,10,232
			—390
B.—VETERINARY INSTRUCTIONS—			
<i>Charged—</i>			
O.	12,000		
R.	—2,339	9,661	9,634
			—27
Col. 1.—Mainly cost of passage forecasted in 1937-38 but incurred in 1936-37.			
<i>Voted—</i>			
O.	1,32,000		
R.	—2,719	1,29,281	1,28,058
			—1,223
C.—SUBORDINATE ESTABLISHMENT—			
O.	78,000		
R.	—1,559	76,441	74,729
			—1,712
D.—HOSPITALS AND DISPENSARIES—			
<i>Charged—</i>			
O.	5,000		
R.	200	5,200	5,189
			—11
<i>Voted—</i>			
O.	1,63,000		
R.	—1,470	1,61,530	1,60,938
			—592
F.—PRIZES		1,000	994
			—6

136 Grant No. 21. —Charges on account of Agriculture and Veterinary—*contd.*

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 41.—Veterinary " <i>contd.</i>			
I.—CHARGES IN ENGLAND— HIGH COMMISSIONER—			
<i>Charged—</i>			
<i>O.</i>	Rs. 26,560	} 20,800	} 20,640
<i>R.</i>	—5,760			—160
Col. 1.—Due to an officer not proceeding on leave <i>ex-India.</i>			
Voted	720	762	42
<i>For rounding—</i>			
<i>Charged</i>	440	..	—440
Voted	280	..	—280
J.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged</i> . . . . .	..	—107	—107
Voted . . . . .	..	—4	—4
Total " 41.—Veterinary"—			
<i>Charged—</i>			
<i>O.</i>	59,000	} 58,601	} 55,830
<i>R.</i>	—399			—2,771
<i>Voted—</i>			
<i>O.</i>	4,84,000	} 4,79,874	} 4,75,709
<i>R.</i>	—4,126			—4,165
Surrenders or withdrawals within grant or appro- priation—			
<i>Charged—</i>			
<i>R.</i>	29,550	29,550	..
<i>Voted—</i>			
<i>R. Gross</i>	4,000	4,000	..
Total—Grant No. 21—			
<i>Charged</i>			
	1,68,000	1,34,351	—33,649
<i>Voted—</i>			
<i>Gross</i>	15,79,407	15,63,846	—15,561
<i>Deductions</i>	—15,407	—13,829	+1,578
<i>Net</i>	15,64,000	15,50,017	—13,983

REVIEW.

The following statement shows the percentages of variations of expenditure under the principal controlling authorities, as compared with the original and the final grants or appropriations :—

Under the control of	Sub-heads controlled.	Percentages of variation as compared with			
		Grant or Appropriation.		Final modified appropriation.	
		Saving (—)	Excess (+)	Saving (—)	Excess (+)
		<i>Charged.</i>	<i>Voted.</i>	<i>Charged.</i>	<i>Voted.</i>
1	2	3	4	5	6
(i) Director of Agriculture.	Sub-heads "A" to "D", "F", "G", "I" and part of "H" under "40.— Agriculture".	—11	—3·1	—2·6	—·8
(ii) Veterinary Ad- viser to the Government of Bengal.	Part of sub-heads "A" and "C", "D" and "F" under "41.—Ve- terinary".	+28·3	—1·8	—7·4	—1

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "42.—Co-operation"			
A.—SUPERINTENDENCE—			
A.-1.—Pay of Officers—			
	Rs.		
<i>Charged—</i>			
<i>O.</i>	11,000	}	.. .. .
<i>R.</i>	—11,000		
The pay of an officer who held the posts of the Director of Debt Conciliation and of Deputy Registrar, Co-operative Societies, was adjusted under Grant No. 11.—General Administration—sub-head "E.-3 (1).—Charged".			
<i>Voted—</i>			
<i>O.</i>	1,01,800	}	81,100 79,796 —1,304
<i>R.</i>	—20,700		
Col. 1.—Mainly due to the scheme for the reorganisation of the Co-operative Department being not put into full operation.			
A.-2.—Pay of Establishment—			
<i>O.</i>	7,20,212	}	5,96,277 5,92,579 —3,698
<i>R.</i>	—1,23,935		
Col. 1.—Mainly for the reason stated in the note under sub-head "A.-1—Voted".			
A.-3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
<i>O.</i>	2,000	}	.. .. .
<i>R.</i>	—2,000		
Provision for the allowances of the officer referred to in the note under "A.-1.—Charged".			
<i>Voted—</i>			
<i>O.</i>	1,93,168	}	1,43,833 1,40,669 —3,164
<i>R.</i>	—49,335		
Col. 1.—Mainly for the reason stated under "A.-1.—Voted".			
A.-4.—Other Contingencies—			
<i>O.</i>	37,520	}	35,547 33,075 —2,472
<i>R.</i>	—1,973		
Col. 4.—Liabilities carried over.			
For rounding	300	..	—300

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "42.—Co-operation"—concl'd.			
B.—GRANTS-IN-AID—	Rs.		
O. 2,12,200	} 2,10,689	} 2,10,687	} —2
R. —1,511			
C.—OTHER CHARGES—			
O. 1,15,500	} 1,07,500	} 1,04,678	} —2,822
R. —8,000			
For rounding	300	..	—300
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R. 13,000	13,000	..	—13,000
<i>Voted—</i>			
R. 2,05,454	2,05,454	..	—2,05,454
Total Grant No. 22—			
<i>Charged</i>	13,000	..	—13,000
<i>Voted</i>	13,81,000	11,61,484	—2,19,516

REVIEW.

Voted savings were 15.9 and 1.2 per cent. of the original and the final grants respectively.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess or Saving
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 43.—Industries ".			
A.—INDUSTRIES—			
A.-1.—Pay of Officers—			
<i>Charged</i>	5,154	5,153	—1
Voted—			
O.	2,28,400	2,21,460	2,21,433
R.	—8,940			—27
A.-2.—Pay of Establishment—			
O.	3,04,539	3,00,042	2,99,461
R.	—4,497			—581
A.-3. Allowances, honoraria, etc.—			
O.	43,805	40,782	40,682
R.	—3,023			—100
A.-4.—Contract contingencies			
	7,744	7,739	—5
A.-5.—Other contingencies—			
O.	2,90,951	2,75,371	2,68,364
R.	—15,580			—7,007
A.-6.—Scholarships—			
O.	40,600	41,800	41,714
R.	1,200			—86
A.-7.—Grants-in-aid—			
<i>Charged—</i>			
R.	50	50	50
Voted—			
O.	2,45,450	2,32,400	2,32,234
R.	—13,050			—166

Major Head and Sub-head.	Final Grant or Approp- riation:	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries"—<i>contd.</i>			
A.—INDUSTRIES—<i>contd.</i>			
A.—8.—Miscellaneous—			
<i>Charged—</i>	Rs.		
O.	700	764	561
R.	64		
Voted	13,600	13,185	—415
A.—9.—<i>Deduct—</i>Establishment charges recover- able from other Governments, Departments, etc.			
	—4,500	..	4,500
Col. 4.—Mainly due to the decision taken after the close of the year, to effect the re- coveries in the year following that to which the claims relate.			
For rounding—			
<i>Charged</i>	—154	..	154
Voted	—189	..	—189
B.—CINCHONA PLANTATIONS—			
<i>Charged—</i>			
O.	21,300	27,294	27,988
R.	2,994		
Voted	4,10,700	4,03,297	—7,403
C.—FISHERIES—			
O.	9,700	5,672	5,149
R.	—4,028		
Col. 1.—Mainly appointment of an officer on a lower rate of pay.			
D.—WORKS—			
O.	14,000	20,353	19,078
R.	6,353		
Col. 1.—Emergent repairs to damages by flood.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 43.—Industries "—concl'd.			
E.—CHARGES IN ENGLAND—HIGH COMMISSIONER—			
<i>Charged—</i>			
O.	Rs. 25,040	17,932	15,879
R.	—7,108			—2,053
Col. 1.—Original appropriation fixed by Government (Rs. 5,627) and early retirement of an officer. Col. 4.—Provision retained for an officer included in the revised leave programme.			
<i>Voted—</i>			
O.	8,720	3,720	3,238
R.	—5,000			—462
Col. 1.—Change in the leave programme.			
F.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged</i> . . . . .		..	—82
<i>Voted</i> . . . . .		..	—17
<i>For rounding—</i>			
<i>Charged</i>		—40	+ 40
<i>Voted</i>		480	—480
<i>Surrenders or withdrawals within grant or appropriation—</i>			
<i>Charged—</i>			
R.	1,000	4,000	—4,000
<i>Voted—</i>			
R. Gross	44,565	44,565	—44,565
* Total Grant No. 23—			
<i>Charged</i>		55,000	49,719
<i>Voted—</i>			
Gross		16,18,500	15,55,577
Deductions		—4,500	+ 4,500
Net		16,14,000	15,55,577

REVIEW.

Charged savings were 9·5 and 2·4 per cent. of the original and the final appropriations respectively; and voted savings were 3·6 and ·9 per cent. of the original and the final grants respectively.

Store Accounts of the Mungpoo Quinine Factory for 1937-38.

Particulars of stores.	Opening balance.		Receipts.		Utilisation, issues, sales, etc.		Shortage, loss, etc., written off.		Results of stock verification and re-valuation, if any.		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	13
	lb.	Rs.	lb.	Rs.	lb.	Rs.	lb.	Rs.	lb.	Rs.	lb.	Rs.
Cinchona bark . . .	3,61,363	1,80,682	12,59,324	6,29,662	11,16,957	5,58,479	..	..	..	..	5,03,730	2,51,865
Quinine sulphate purified .	17,239	1,55,151	47,949	4,31,541	53,810	4,84,290	1*	9*	..	..	11,377	1,02,393
Quinine sulphate crude .	(1) 1,29,031	11,61,279	23,539	2,11,851	52,380	4,71,420	..	..	..	..	1,00,190	9,01,710
Quinine sulphate tablets .	(2) 1,945	18,962	17,408	1,71,066	15,712	1,51,921	..	..	..	..	(3) 3,641	38,107
Other quinine salts . . .	627	6,554	1,535	15,350	1,663	16,648	..	..	..	..	(4) 499	5,256
Cinchona febrifuge and other mixed alkaloids.	13,185	79,838	34,133	2,04,798	30,075	1,80,851	..	..	..	..	(5) 17,243	1,03,785
Other cinchona products .	75	750	..	..	5	50	..	..	..	..	70	700
Other stores, oils, chemicals, etc.	..	54,861	..	82,601	..	97,965	..	206*	..	5†	..	39,286
Total		16,58,077		17,46,869		19,61,624		215		5		14,43,102

(1) Crude quinine sulphate in Bins is expressed in terms of the net quinine sulphate content.

(2) The quantities represent net quinine sulphate contents.

(3) 3,123 lbs. @ Rs. 9 . . . Rs. 28,107 }
 10,000 boxes @ Rs. 1 . . . Rs. 10,000 }
 Rs. 38,107.

(4) 133 lbs. Quinine alk. @ Rs. 12 . . . Rs. 1,596 }
 366 lbs. other Qui. salts @ Rs. 10 . . . Rs. 3,660 }
 Rs. 5,256.

(5) 327 lbs. Totuquina @ Rs. 7 . . . Rs. 2,289 }
 16,916 lbs. other mixed alkaloids @ Rs. 6 . . . Rs. 1,01,496 }
 Rs. 1,03,785.

* Losses in transit.

† Shortage of stock.

Store Accounts of the Mungpoo Quinine Factory for 1937-38—concl'd.

(In calculating the values of quantities involving two different items at different rates, each of these quantities has been rounded off into whole numbers before multiplying with the rates.)

The stock was verified by the Quinologist, except for crude quinine sulphate and miscellaneous stores.

MUNGPOO, }
 The 28th June, 1938. }

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

Certificate and remarks of the Head of the Department.

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

MUNGPOO, }
 The 16th July, 1938. }

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

Stock Accounts of the Mungpoo Cinchona Plantation for 1937-38.

Particulars of stores.	Opening balance.		Receipts.		Utilisation, issue, etc.		Depreciation, shortage, loss, etc., written off.		Result of stock verification and revaluation, if any.		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	13
	lb.	Rs.	lb.	Rs.	lb.	Rs.	lb.	Rs.	lb.	Rs.	lb.	Rs.
Cinchona bark . . .	1,44,166	72,083	5,40,300	2,70,150	5,13,205	2,56,603	..	..	..	..	1,71,261	85,630
Manures, implements and other stores.	..	1,312	..	3,000	..	1,640	..	..	..	..	..	2,672

The stock was verified by the Manager.

MUNGPOO,

The 14th July, 1938.

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

Certificate and remarks of the Head of the Department.

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

ROYAL BOTANIC GARDEN,
 SIBPUR, NEAR CALCUTTA,
 The 21st July, 1938.

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

Store and Stock Accounts of the Munsong Cinchona Plantation for 1937-38.

Particulars of stores.	Opening balance.		Receipts.		Utilisation, issue, etc.		Depreciation, shortage, loss, etc., written off.		Result of stock verification and re-valuation, if any.		Closing balances.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	13
Cinchona bark . . .	lb.	Rs.	lb.	Rs.	lb.	Rs.	lb.	Rs.	lb.	Rs.	lb.	Rs.
Manures, implements, and other stores.	..	3,820	..	5,782	..	7,479	..	..	..	..	..	2,123
		1,84,891	9,56,459	4,78,229	8,71,119	4,35,560	..	..	..	..	4,55,121	2,27,560

The stock was verified by the Manager.

MUNSONG,

The 20th June, 1938.

H. THOMAS,

Manager,
Government Cinchona Plantation, Munsong.

Certificate and remarks of the Head of the Department.

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

ROYAL BOTANIC GARDEN,
SIBPUR, NEAR CALCUTTA,
The 21st July, 1938.

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

AUDIT CERTIFICATE AND COMMENTS.

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

The stock accounts of Mungpoo and Munsong Plantations have not been test-audited as the accounts of these plantations are locally audited once in five years and were not due for test-audit during 1937-38.

CALCUTTA, }
The 25th August, 1938. }

V. B. ARTE,
Examiner,
Outside Audit, Bengal.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "47.—Miscellaneous Departments".			
A.—INSPECTOR OF FACTORIES—			
<i>Charged—</i>			
O.	Rs. 100	120	64
R.	—280			—56
<i>Voted—</i>			
O.	1,55,600	1,47,900	1,45,521
R.	—7,700			—2,379
B.—INSPECTOR OF STEAM BOILERS—			
<i>Charged</i>		500	200
<i>Voted—</i>			
O.	1,18,500	1,24,171	1,24,181
R.	5,671			+10
C.—ELECTRIC INSPECTOR—			
<i>Charged—</i>			
O.	21,900	21,200	21,083
R.	—700			—117
<i>Voted—</i>			
O.	58,100	59,550	58,647
R.	1,450			—903
E.—PROVINCIAL STATISTICS—			
O.	6,700	6,833	6,713
R.	133			—120
F.—PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS			
		4,960	4,960
			..

Major Head and Sub-head.	Final Grant or Appro- piation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 47.—Miscellaneous Departments "			
<i>—contd.</i>			
G.—EXAMINATIONS—			
<i>Charged—</i>	Rs.		
<i>O.</i>	6,200	} 3,300	2,905
<i>R.</i>	—2,900		
Col. 1.— <i>Charged</i> and voted—Postponement of an examination.			
<i>Voted—</i>			
<i>O.</i>	10,800	} 7,869	7,376
<i>R.</i>	—2,931		
H.—ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932—			
<i>O.</i>	4,600	} 4,717	4,705
<i>R.</i>	117		
I.—MISCELLANEOUS—			
<i>Charged—</i>			
<i>O.</i>	200	} 740	700
<i>R.</i>	—540		
<i>Voted—</i>			
<i>O.</i>	52,900	} 51,234	51,174
<i>R.</i>	—1,666		
J.—CHARGES IN ENGLAND—HIGH COMMISSIONER—			
<i>Charged—</i>			
<i>O.</i>	8,000	} 5,000	4,800
<i>R.</i>	—3,000		
Col. 1.—Forecast did not materialise.			
<i>Voted—</i>			
<i>O.</i>	89,280	} 76,640	76,365
<i>R.</i>	—12,640		
Col. 1.—Mainly change in the leave programme.			
For rounding		20	—20

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 47.—Miscellaneous Departments " <i>—conold.</i>			
K.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged</i> . . . . .	..	—25	—25
<i>Voted</i> . . . . .	..	—395	—395
For rounding—			
<i>Charged</i>	—200	..	+200
<i>Voted</i>	—460	..	+460
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>	Rs.		
<i>R.</i>	6,340	6,340	.. —6,340
<i>Voted—</i>			
<i>R.</i>	17,566	17,566	.. —17,566
Total Grant No. 24—			
<i>Charged</i>	37,000	29,727	—7,273
<i>Voted</i>	5,01,000	4,79,247	—21,753

REVIEW.

Savings in the original and the final charged appropriations were 19·6 and 3 per cent. respectively ; while those in the original and the modified voted grants were 4·3 and ·9 per cent. respectively.

See Also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "50.—Civil Works".			
A.—ORIGINAL WORKS—BUILDINGS—			
A.1.—Land Revenue—			
O.	Rs. 7,000	17,864	18,357
R.	10,864			+493
Col. 1.—Chiefly due to acceleration of work, <i>vide</i> item 1 of annexure A. Part of item 25 of annexure A is included under this head.			
A.2.—Provincial Excise—			
O.	10,000	7,257	6,685
R.	—2,743			—572
Col. 1.—Savings reappropriated to sub-head "A.4.—voted" to meet the cost of some urgent works. See item 25 of annexure A.			
A.3.—Registration—			
O.	26,000	25,819	25,629
R.	—181			—190
See items 10, 11 and 25 of annexure A.			
A.4 —General Administration—			
<i>Charged—</i>			
O.	29,700	30,047	29,218
R.	347			—829
See item 25 of annexure A.			
<i>Voted—</i>			
O.	8,09,800	4,78,910	4,48,742
R.	—3,30,890			—30,168
This head comprises items 2 to 5, 12 to 17 and parts of items 10 and 25 of annexure A.			
Col. 1.—Mainly (1) post-budget decision to abandon the scheme of shifting the headquarters of the Noakhali Sub-Division to Majidi—the new site being found unsuitable (Rs. 1,69,000), (2) progress in constructing a building at Alipore for accommodation of some offices retarded by delay in fabrication of steel works due to the contractors' refusal to proceed with the work on account of unforeseen abnormal rise in prices of steel products (Rs. 1,86,000) and (3) delayed commencement of some works (Rs. 1,06,000— <i>vide</i> items 4 and 5 of annexure A). The savings were partly set off by expenditure on some unforeseen urgent works.			

Major Head and Sub-head.	Grant or Approp- riation.	Actual Expendi- ture.	Excess + Savings —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "50.—Civil Works"—<i>contd.</i>			
A.—ORIGINAL WORKS—BUILDINGS—<i>contd.</i>			
A.-5.—Administration of Justice—			
O.	Rs. 4,67,186	4,43,406	4,30,062
R.	-23,780			-13,344
See items 6, 7, 10, 18 and 25 of annexure A.			
A.-6.—Jails and Convict Settlements—			
<i>Charged—</i>			
Ø.	360	155	154
R.	-205			-1
See item 25 of annexure A.			
<i>Voted—</i>			
O.	5,06,320	6,23,329	5,90,458
R.	1,17,009			-32,871
Col. 1.—Chiefly due to acceleration of work, <i>vide</i> item 8 of annexure A. See also items 10, 19, 20 and 25 of annexure A.			
A.-7.—Police—			
<i>Charged—</i>			
O.	910	1,479	946
R.	569			-533
See item 25 of annexure A.			
<i>Voted—</i>			
O.	1,75,160	1,55,865	1,51,506
R.	-19,295			-4,359
See items 10, 21, 22 and 25 of annexure A.			
A.-8.—Ports and Pilotage—			
R.	140	140	..
See item 25 of annexure A.			
A.-9 (a).—Education—European and Anglo- Indian			
		5,000	4,557
			-443
See item 25 of annexure A.			

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

Major Head "50.—Civil Works"—contd.

A.—ORIGINAL WORKS—BUILDINGS—contd.

A.-9 (b).—Education—Other than European and Anglo-Indian—

Charged—

O.	Rs. 17,950	}	4,303	4,095	—208
R.	—13,647				

Col. 1.—Retarded progress of some works in the Chittagong Hill Tracts. See item 25 of annexure A.

Voted—

O.	44,750	}	47,457	44,374	—3,083
R.	2,707				

See items 23 and 25 of annexure A.

A.-10.—Medical—

Charged—

O.	2,280	}	1,687	51	—1,636
R.	—593				

Col. 4.—Failure of a local officer to surrender savings. See also item 25 of annexure A.

Voted—

O.	74,481	}	52,802	50,982	—1,820
R.	—21,679				

Col. 1.—Chiefly due to delay in sanctioning the detailed estimates for some works. See items 10 and 25 of annexure A.

A.-11.—Public Health—

R.	244	244	244	..
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See item 25 of annexure A.

A.-12.—Agriculture—

O.	1,90,000	}	1,74,064	1,72,322	—1,742
R.	—15,936				

See items 9, 10 and 25 of annexure A.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "50.—Civil Works"—<i>contd.</i>			
A.—ORIGINAL Works—BUILDINGS—<i>contd.</i>			
A.-13.—Industries	16,714	12,737	—3,977
Col. 4.—Chiefly due to the failure of a local officer to surrender savings in time. See also item 25 of annexure A.			
A.-14.—Civil Works—			
Charged—			
	Rs.		
R.	2,487	2,487	..
See item 25 of annexure A.			
Voted—			
O.	88,224	48,146	41,991
R.	—40,078			—6,155
Col. 1.—Mainly lump provision for electric fittings in some buildings reappropriated to other sub-heads. Col. 4.—Cumulative petty items. See items 24 and 25 of annexure A.			
A.-15.—Stationery and Printing—			
O.	1,000	240	185
R.	—760			—55
See item 25 of annexure A.			
A.-16.—Miscellaneous Departments—			
O.	11,500	1,594	1,361
R.	—9,906			—233
Col. 1.—Reserve provision reappropriated to other sub-heads. See item 25 of annexure A.			
For rounding—			
Charged	—200	..	+200
Voted	—135	..	+135

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "50.—Civil Works"—contd.				
B.—ORIGINAL WORKS—COMMUNICATIONS—				
	Rs.			
O.	11,18,000	9,81,706	9,82,171	
R.	-1,36,294			+465
Col. 1.—Mainly due to slow progress of works financed from the subventions from the Central Road Fund. See items 26 to 47 of annexure A.				
B.-1.—Original Works—Miscellaneous . . . . .	..	51	+51
See item 48 of annexure A.				
C.—REPAIRS—				
<i>Charged—</i>				
O.	4,06,500	4,26,400	4,18,442	
S.	21,000			-7,958
R.	-1,100			
Col. 1.—The supplementary appropriation was necessary to meet the cost of urgent repair works in the Chittagong Hill Tracts.				
<i>Voted—</i>				
O.	41,98,500	41,77,042	41,13,469	
R.	-21,458			-63,573
D.—ESTABLISHMENT—				
<i>Charged—</i>				
<i>Gross—</i>				
O.	3,38,000	3,27,000	3,27,493	
R.	-11,000			+493
<i>Deduct—Recoveries—</i>				
O.	-41,000	-36,000	-43,764	
R.	5,000			-7,764
Col. 4.—Chiefly due to larger recoveries in the last quarter and, particularly, in the last month 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.
Major Head "50.—Civil Works"—<i>contd.</i>			
D.—ESTABLISHMENT—<i>concl.</i>			
Voted—			
Gross—	Rs.		
O.	14,71,900	} 14,50,000	} 14,50,228
R.	—21,900			+ 228
Deduct—Recoveries—			
O.	—99,500	} —1,48,824	} —1,90,578
R.	—49,324			—41,754
Col. 1.—Underestimation in the original forecast.		Col. 4.—Chiefly due to the reason stated under "D.—Deduct—Recoveries—Charged".	
E.—TOOLS AND PLANT—			
Charged—			
O.	2,800	} 3,900	} 3,809
R.	1,100			—91
Col. 1.—Chiefly some new supplies and repairs not forecasted.			
Voted—			
Gross—			
O.	69,200	} 66,139	} 61,955
R.	—3,061			—4,184
Deduct—Recoveries . . . . .		..	—650
			—650
F.—GRANTS-IN-AID—			
Charged—			
O.	4,00,000	} 4,02,506	} 4,00,000
R.	2,506			—2,506
Col. 4.—The liability to meet which the appropriation was increased was not liquidated during the year.			
Voted—			
O.	26,80,500	} 23,89,028	} 23,44,963
R.	—2,91,472			—44,065
Cols. 1 and 4.—Mainly due to the inability of the local bodies to work up to the programme of road construction financed from the subventions from the Central Road Fund.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "50. Civil Works"—contd.			
G.—SUSPENSE—			
<i>Charged—</i>			
R.	Rs. —4,415	—4,415	—2,485
			+1,930
Col. 4.—Due to surrender made through oversight. See annexure B.			
<i>Voted—</i>			
O.	4,200	24,422	9,106
R.	20,222			—15,316
Col. 1.—To meet anticipated liabilities mainly in the Northern Circle.			
Col. 4.—Mainly supplies received but not paid for during the year. See annexure B.			
H.—CHARGES IN ENGLAND—			
HIGH COMMISSIONER—			
<i>Charged—</i>			
O.	54,160	54,800	54,692
R.	640			—108
<i>Voted—</i>			
O.	28,120	35,040	35,379
R.	6,920			+339
Col. 1.—Mainly pay of an officer originally forecasted under "Charged".			
I.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged</i> . . . . .	..	—288	—288
<i>Voted</i> . . . . .	..	—189	—189
<i>For rounding—</i>			
<i>Charged</i>	—460	..	+460
<i>Voted</i>	80	..	—80
Surrenders or withdrawals within grant or appro- priation—			
<i>Charged—</i>			
R. Gross	23,311	23,311	..
R. Deductions	—5,000	—5,000	..
<i>Voted—</i>			
R. Gross	7,81,327	7,81,327	..
R. Deductions	49,324	49,324	..

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 50.—Civil Works "—<i>concl'd.</i>			
Total Grant No. 25—Civil Works—			
<i>Charged—</i>			
<i>Gross</i>	12,73,000	12,38,614	—34,386
<i>Deductions</i>	—41,000	—43,764	—2,764
<i>Net</i>	12,32,000	11,94,850	—37,150
<i>Voted—</i>			
<i>Gross</i>	1,20,03,500	1,09,97,465	—10,06,035
<i>Deductions</i>	—99,500	—1,91,228	—91,728
<i>Net</i>	1,19,04,000	1,08,06,237	—10,97,763

REVIEW.

Charged savings were 3 and 1·5 per cent. of the original and the final appropriations respectively. Voted savings were 9·2 per cent. of the original grant and were mainly contributed by sub-heads A-4, B and F. Final voted savings were 2·4 per cent.

2. The gross establishment charges of the Public Works Department during 1937-38 amounted to Rs. 17·77 lakhs, *i.e.*, 23·5 per cent. of the total works outlay. A sum of Rs. 2·34 lakhs was recovered during the year on account of establishment charges for works done on behalf of private bodies and of other Departments and Governments. The net establishment charges (Rs. 15·43 lakhs) were 20·4 per cent. of the works outlay.

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

An abstract of the verified *pro-formâ* accounts of the proceeds of the tax for the year 1937-38 is given below :—

	Rs.
1. Opening balance	17,82,750
2. Net receipts (excluding refunds)	16,46,281.
3. Expenditure—	Rs.
(i) Cost of collection	62,473
(ii) Statutory payment to the Calcutta Corporation	4,50,000
(iii) Contribution to local bodies for the maintenance and construction of roads	10,19,864
(iv) Expenditure other than under (iii) on the construction and maintenance of roads	2,22,061
	<hr style="width: 100px; margin-left: auto; margin-right: 0;"/>
	17,54,398.
4. Closing balance	16,74,838.

ANNEXURE A.

Detailed statement of expenditure on important new works.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More + Less —.	Modified appropriation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—					
Original Works—Buildings—					
I. Major works above Rs. 50,000 for which specific provision was made in the budget—					
1. Construction of a record room for the Settlement Office, Dinajpur					
	7,000	16,500	15,688	+8,688	—812
Col. 5.—See sub-head A.-1. Estimate Rs. 57,964; expenditure to end of 1937-38 Rs. 50,192; balance Rs. 7,772; in progress.					
2. Works in connection with the removal of the headquarters of the Noakhali Sub-Division to Majidi in the District of Noakhali					
	1,75,000	6,378	6,258	—1,68,742	—120
Col. 5.—See sub-head A.-4.—voted and also items 18 and 24.					
3. Construction of a building in the site of the Army Clothing Factory at Alipore for accommodation of several permanent offices					
	3,50,000	1,64,338	1,45,117	—2,04,883	—19,221
Col. 5.—Retarded progress of work for the reason stated in item 2 of the note under sub-head A.-4.—Voted. Estimate Rs. 5,33,351; expenditure to end of 1937-38 Rs. 1,65,860; balance Rs. 3,67,491; in progress.					
4. Construction of a residence for the Collector of Rangpur					
	60,000	19,600	17,712	—42,288	—1,888
Col. 5.—See sub-head A.-4.—Voted. Estimate Rs. 59,150; expenditure to end of 1937-38 Rs. 21,462; balance Rs. 37,688; in progress.					

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More + Less —.	Modified appropriation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.					
Original Works—Buildings—contd.					
I. Major works above Rs. 50,000 for which specific provision was made in the budget—concl'd.					
5. Construction of new sub-divisional headquarters at Madaripur	1,00,000	34,183	29,725	—70,275	—4,458
Col. 5.—See sub-head A.-4.—Voted. Estimate Rs. 2,44,339; expenditure to end of 1937-38 Rs. 29,725; balance Rs. 2,14,614; in progress.					
6. Additions to and alterations in the Police Court buildings at No. 2, Bankshall Street, Calcutta	6,000	..	..	—6,000	..
Col. 5.—Postponement. Estimate Rs. 54,420; expenditure to end of 1937-38 Rs. 45,384; balance Rs. 9,036; in progress. See sub-head A.-5.					
7. Acquisition of land for the extension of the High Court building, Calcutta	3,40,000	3,43,200	3,43,200	+3,200	..
Estimate Rs. 3,43,200; expenditure to end of 1937-38 Rs. 3,43,200; completed. See sub-head A.-5.					
8. Construction of a new Central Jail at Duni Dum and conversion of the Ammunition Factory at Dum Dum to accommodate the Eastern Frontier Rifles	4,35,000	5,51,314	5,08,404	+73,404	—42,910
Col. 5.—Acceleration of work. Col. 6.—Belated surrender by local officers. Estimate Rs. 7,79,620; expenditure to end of 1937-38 Rs. 7,54,457; balance Rs. 25,163; in progress. See sub-head A.-6.—Voted.					
9. Construction of an Agricultural Institute at Daulatpur	1,50,000	1,50,000	1,48,801	—1,199	—1,199
Estimate Rs. 2,33,739; expenditure to end of 1937-38 Rs. 1,48,801; balance Rs. 84,938, in progress. See sub-head A.-12.					

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More + Less —.	Modified appropriation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.					
Original Works—Buildings—contd.					
II. Other major works for which specific provision was made in the budget—					
10. Collectively	2,78,775	1,46,338	1,27,012	—1,51,763	—19,326
Col. 5.—Chiefly due to postponement, delayed commencement and slow progress of works consequent on late sanction to estimates, late allotment of funds, difficulty in collecting materials and other causes. See sub-heads A.-3 to A.-7, A.-10 and A.-12.					
III. Major works for which specific provision was not made in the budget—					
11. Extension of the Sadar Registration Office at Alipore . . . .	..	3,500	3,585	+3,585	+85
Col. 5.—It was expected at the budget stage that the work would be completed during the previous year and no provision was made in the budget. Estimate Rs. 24,447; expenditure to end of 1937-38 Rs. 22,166; balance Rs. 2,281; in progress. See sub-head A.-3.					
12. Construction of temporary Sub-Treasury and Sub-Divisional Court with subsidiary buildings at Madaripur . . . .	..	125	113	+113	—12
Estimate Rs. 31,388; expenditure to end of 1937-38 Rs. 29,170; balance Rs. 2,218; in progress. See sub-head A.-4.—Voted.					
13. Additions and alterations to the Bengal Legislative Council buildings, Calcutta . . . .	..	4,449	4,434	+4,434	—15
Col. 5.—Emergent work. See sub-head A.-4.—Voted. Estimate Rs. 53,080; expenditure to end of 1937-38 Rs. 51,018; balance Rs. 2,062; in progress.					

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More + Less —.	Modified appropriation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—<i>contd.</i>					
Original Works—Buildings— <i>contd.</i>					
III. Major works for which specific provision was not made in the budget— <i>contd.</i>					
14. Erection of a temporary office building in the compound of the Assembly House, Calcutta	35,075	31,590	+31,590	—3,485
Col. 5.—Emergent work. See sub-head A.-4.—Voted. Estimate Rs. 30,101; expenditure to end of 1937-38 Rs. 31,590; excess Rs. 1,489; in progress.					
15. Construction of a second temporary office building in the compound of the Bengal Legislative Assembly, Calcutta	32,086	31,999	+31,999	—87
Col. 5.—Emergent work. See sub-head A.-4.—Voted. Estimate Rs. 34,551; expenditure to end of 1937-38 Rs. 31,999; balance Rs. 2,552; in progress.					
16. Making certain additions and alterations in the sitting arrangements in the Bengal Legislative Assembly Chamber, Calcutta	25,500	25,455	+25,455	—45
Col. 5.—Emergent work. See sub-head A.-4.—Voted. Estimate Rs. 27,049; expenditure to end of 1937-38 Rs. 25,455; balance Rs. 1,594; in progress.					
17. Purchase of land and buildings of the Church of Nazarene India Mission for accommodation of Kishoregunj Sub-Divisional Offices	15,000	15,000	+15,000	..
Col. 5.—Emergent work. See sub-head A.-4.—Voted. Estimate Rs. 15,000; expenditure to end of 1937-38 Rs. 15,000; completed.					

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More + Less —.	Modified appropriation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—<i>contd.</i>					
Original Works—Buildings— <i>contd.</i>					
III. Major works for which specific provision was not made in the budget— <i>contd.</i>					
18. Constructing semi-permanent record room at the Judge's Court, Maijdi					
	..	2,629	2,620	+ 2,620	—9
Col. 5.—The work is included in the scheme referred to in item 2 <i>ante</i> . Estimate Rs. 58,899; expenditure to end of 1937-38 Rs. 57,776; balance Rs. 1,123; in progress. See sub-head A.-5.					
19. Construction of 41 cells for the dangerous class of prisoners in the Dacca Central Jail					
	..	566	281	+ 281	—285
Estimate Rs. 39,978; expenditure to end of 1937-38 Rs. 281; balance Rs. 39,697; in progress. See sub-head A.-6.—Voted.					
20. Reconstruction of the main perimeter wall of the Central Jail at Rajshahi					
	..	9,830	9,826	+ 9,826	—4
Col. 5.—Emergent work. Estimate Rs. 49,967; expenditure to end of 1937-38 Rs. 45,870; balance Rs. 4,097; in progress. See sub-head A.-6.—Voted.					
21. Construction of Beliaghata Police Section House, Calcutta (excluding the cost of electric installations)					
	..	4,400	3,587	+ 3,587	—813
Col. 5.—Emergent work. Estimate Rs. 2,02,677; expenditure to end of 1937-38 Rs. 1,72,781; balance Rs. 29,896; in progress. See sub-head A.-7.—Voted.					
22. Construction of a residence for the Superintendent of Police at Jalpaiguri					
	..	10,900	10,878	+ 10,878	—22
Col. 5.—Emergent work. Estimate Rs. 25,100; expenditure to end of 1937-38 Rs. 21,863; balance Rs. 3,237; in progress. See sub-head A.-7.—Voted.					

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More + Less —.	Modified appropriation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.					
Original Works—Buildings—concl'd.					
III. Major works for which specific provision was not made in the budget—concl'd.					
23. Construction of a single-storied hostel for the Mahomedan students of the Krishnagar College					
	..	..	—12	—12	—12
Estimate Rs. 15,542; expenditure to end of 1937-38 Rs. 15,582; excess Rs. 40; completed. See sub-head A.-9 (b).—Voted.					
24. Providing fire protection appliances for the temporary buildings at Maijdi					
	..	11,150	10,898	+10,898	—252
Col. 5.—The work is included in the scheme referred to in item 2 <i>ante</i> . Estimate Rs. 12,312; expenditure to end of 1937-38 Rs. 10,898; balance Rs. 1,414; in progress. See sub-head A.-14.—Voted.					
IV. Minor works—					
25. Collectively—					
Charged					
	51,200	40,158	36,951	—14,249	—3,207
Col. 5.—Mainly due to delayed progress of some works in the Chittagong Hill Tracts owing to difficulty in transport of materials. See sub-heads A.-4, A.-6, A.-7, A.-9 (b), A.-10 and A.-14.					
Voted					
	5,31,360	5,11,790	5,08,161	—23,199	—3,629
See sub-heads A.-1 to A.-16.					
For rounding—					
Charged					
	—200	—200	..	+200	+200
Voted					
	—135	—135	..	+135	+135
Total Original Works—Buildings—					
Charged					
	51,000	39,958	36,951	—14,049	—3,007
Voted					
	24,33,000	20,98,716	20,00,332	—4,32,668	—98,384

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More + Less —.	Modified appropriation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.					
Original Works—Communications— Works met from revenue—					
I. Major works above Rs. 50,000 for which specific provision was made in the budget—					
26. Arboricultural operations on some of the roads in the Duars in the Jalpaiguri District					
	5,000	5,000	4,980	—20	—20
Estimate Rs. 2,21,000 ; expenditure to end of 1937-38 Rs. 1,80,848 ; balance Rs. 40,152 ; in progress. See sub-head B.					
27. Construction of roadways and footpaths on the Chand- mari Bridge, Howrah					
	38,200	27,700	27,509	—10,691	—191
Col. 5.—Chiefly due to slower progress of work on the approaches to the bridge by the Railway Department. Estimate Rs. 73,219 ; expenditure to end of 1937-38 Rs. 62,509 ; balance Rs. 10,710 ; in progress. See sub-head B.					
II. Other major works for which specific provision was made in the budget—					
28. Collectively					
	15,000	12,000	11,952	—3,048	—48
Col. 5.—Chiefly due to slow progress of work on a drainage scheme. See sub-head B.					
III. Major works for which speci- fic provision was not made in the budget—					
29. Laying 2" pitch and tar grout over the existing surface of the 9th to the 16th miles ex- cept the 13th mile of the Calcutta-Jessore Road					
	..	13,200	11,750	+11,750	—1,450
Col. 5.—Work treated as emergent as it was considered that it might reduce recurring repair charges. Estimate Rs. 84,603 ; expenditure to end of 1937-38 Rs. 30,206 ; balance Rs. 54,397 ; in progress. See sub-head B.					

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More + Less —.	Modified appropriation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—<i>contd.</i>					
Original Works—Communications— Works met from revenue— <i>concl.</i>					
III. Major works for which specific provision was not made in the budget— <i>concl.</i>					
30. Resumption from the Port Commissioners, Calcutta, of the land required for the Im- provement Trust Scheme No. XLVI . . . . .	..	2,66,400	2,66,400	+2,66,400	..
Col. 5.—Omission to provide in the budget for payment of compensation to the Port Commissioners, Calcutta, for resumption of certain lands. Estimate Rs. 2,66,400; expenditure to end of 1937-38 Rs. 2,66,400; completed. See sub-head B.					
31. Laying 2" carpet on the 13th, 14th and 15th miles of the Diamond Harbour Road . . . . .	..	21,755	22,075	+22,075	+320
Col. 5.—Same as in respect of Col. 5 under item 29 <i>ante</i> . Estimate Rs. 49,460; expenditure to end of 1937-38 Rs. 45,899; balance Rs. 3,561; in progress. See sub-head B.					
IV. Minor works—					
32. Collectively	33,000	31,000	24,994	—8,006	—6,006
Cols. 5 and 6.—Mainly due to (1) non-utilisation of Rs. 3,958 earmarked for urgent demands and (2) cumulative petty savings not surrendered by local officers in time. See sub-head B.					
For rounding	—200	—200	..	+200	+200
Total—Original Works—Communica- tions—Works met from revenue .	91,000	3,76,855	3,69,660	+2,78,660	—7,195

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More + Less —.	Modified appropriation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.					
Original Works—Communications— Works financed from the subventions from the Central Road Fund—					
I. Major works above Rs. 50,000 for which specific provision was made in the budget—					
33. Reconstruction of the Ghoshpara Road in the district of 24-Parganas	24,000	24,000	23,903	—97	—97
Estimate Rs. 4,71,507 ; expenditure to end of 1937-38 Rs. 4,62,083 ; balance Rs. 9,424 ; in progress. See sub-head B.					
34. Improvement to the Calcutta-Jessore Road	1,41,000	1,43,766	1,39,599	—1,401	—4,167
Estimate Rs. 6,53,162 ; expenditure to end of 1937-38 Rs. 6,11,283 ; balance Rs. 41,879 ; in progress. See sub-head B.					
35. Pabna-Ishurdi Road	1,49,000	65,000	64,823	—84,177	—177
Col. 5.—Slow progress of work. Estimate Rs. 9,17,417 ; expenditure to end of 1937-38 Rs. 8,50,068 ; balance Rs. 67,349 ; in progress. See sub-head B.					
36. Construction of Jhikargacha Bridge on the Jessore Road	50,000	1,500	1,497	—48,503	—3
Col. 5.—Same as for col. 5 under item 35. Estimate Rs. 1,09,657 ; expenditure to end of 1937-38 Rs. 1,497 ; balance Rs. 1,08,160 ; in progress. See sub-head B.					
37. Improvement to the Grand Trunk Road—Constructing bridge over the Kunti river	40,000	23,195	22,477	—17,523	—718
Col. 5.—Same as for col. 5 under item 35. Estimate Rs. 88,250 ; expenditure to end of 1937-38 Rs. 22,477 ; balance Rs. 65,773 ; in progress. See sub-head B.					

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More + Less —.	Modified appropriation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.					
Original Works—Communications— Works financed from the subventions from the Central Road Fund—contd.					
I. Major works above Rs. 50,000 for which specific provision was made in the budget—concl'd.					
38. Special Tools and Plant required for the construction of Bagrakote-Sevoke Road	18,000	15,000	} 2,81,775	-86,225	+25,400
Construction of road from Bagrakote to Sevoke	3,50,000	2,41,375			
Col. 5.—Slow progress of work during the first nine months of the year. Col. 6.—Acceleration of work during the last quarter of the year. The local officer did not apply for the necessary funds, through oversight. Estimate Rs. 14,88,072; expenditure to end of 1937-38 Rs. 4,31,179; balance Rs. 10,56,893; in progress. See sub-head B.					
39. Comilla-Mainamati-Barkanta-Daudkandi Road—Improvement of the portion from Barkanta to Daudkandi Road above 18 miles	1,50,000	60,000	60,508	-89,492	+508
Col. 5.—Slow progress of work. Estimate Rs. 4,85,665; expenditure to end of 1937-38 Rs. 82,457; balance Rs. 4,03,208; in progress. See sub-head B.					
40. Diversion of the Grand Trunk Road in the 13th mile near Hastings Jute Mills	74,000	..	..	-74,000	..
Col. 5.—Work postponed. Estimate Rs. 91,150. See sub-head B.					
41. Diversion of Grand Trunk Road near Hooghly	20,000	2,000	2,036	-17,964	+36
Col. 5.—Late commencement of work. Estimate Rs. 1,16,741; expenditure to end of 1937-38 Rs. 2,228; balance Rs. 1,14,513; in progress. See sub-head B.					

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More + Less —.	Modified appropriation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.					
Original Works—Communications—					
Works financed from the subventions from the Central Road Fund—contd.					
II. Other major works for which specific provision was made in the budget—					
42. Collectively	6,000	1,675	..	—6,000	—1,675
Col. 5.—Provision for a work completed in March 1937. Col. 6.—Unutilised provision for unforeseen and urgent demands. See sub-head B.					
III. Major works for which specific provision was not made in the budget—					
43. Construction of the approaches to the proposed bridge over the Cossye river near Sadarghat, Midnapore . . . . .	..	13,538	10,224	+10,224	—3,314
Col. 5.—Emergent work. Col. 6.—Due to delayed receipt of the designs for some culverts. Estimate Rs. 58,672; expenditure to end of 1937-38 Rs. 10,224; balance Rs. 48,448; in progress. See sub-head B.					
44. Improvement to Goody's Trunk Road . . . . .	..	7	—484	—484	—491
Estimate Rs. 66,428; expenditure to end of 1937-38 Rs. 60,385; balance Rs. 6,043; in progress. See sub-head B.					
45. Diversion of the Grand Trunk Road between 56th mile 3rd quarter and 57th mile 3rd quarter near Momaribazar (Railway portion of the work) . . . . .	..	257	257	+257	..
Estimate Rs. 71,771; expenditure to end of 1937-38 Rs. 66,789; balance Rs. 4,982; in progress. See sub-head B.					

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More + Less —.	Modified appropriation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—<i>concl.</i>					
Original Works—Communications— Works financed from the subventions from the Central Road Fund— <i>concl.</i>					
III. Major works for which specific provision was not made in the budget— <i>concl.</i>					
46. Experimental works near about Calcutta for the inspection of members and delegates of Indian Road Congress . . . . .	..	3,448	4,103	+ 4,103	+ 655
Col. 5.—As its name implies, the work was an unforeseen and special one. Estimate Rs. 20,000; expenditure to end of 1937-38 Rs. 20,655; excess Rs. 655; in progress. See sub-head B.					
IV. Minor works—					
47. Collectively	5,000	10,090	1,793	—3,207	—8,297
Col. 6.—Chiefly due to delay in supply of the designs for culverts in the Cossye bridge at Midnapur. See sub-head B.					
Total—Original Works—Communications—Works financed from the subventions from the Central Road Fund					
	10,27,000	6,04,851	6,12,511	—4,14,489	+ 7,600
Total—Original Works—Communications					
	11,18,000	9,81,706	9,82,171	—1,35,829	+ 465
Original Works—Miscellaneous—					
IV.—Minor works—					
48. Collectively . . . . .	..	..	51	+ 51	+ 51
See sub-head B.-1.					

Important comments.

Expenditure on works, maintenance and repairs, appears under sub-heads A-1 to A-16, B, B-1 and C of the grant. The figures of appropriation and expenditure under these sub-heads for the year under review were as follows :—

	In Rs. lakhs.
Original appropriation	82.28
Modified appropriation	77.24
Expenditure	75.51

The saving of Rs. 6.77 lakhs in the original appropriation was the net effect of an aggregate drop of Rs. 12.27 lakhs in the expenditure on certain works set off by a total increase of Rs. 5.50 lakhs in the outlay on others. The more important savings and excesses are analysed below :—

Savings in the original appropriation.

	Rs lakhs.
(i) Abandonment of the scheme for shifting the head quarters of Noakhali (vide item 2 of annexure A)	1.69
(ii) Retarded progress of a work due to contractors' refusal to proceed with it (vide item 3 of annexure A)	2.05
(iii) Delayed commencement and postponement of some works (vide items 4, 5 and 10 of annexure A)	2.64
(iv) Slow progress of works financed from the subventions from the Central Road Fund (vide items 35, 36 and 38 to 40 in annexure A)	3.82

Excesses over the original appropriation.

(i) Larger expenditure on a work owing to acceleration (vide item 8 of annexure A)	1.73
(ii) Emergent works in the Bengal Legislative Assembly buildings not provided for (vide items 13 to 16 of annexure A) . . . . .	. 93
(iii) Omission to provide in the budget for a work (vide item 30 of annexure A)	2.66

The savings in the original appropriation do not indicate over-estimation.

2. Expenditure was less than the modified appropriation by Rs. 1.73 lakhs. The most important single item in the final savings was a sum of Rs. .43 lakh due to belated surrender by local officers (vide item 8 of annexure A).

3. The number of major works in progress during the year was 55. Major works completed during the year were 6 and there were no marked variations between the estimates and expenditure.

ANNEXURE B.

Suspense.

(See sub-head G.)

The nature of the transactions recorded under the minor head "Suspense" is explained in paragraph 1 of annexure B to Grant No. 9—Irrigation.

The transactions under each unit of suspense during 1937-38 are exhibited below :—

Detailed units.	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—					
Suspense—					
<i>Charged—</i>					
Purchases . . . . .	..	40,522	40,522	..	..
Stock	2,746	..	2,487	-2,487	259
Miscellaneous P. W. Advances . . . . .	..	896	894	2.	1
TOTAL	2,746	41,418	43,903	-2,485	261
Voted—					
Purchases	-59,617	12,84,542	12,71,360	13,173	-46,444
Stock	74,847	1,82,143	1,81,316	827	75,674
Miscellaneous P. W. Advances	13,878	9,413	14,307	-4,894	8,984
TOTAL	29,108	14,76,098	14,66,992	9,106	38,214
GRAND TOTAL	31,854	15,17,516	15,10,895	6,621	38,475

ANNEXURE C,

*Store Accounts of the Public Works (Communications and Works) Department
for the year 1937-38.*

Particulars of Stores.	Opening balance.	Receipts during the year.	Disposal by utilisation or sales.	Deprecia- tion or write-off.	Closing balance.
1.	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Small stores	1,250	208	376	..	1,082
2. House fittings	238	51	36	..	253
3. Building materials	20,868	3,064	3,164	11,436	9,332
4. Timber	74	..	..	..	74
5. Metals	2,570	1,062	1,114	3	2,515
6. Fuel	1,722	6,708	6,528	..	1,902
7. Painters' stores	5,644	2,382	4,710	12	3,304
8. Miscellaneous stores	17,783	1,67,929	1,55,182	63	30,467
9. Land and Kiln	27,443	23	392	..	27,074
10. Storage	..	716	786	..	-70
TOTAL	77,592	1,82,143	1,72,288	11,514	75,933

The increase of Rs. 12,684 in the closing balance under item 8 was mainly due to the fact that materials purchased by a Division in February and March 1938 could not be fully utilised during the year.

The book balance of stock for each Public Works Division was reported to have been verified by the Sub-Divisional Officers concerned. Revaluation of stock was also reported to have been conducted under the orders and supervision of the Divisional Officers and steps for the adjustment of the resultant profits and losses according to the Public Works Account Rules taken. The transactions under stock were normal during the year.

Grant No. 26.—Famine Relief.

See also the Audit Report.

Major Head and Sub-head	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "54.—Famine.—A—Famine Relief".			
A.—Salaries and Establishment—			
O.	Rs. 1,000	777	765
R.	—223			—12
C.—GRATUITOUS RELIEF—			
O.	10,000	5,947	5,304
R.	—4,053			—643
Col. 1.—Improvement in the agricultural situation and absence of any serious flood or drought			
D.—MISCELLANEOUS—			
O.	1,89,000	..	..
R.	—1,89,000		
Col. 1.—Same as under sub head C.			
Surrenders or withdrawals within grant or appropriation—			
R.	1,93,276	1,93,276	.. —1,93,276
<hr/>			
Total Grant No. 26	2,00,000	6,069	—1,93,931

See also the Audit Report.

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

Major Head " 55.—Superannuation Allowances and Pensions "

A.—SUPERANNUATION AND RETIRED ALLOWANCES—

Charged—

O.	Rs. 3,17,000	} 3,92,000	3,89,291	—2,709
R.	75,000			

Col. I.—To meet growth of expenditure (Rs. 20,000) and transfer of Rs. 55,000 from sub-head " D " for the reasons explained in paragraph 2 of the review.

Voted—

O.	59,51,000	} 61,41,000	62,18,061	+77,061
R.	1,90,000			

B.—EQUATED PAYMENTS OF COMMUTED VALUE OF PENSIONS CHARGED TO CAPITAL—

Charged—

O.	1,75,000	} 1,59,000	1,59,501	+501
R.	—16,000			

Voted—

O.	2,23,000	} 2,25,000	2,24,756	—244
R.	2,000			

C.—COMPASSIONATE ALLOWANCES—

<i>Charged</i>	9,000	7,958	—1,042
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Voted—

O.	45,000	} 46,000	44,580	—1,420
R.	1,000			

D.—COVENANTED CIVIL SERVICE PENSIONS—

Charged—

O.	55,000	}
R.	—55,000			

See note under " A—Charged " and paragraph 2 of the review.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 55.—Superannuation Allowances and Pensions "—<i>contd.</i>			
E.—DONATIONS TO PROVIDENT FUND—			
<i>Charged—</i>	Rs.		
O.	9,000	} 8,000	.. —8,000
R.	—1,000		
Col. 4.—It was decided after the close of the year, to adjust the charges in the following year.			
<i>Voted—</i>			
O.	46,000	} 43,000	42,834 —166
R.	—3,000		
F.—GRATUITIES—			
O.	60,000	} 41,500	42,248 +748
R.	—18,500		
Col. 1.—A fluctuating item. Reduction made on the trend of actuals.			
I. CHARGES IN ENGLAND—			
I.1.—Secretary of State—			
<i>Charged</i>	3,20,000	3,23,377	+3,377
I.2.—High Commissioner—			
<i>Charged</i>	17,60,000	17,69,608	+9,608
<i>Voted—</i>			
O.	2,13,000	} 2,27,000	2,25,351 —1,649
R.	14,000		
Col. 1.—Increase in the number of pensioners.			
J.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged</i>	..	[—10,844	—10,844
<i>Voted</i>	..	—1,168	—1,168

Grant No. 27.—Superannuation Allowances and Pensions, etc.— *contd.* 177

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "55.—Superannuation Allowances and Pensions"—<i>concl'd.</i>			
K.—Deduct—PENSIONARY CHARGES TRANSFERRED TO COMMERCIAL DEPARTMENTS—			
<i>Charged—</i>			
O.	Rs. —35,000	} —37,000	—35,106
R.	—2,000		
<i>Voted—</i>			
O.	—60,000	} —70,000	—66,870
R.	—10,000		
Col. 1.—Post-budget revision of the rate for the calculation of the pensionary charges of the Irrigation Department.			
Total of Major Head—			
<i>Charged—</i>			
O.	26,10,000	} 26,11,000	26,03,735
R.	1,000		
<i>Voted—</i>			
O.	64,78,000	} 66,53,500	67,29,792
R.	1,75,500		
Major Head "55A.—Commutation of Pensions financed from Ordinary Revenues."			
L.—AMOUNT TRANSFERRED FROM "83—PAYMENTS OF COMMUTED VALUE OF PENSIONS"—			
<i>Charged—</i>			
R.	81,000	81,000	55,741
Col. 1.— ^Δ Post-budget decision to finance commutation charges from revenue. Col. 4.—A fluctuating item.			
<i>Voted—</i>			
R.	8,20,000	8,20,000	8,18,266
Col. 1.—Same as in the note for col. 1 under " <i>Charged</i> ".			
Total of Major Head—			
<i>Charged—</i>			
R.	81,000	81,000	55,741
<i>Voted—</i>			
R.	8,20,000	8,20,000	8,18,266

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "83.—Payments of commuted value of pensions".			
M.—PAYMENTS OF COMMUTED VALUE OF PENSIONS—			
(a) Payments in India—			
Charged—			
O. Rs. 70,000	} 51,000	48,420	—2,580
R. —19,000			
Charged and Voted : Col. 1.—Based on the progress of actuals.			
Voted—			
O. 9,95,000	} 8,24,381	8,21,647	—2,734
R. —1,70,619			
(b) Payments in England—			
(i) Par value—			
Charged 30,000		7,359	—22,641
Col. 4.—A fluctuating item.			
Voted—			
O. 5,000	} ..	..	..
R. —5,000			
No case.			
(ii) Loss or gain by exchange—			
Charged . . . . . ..	..	—38	—38
N₁—Deduct—AMOUNT FINANCED FROM ORDINARY REVENUES—			
Charged—			
R. —81,000	—81,000	—55,741	+25,259
*Cols. 1 and 4.—Charged and Voted—Same as in the note under sub-head "L—Charged".			
Voted—			
R. —8,20,000	—8,20,000	—8,18,266	+1,734
O.—Deduct₂—AMOUNT RECOVERED FROM OTHER GOVERNMENTS—			
R. —4,381	—4,381	—3,381	+1,000
Col. 4.—Due to reappropriation sanctioned through a misapprehension by the controlling authority.			

Grant No. 27.—Superannuation Allowances and Pensions, etc.—*contd.* 179

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "83.—Payments of commuted value of pensions"—<i>concl'd.</i>			
P.—Deduct—CAPITAL PORTION OF EQUATED PAYMENTS OUT OF REVENUE—			
<i>Charged—</i>			
O. Rs. —17,000	} —15,000	} —15,427	} —427
R. 2,000			
<i>Voted—</i>			
O. —2,23,000	} —2,25,000	} —2,24,756	} +244
R. —2,000			
Total of Major Head—			
<i>Charged—</i>			
O. 83,000	} —15,000	} —15,427	} —427
R. —98,000			
<i>Voted—</i>			
O. 7,77,000	} —2,25,000	} —2,24,756	} +244
R. —10,02,000			
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R. Gross —65,000	—65,000	..	+65,000
R. Deductions 81,000	81,000	..	—81,000
<i>Voted—</i>			
R. Gross —8,20,881	—8,20,881	..	+8,20,881
R. Deductions 8,36,381	8,36,381	..	—8,36,381
Total—Grant No. 27—			
<i>Charged—</i>			
Gross 27,45,000	27,45,000	27,50,373	+5,373
Deductions —52,000	—52,000	—1,06,274	—54,274
Net 26,93,000	26,93,000	26,44,099	—48,901
<i>Voted—</i>			
Gross 75,38,000	75,38,000	84,36,575	+8,98,575
Deductions —2,83,000	—2,83,000	—11,13,273	—8,30,273
Net 72,55,000	72,55,000	73,23,302	+68,302

REVIEW.

Charged savings were 1·8 and 1·2 per cent. of the original and the final appropriations respectively. Voted expenditure was ·9 and 1 per cent. in excess of the original and the modified grants respectively.

2. Provision was originally made under sub-head " D " for certain payments to the Central Government on account of pensions payable to officers serving under the Provincial Government and recoverable from the Provincial Government. Subsequently Government decided that these charges should be shown under sub-head " A ".

Grant No. 28.—Charges on account of Stationery and Printing. 181

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 56. - Stationery and Printing ".			
A.—STATIONERY SUPPLIED FROM CENTRAL STORES—			
<i>Charged—</i>			
O.	Rs. 700	635	624
R.	—65			—11
<i>Voted—</i>			
O.	8,44,000	8,05,867	7,95,623
R.	—38,133			—10,244
B.—DISCOUNT ON PLAIN PAPER USED WITH STAMPS .			
	16,000	14,941	—1,059
C.—PURCHASE OF PLAIN PAPER USED WITH STAMPS—			
O.	94,000	93,285	92,793
R.	—715			—492
D.—GOVERNMENT PRESSES—			
D.-1.—Pay of Officers—			
<i>Charged—</i>			
O.	11,400	11,465	11,446
R.	65			—19
<i>Voted—</i>			
O.	37,300	39,371	39,383
R.	2,071			+12
D.-2.—Pay of Establishments—			
O.	7,90,388	7,92,720	7,92,034
R.	2,332			—686
D.-3.—Allowances, honoraria, etc.—			
O.	12,972	11,543	9,165
R.	—1,429			—2,378
Col. 4.—Mainly in the provision for cost of passage owing to the delayed departure of an officer on leave ex-India.			
D.-4.—Other contingencies—			
O.	92,260	93,356	91,786
R.	1,096		

182 Grant No. 28.—Charges on account of Stationery and Printing—*contd.*

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "56.—Stationery and Printing"—<i>contd.</i>			
D.—GOVERNMENT PRESSES—<i>contd.</i>			
D.-5.—Contract Contingencies—	Rs.		
O.	61,340	} 48,415	47,284
R.	—12,925			—1,131
Col. 1.—Mainly due to the failure of a firm to overhaul some linotype machines (Rs. 8,900) and less supply of forms to Debt Conciliation Boards owing to the retarded progress in the establishment of such Boards (Rs. 3,500).			
D.-6.—Mechanical Section—			
O.	20,700	} 20,684	20,465
R.	—16			—219
D.-7.—Type Foundry Section	4,220	4,223	+3
D.-8.—Provision for Depreciation—			
O.	1,04,024	} 99,226	95,627
R.	—4,798			—3,599
See paragraph 2 of the Review.			
D.-9.—Stores—			
O.	22,850	} 23,350	23,327
R.	500			—23
D.-10.—Additions to Plant and Machinery—			
O.	16,761	} 16,440	16,391
R.	—321			—49
D.-11.—Charges payable to other Governments, Departments, etc.—			
O.	59,000	} 62,000	60,212
R.	3,000			—1,788
D.-12.—Renewals and replacements from De- preciation Reserve—			
O.	43,600	} 43,625	43,297
R.	25			—328
D.-13.— <i>Deduct</i> —Amount transferred from De- preciation Reserve—			
O.	—43,600	} —43,625	—43,297
R.	—25			+328
For rounding		85	..
			—85

Grant No. 28.—Charges on account of Stationery and Printing—*contd.* 183

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 56.—Stationery and Printing "—<i>concl'd.</i>			
F.—COST OF PRINTING WORK DONE BY OTHER GOVERNMENTS—			
O.	Rs. 200	1,824	1,718
R.	1,624			—106
Col. 1.—Mainly transfer of the lump provision for the supply of cheque forms from sub-head " D.-11 ".			
G.—CHARGES IN ENGLAND- HIGH COMMISSIONER—			
Gross—			
O.	43,200	41,907	34,124
R.	—1,293			—7,783
Col. 4.—Changes in the leave programme.			
<i>Deduct</i> —Amount transferred from Depreciation Reserve for renewals and replacements—			
O.	—13,120	—12,080	—12,017
R.	1,040			+63
H.—LOSS OR GAIN BY EXCHANGE.			
	..	—115	—115
<i>For rounding—</i>			
<i>Charged</i>	—100	..	+100
<i>Voted</i>	—180	..	+180
Total of Major Head—			
<i>Charged</i>	12,000	12,070	+70
<i>Voted—</i>			
O.	22,06,000	21,58,033	21,26,964
R.	—47,967			—31,069
" Deposits and Advances—Deposits not bearing interest—Reserve Funds."			
I.—DEPRECIATION RESERVE FUND—GOVERNMENT PRESSES—			
O.	57,000	55,985	55,314
R.	—1,015			—671

184 Grant No. 28.—Charges on account of Stationery and Printing—*contd.*

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Surrenders or withdrawals within grant or appropriation—			
R. Gross	Rs. 49,997	49,997	.. —49,997
R. Deductions	—1,015	—1,015	.. +1,015
<hr/>			
Total—Grant No. 28—			
<i>Charged</i>	12,000	12,070	+70
Voted—			
Gross	23,19,720	22,37,592	—82,128
Deductions	—56,720	—55,314	+1,406
Net	22,63,000	21,82,278	—80,722

REVIEW.

The charged appropriation was exceeded by .6 per cent. Voted savings were 3.6 and 1.4 per cent. of the original and the modified grants respectively.

2. The saving under "D.-8" was due to the revision of the rates of depreciation of different articles in May, 1937. The controlling authority explained that the saving remained unadjusted owing to the failure of a local officer to review the position in the light of the changed rates and that steps had been taken to prevent such omission in future.

3. The transactions relating to the "Depreciation Reserve Fund—Government Presses" appear under sub-head "I" in the Appropriation Accounts. The Depreciation Reserve Fund for the presses was constituted by the Government of Bengal with effect from the year 1927-28 to provide a reserve to meet the cost of renewal and replacement of plant, machinery and furniture of the Government presses. The annual receipts of the Fund consist of (a) the amount of depreciation calculated on the value of plant, machinery and furniture in use in the press during the year and (b) the bookvalue of the plant, machinery and furniture disposed of during the year. The Fund is available for renewal or replacement of articles of plant, machinery and furniture (except the cost of petty repairs) to the extent of the amount at the credit of the Fund from time to time.

The position of the Depreciation Reserve Fund for the year 1937-38 is shown below :—

—	Opening balance.	Receipts.	Expenditure.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Bengal Government Press	2,23,117	56,021	50,026	2,29,112
Press and Forms Department	1,20,190	30,606	5,288	1,54,508
Total	3,43,307	95,627	55,314*	3,83,620

* *Vide* Col. 3 under Sub-head "1" in the Appropriation Accounts.

Store Accounts of the Central Jail Press, Alipore for the year 1937-38.

—	Opening balance.	Receipt.	Issues.	Shortage.	Excess.	Closing balance.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery, printing and binding materials	85,060	4,63,151	4,61,670	..	..	86,541
Spare parts and petty plant	13,383	953	1,387	..	..	12,949
Dead Stock	4,695	1,279	1,451	..	..	4,523
Other stores	8,971	10,862	11,899	..	..	7,934

The stock was verified by a travelling auditor of the office of the Inspector General of Prisons, Bengal.

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

ALIPORE,
The 19th August, 1938.

C. HEATH,
Press and Forms Manager,
Bengal (Offg.).

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

CALCUTTA,
The 5th September, 1938.

A. C. BANERJI,
Assistant Accounts Officer,
Bengal.

Store Accounts of Bengal Government Press and its branches for the year 1937-38.

—	Opening balance.	Receipts.	Issues.	Shortage.	Excess.	Closing balance.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery, printing and binding materials	36,894	1,14,209	1,21,153	7	14	30,040
Spare parts and petty plant.	10,041	13,230	15,782	715	716	7,489
Dead Stock . . . . .	..	67,769	67,769	<i>nil.</i>	<i>nil.</i>	<i>nil.</i>
Other stores	7,152	23,424	23,776	215	167	6,800

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

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

ALIPORE, }
The 10th September, 1938. }

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

The store accounts of the Bengal Government Press and its branches for the year 1937-38 were 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 explanations given to me.

CALCUTTA, }
The 12th September, 1938. }

A. C. BANERJI,
Assistant Accounts Officer,
Bengal.

See also the Audit Report.

Major Head and Sub head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous".			
A.—ALLOWANCES TO TERRORISTS AND OTHER STAFF PRISONERS	6,500	6,114	—386
U.—DONATIONS FOR CHARITABLE PURPOSES—			
	Rs.		
O. 77,000	78,823	76,984	—1,839
R. 1,823			
D.—CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS—			
O. 5,800	4,100	3,769	—331
R. —1,700			
Col. 1.—Fall in the number of deportation cases.			
E.—SPECIAL COMMISSIONS OF ENQUIRY—			
O. 50,000	1,200	1,200	..
R. —48,800			
Col. 1.—Delay in appointing the Commission to examine the land revenue system in Bengal.			
F.—REWARDS FOR DESTRUCTION OF WILD ANIMALS—			
<i>Charged—</i>			
O. 100	..	..
R. —100			
<i>Voted—</i>			
O. 3,000	3,400	3,395	—105
R. 400			
G. PETTY ESTABLISHMENTS—			
O. 95,000	95,623	96,202	+579
R. 623			
H.—IRRECOVERABLE TEMPORARY LOANS, WRITTEN OFF—			
O. 20,000	1,49,287	1,30,908	—18,379
R. 1,29,287			
Col. 1.—Mainly due to write-off of irrecoverable land improvement and agricultural loans in the Backerganj district. Col. 4.—Mainly due to excess reappropriation of funds through misapprehension.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 57.—Miscellaneous "—contd.			
I.—RENTS, BATES AND TAXES—			
	Rs.		
O.	43,000	43,700	43,121
R.	700			—579
J.—CONTRIBUTIONS—			
O.	9,95,000	9,88,105	9,87,036
R.	—6,895			—1,069
L.—MISCELLANEOUS DURBAR CHARGES—			
O.	4,000	5,900	5,723
R.	1,900			—177
Col. 1.—Due to an addition of Rs. 3,500 for replacing a durbar <i>shamiana</i> set off by reduction of Rs. 1,600 owing to the recipient of a title selecting a less costly khilat.			
M.—MISCELLANEOUS AND UNFORESEEN CHARGES—			
O.	14,07,000	11,60,360	10,87,685
R.	—2,46,640			—72,675
Col. 1.—(i) Abolition of a detention camp (Rs. 1,16,000), (ii) release of a large number of detenus towards the latter part of the year (Rs. 88,000) and (iii) saving in the reserve provision for unforeseen charges (Rs. 42,000). Col. 4.—Cumulative petty items due to the accelerated release of detenus and retention of funds by the District Officers in view of the policy of Government to grant after-release allowances in cases where detenus had no independent sources of income.			
MM.—CHARGES IN CONNECTION WITH THE CELEBRATION IN INDIA OF HIS MAJESTY'S CORONATION—			
R.	25,000	25,000	24,716
			—284
Col. 1.—Post-budget decision to adjust under this head the charges on account of illuminations in connection with the coronation of His Majesty the King Emperor.			
N.—CHARGES IN ENGLAND—HIGH COMMISSIONER .			
		400	339
			—61
O.—LOSS OR GAIN BY EXCHANGE			
		..	—2
			—2
For rounding			
		300	..
			—300

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 57. Miscellaneous "—concl'd			
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
<i>R.</i>	Rs. 100	100	.. —100
<i>Voted—</i>			
<i>R.</i>	1,44,302	1,44,302	.. —1,44,302
Total— Grant No. 29.—Miscellaneous—			
<i>Charged</i>		100	.. —100
<i>Voted</i>		27,07,000	24,67,090 —2,39,910

REVIEW.

Voted savings were 8·9 and 3·7 per cent. of the original and the modified grants respectively and mainly contributed by sub-head " M "

Grant No. 30.—Interest Free Advances.

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.
A.—ADVANCES REPAYABLE—			
A. 1.—Civil Advances	3,34,000	3,45,476	+11,476
Col. 4.—Mainly due to larger demands during March 1938 than anticipated.			
Total	3,34,000	3,45,476	+11,476

See also the Audit Report.

Major Head and Sub-head.	Final Grant of Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " Loans to Municipalities, Port Funds, etc. "			
A.—LOANS TO MUNICIPALITIES—			
	Rs.		
O.	8,30,000	6,75,000	6,75,000
R.	—1,55,000		
Col. 1.—Mainly due to certain municipalities not taking the loans for their water supply schemes.			
B.—LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES—			
O.	5,09,000	1,09,000	98,500
R.	—4,00,000			—10,500
Col. 1.—Due to a District Board deciding to finance a water supply scheme from its own funds (Rs. 2,00,000) and non-payment of loans to some District Boards which could not fulfil the conditions attached to the grant of loans (Rs. 2,00,000). Col. 4.—Non-establishment of District School Boards in some districts			
D.—ADVANCES TO CULTIVATORS—			
O.	5,00,000	3,86,809	3,72,609
R.	—1,13,191			—14,200
Col. 1.—Due to improvement in the agricultural situation and there being no serious flood or drought. Col. 4.—Chiefly unutilised balances retained by some local officers as a margin of safety.			
E.—ADVANCES UNDER SPECIAL LAWS—			
O.	35,000	9,428	9,237
R.	—25,572			—191
Col. 1.—Adjustment of the cost of maintenance of the Gumti Embankment deferred pending legal proceedings (Rs. 23,511) and execution of works at lower rates (Rs. 2,061).			
F.—MISCELLANEOUS LOANS AND ADVANCES—			
O.	3,40,000	3,49,171	2,85,895
R.	9,171			—63,276
See review.			
Total—Loans to Municipalities, Port Funds, etc.—			
O.	22,14,000	15,29,408	14,41,241
R.	—6,84,592			—88,167

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "Loans to Government servants".			
G.—HOUSE BUILDING ADVANCES—	Rs.		
O.	1,30,000	1,28,596	1,13,203
R.	—1,404			—15,393
Col. 4.—Non drawal of earmarked amounts			
H.—ADVANCES FOR THE PURCHASE OF MOTOR CARS—			
O.	1,28,000	1,11,680	1,11,936
R.	—16,320			+ 256
I.—ADVANCES FOR THE PURCHASE OF OTHER CON- VEYANCES—			
R.	2,000	2,000	408
Col. 4.—Anticipation of larger expenditure did not materialise.			
J.—PASSAGE ADVANCES			
O.	2,000	3,404	1,404
R.	1,404			—2,000
Cols 1 and 4.— A fluctuating item			
K.—OTHER ADVANCES—			
R.	320	320	..
Total—Loans to Government servants—			
O.	2,60,000	2,46,000	2,26,951
R.	—14,000			—19,049
Surrenders or withdrawals within grant or appropriation—			
R.	6,98,592	6,98,592	—6,98,592
Total Grant No. 31	24,74,000	16,68,192	—8,06,808

REVIEW.

Savings were 32·5 per cent. of the grant and 6 per cent. of the final appropriation. Savings in the original grant were appreciable under sub-head B. Sub-head F contributed to the bulk of the final savings. This sub-head included provisions of Rs. 20,000 for loans to an Agricultural Institute and of Rs. 50,000 for loans under the State Aid to Industries Act. It was explained by the controlling authority that a saving of Rs. 15,206 under the first item was not surrendered through oversight. A saving of Rs. 47,500 under the second item was due to delay in holding a meeting of the Board of Industries. There was scope for closer control under the head.

Production Account of the Siliguri Band Saw Mill for 1937-38.

Particulars.	1937-38. c. ft.	1936-37. c. ft.
I. Logs and sawn timber issued for conversion	63,167	72,802
II. Outturn obtained	44,682	46,437
III. Wastage	18,485	26,365
Do. (percentage)	29.26%	36.21%

Particular items of cost.	Amount.		Cost per c. ft. of outturn.	
	1937-38.	1936-37.	1937-38.	1936-37.
1	2	3	4	5
	Rs.	Rs.	As.	As.
Cost of timber (I above)	32,354	35,296	11.59	12.16
Direct charges	14,252	8,975	5.10	3.09
Depreciation charges	1,925	3,482	0.69	1.20
Overhead charges	4,909	4,937	1.76	1.70
Interest on capital	1,826	2,180	0.65	0.75
Total cost of production transferred to Trading and Profit and Loss Account	55,266	54,870	19.79	18.90

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

SILIGURI, }
The 1st July, 1938. }

B. M. ROY,
Manager,
Band Saw Mill, Siliguri.

Balance sheet of the Siliguri Band Saw Mill as on the 31st March, 1938.

Capital and Liabilities	On 31st		Property and Assets.		On 31st	
	March, 1938.	March, 1937.	March, 1938.	March, 1937.	March, 1938.	March, 1937.
1	2	3	4	5	6	
	Rs.	Rs.		Rs.	Rs.	
Government Capital Account	29,696	36,522	Buildings, Machinery and other fixed assets	1,27,075	1,27,075	
Depreciation Reserve Account	1,00,418	98,493	Loose tools, materials, oil and other floating assets	4,201	4,444	
Sundry Creditors	660	1,062	Sawn timber and other stocks	13,279	4,224	
			Sundry Debtors	1,756	3,263	
Profit and Loss Account—						
Balance to the end of previous year and profit for the current year	15,537	2,909				
Total	1,46,311	1,39,006	Total	1,46,311	1,39,006	

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

SILIGURI, }
 The 1st July, 1938. }
 B. M. ROY, }
 Manager, }
 Band Saw Mill, Siliguri.

CALCUTTA, }
 The 9th September, 1938. }

V. B. ARTE, }
 Examiner, }
 Outside Audit, Bengal.

Subject to the remarks in the audit inspection note I certify that the balance sheet for the year ending March 1938 has been properly drawn up so as to exhibit a true and correct view of the affairs of the concern according to the best of my information and on consideration of the explanations given to me.

Financial Review of the work done by the Band Saw Mill, Siliguri, for the year 1937-38.

It was stated in the year before last year's review that the Mill would work at a profit in the near future and in the last year's review that the Mill would pay bigger profit from the next year.

This year's working of the Mill resulted in a net profit of Rs. 12,628 only against a net profit of Rs. 1,362 in 1936-37 (profit was actually Rs. 3,418 against which a sum of Rs. 2,056 was adjusted in accordance with the suggestions contained in paragraphs 2 (vi) and 3 of Audit Report for 1935-36) and a loss of Rs. 4,771 in 1935-36, Rs. 11,764 in 1934-35 and Rs. 7,676 in 1933-34. During the years 1933-34 and 1934-35 the royalty of *Sal* logs was paid @ 0-2-0 per c. ft. and no royalty was paid for Teak, Champ, Toon and Gamari and other inferior species of logs but from the year 1935-36 the royalty of *Sal*, Teak, Champ, Gamari and Toon logs was being paid @ 0-4-0 per c. ft. and @ 0-1-0 per c. ft. for logs of other inferior species. This year's profit was the most remarkable in the history of the Mill. The profit was largely due to an increase of average sale rate of timber which was attributed to better sawing and economic running of the Mill.

It may reasonably be expected that the Mill will henceforth run at a profit if the same economy in the cost of production as well as quality of sawing continue, the timbers are sawn to such sizes for which there are ready and favourable market and stocks are not allowed to accumulate.

SILIGURI
The 31st August, 1938.

B. M. ROY,
Manager,
Band Saw Mill, Siliguri.

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showing to which accounts specific reference is made in the Report.**

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