

Appropriation Account  
1949-50 and the  
audit report, 1951

Year: 1951

Sub: Finance /  
Accounts

928/5  
MENT OF WEST BENGAL

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# APPROPRIATION ACCOUNTS

## 1949-50

AND

# THE AUDIT REPORT

## 1951



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## ERRATA.

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### Statement of West Bengal Appropriation Accounts 1949-50 and the Audit Report 1951

Paragraph 5 line 1 of statement,	Read 78 for 7.8 in Col. 7.
„ 13 statement voted 1949-50	Read 6.9 for 9.9 in Col. 4.
„ 17 sub-paragraph 5 line 1.	Read 117 and 118 for 118 and 119.
„ 18 3rd sub-paragraph line 4	Read 7.1 for 71.
„ Do. line 5	Read 9 to 11 for 7 to 9.
Part II Note I.	Insert “ S stands for supplementary grant or appropriation ” between ‘ O ’ and ‘ R ’.
Totals—Gross	Read —11,86,954 for —11,86,945.
Heading of Col. 2.	Delete “ Or appropriation ” below the words “ Final Grant ”.
Do.	Do.
Do.	Do.
Sub-head M2 (5), Col. 2.	Read 3,358 for 3,35.
Sub-head R 9—Col. 4.	Read —38,852 for —852.
Sub-head T Cols. 1 and 4.	Delete the explanatory note.
Heading of Col. 2.	Insert “ Or appropriation ” below the word “ Final Grant ”.
Do.	Do.
Sub-head H1. Col. 1.	Read 45,000 for 5,000 appearing against ‘ O ’.
Sub-head E Col. 4.	Delete the explanatory note.
Heading of Col. 2.	Delete “ Or appropriation ” below the word “ Final Grant ”.
Do.	Do.
Do.	Do.
Heading of Col. 4.	Insert “ Excess ” over the word “ Saving ”.
Item 11—Col. 6.	Read —438 for —48.
Item 36—Col. 6.	Read —15,673 for 15,73.
Item 41—Explanation—Col. 5.	Delete portion beginning with “ (Rs. 2,55,000) ”.
Item 58—Balance.	Read Rs. 22,98,580 for Rs. 32,98,580.
Item 59—Col. 6.	Read—29,543 for —29,548
Item 84—Col. 6.	Read +35,430 for +35,435.
Item 90—Progressive Expenditure	Read Rs. 48,806 for Rs. 44,806.
„ Balance.	Read Rs. 29,04,994 for Rs. 29,08,994.
Sub-head G(2), Col. 3.	Read 8,337 for 8,387.
Heading of Col. 2.	Insert “ Or appropriation ” below the word “ Final Grant ”.
Col. 2 of the Statement.	Read 8,475,966 mds. 24 srs. for 8,475,966 mds. 2 srs. against item rice.
Col. 3 of the Statement.	Read 10,22,80,719 for 4,10,22,80,719 against item rice.
Col. 2, Item 6.	Read 90,480 for 90,4808.
Col. 2, Item 7.	Read 9,85,838 for 9,85,83.



(iii)

## PREFATORY REMARKS.

This volume containing the Appropriation Accounts of the Government of West Bengal for 1949-50 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, as adapted under the India (Provisional Constitution), Order, 1947, read with Articles 149 and 151 (2) of the Constitution of India. 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 the Order in Council already mentioned. It is submitted by the Comptroller and Auditor General of India to His Excellency the Governor to be laid before the State Legislature.

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2. Comments have been confined, as far as possible, to audit points of outstanding interest or importance. Cases of irregularities, etc., included in the Audit Report relate ordinarily to the year 1949-50. The report includes also cases relating to previous years, which could not be dealt with in the earlier reports, as well as some matters relating to a later year than 1949-50. Every effort is made to obtain an agreement on the statements of facts from the Departments to whom draft paragraphs are sent for the purpose.



# PART I.

## AUDIT REPORT, 1950.

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

### GENERAL REVIEW OF THE RESULTS OF AUDIT.

#### INTRODUCTORY.

The budget for 1949-50 provided for a total revenue expenditure of Rs. 32·94 crores. This provision was subsequently increased by supplementary grants (Rs. 2·01 crores) raising the total to Rs. 34·95 crores, as against a total provision of Rs. 35·09 crores in the preceding year. The decrease of Rs. 14 lakhs was mainly due to the net effect of a reduction of Rs. 1·24 crores on account of development projects partly set off by a provision of Rs. 1 crore for the new set-up of various departments and small increases aggregating Rs. 10 lakhs under certain heads.

In the Capital section, the original budget provision of Rs. 13·16 crores was augmented by a supplementary grant of Rs. 1·25 crores. The estimate of the preceding year was Rs. 6·69 crores. The increase of Rs. 7·72 crores was mainly on account of estimated outlay on multipurpose river valley schemes, land development and housing schemes, road construction, clearance of old liabilities on account of the supply of foodgrains by other Governments and the re-imposition of control over sugar.

#### REVIEW OF TOTAL DEMAND PLACED BEFORE THE LEGISLATURE.

2. Thirtysix demands for grants aggregating Rs. 54,73,60,720 were placed before the Legislature which voted them without any reduction. This amount as well as a further sum of Rs. 1,27,97,000 required to meet expenditure charged on the revenues of the State were included in the schedule of authorised expenditure, which was authenticated by His Excellency the Governor of West Bengal on the 29th March, 1949 under Section 80 of the Government of India Act, 1935 (now defunct), as adapted by the India (Provisional Constitution) Order, 1947.

The number and arrangement of the Demands were practically the same as in the preceding year except that (i) no separate demand for expenditure on Post-war Development Schemes was presented, the provision therefor being included in the demands of the respective departments executing the schemes and (ii) a new demand "No. 37.—Road Transport Scheme" which was included in the supplementary schedule of the previous year was included in the original schedule of authorised expenditure for the year under report.

#### SUPPLEMENTARY GRANTS AND APPROPRIATIONS DURING THE YEAR.

3. During the year under report a supplementary schedule of authorised expenditure for an aggregate sum of Rs. 3,77,87,301 was authenticated by



His Excellency the Governor on the 6th March, 1950. The above amount consisted of (a) Rs. 3,69,67,001 on account of twelve supplementary grants voted by the Legislature including two new grants, viz., "36.—Pre-partition Payments" and "41.—Deposits and Advances—Cooch Behar Deposit Account" and Rs. 8,20,300 on account of four charged appropriations.

### GENERAL RESULTS OF APPROPRIATION AUDIT.

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

Particulars. 1	Charged. 2	Voted. 3	Total. 4
	Rs.	Rs.	Rs.
1. Original schedule of authorised expenditure—			
(a) Voted by the Legislature . . . . .	..	54,73,60,720	54,73,60,720
(b) Appropriations to meet expenditure charged on the revenues of the State . . . . .	1,27,97,000	..	1,27,97,000
2. Supplementary schedule of authorised expenditure—			
(a) Voted by the Legislature . . . . .	..	3,69,67,001	3,69,67,001
(b) Appropriations to meet expenditure charged on the revenues of the State . . . . .	8,20,300	..	8,20,300
3. Net aggregate grant or appropriation . . . . .	1,36,17,300	58,43,27,721	59,79,45,021
4. Aggregate disbursements . . . . .	1,13,96,629	42,06,18,658	43,20,15,287
5. Less(—)or more(+ )than granted . . . . .	—22,20,671—16,37,09,063—16,59,29,734		
6. Percentage of 5 to 3 . . . . .	16.3	28	27.7

5. *Savings on Voted Grants.*—Savings occurred in 31 out of 38 voted grants. A list of the more important cases is given below :—

Number and name of Grant. 1	Original Grant. 2	Supple- mentary Grant. 3	Total Grant. 4	Expenditure. 5	Savings. 6	Percent- age of savings. 7
1.—Taxes on Income other than Corporation Tax . . . . .	3,18	..	3,18	2,78	40	12.6
10.—Irrigation . . . . .	5,25,78	.	5,25,78	3,62,38	1,63,40	31.1
17.—Ports and Pilotage . . . . .	5,59	..	5,59	4,66	93	16.6
20.—Medical . . . . .	3,53,31	..	3,53,31	2,70,22	83,09	23.5
21.—Public Health . . . . .	77,74	..	77,74	66,26	11,48	14.8
22.—Charges on account of Agriculture . . . . .	2,81,28	..	2,81,28	2,05,14	76,14	27.1
24.—Charges on account of Co-operative Credit. . . . .	19,68	..	19,68	15,54	4,14	21
25.—Industries— Industries . . . . .	88,07	..	88,07	56,21	31,86	36.2

Number and name of Grant.	Original Grant.	Supplementary Grant.	Total Grant.	Expenditure.	Savings.	Percentage of savings.
1	2	3	4	5	6	7
26.—Industries— Fisheries . . .	42,45	..	42,45	9,33	33,12	7.8
28.—Miscellaneous Departments . . .	22,92	..	22,92	20,16	2,76	12.1
29.—Civil Works . . .	4,49,89	71,48	5,21,37	4,51,65	69,72	13.4
30.—Famine Relief . . .	40,90	..	40,90	29,01	11,89	29.1
33.—Miscellaneous . . .	4,45,33	53,22	4,98,55	2,82,10	2,16,45	43.4
34.—Extraordinary Charges . . .	4,08,53	..	4,08,53	3,28,28	80,25	19.6
36.—Pre-partition Pay- ments . . .	..	34,00	34,00	26,19	7,81	22.9
37.—Expenditure on Road Transport Scheme . . .	1,55,00	..	1,55,00	67,50	87,50	56.5
38.—Capital Outlay on Provincial Schemes of State Trading . . .	2,18,95	1,23,56	3,42,51	2,58,25	84,26	24.6
40.—Loans and Advan- ces bearing Int- erest . . . . .	8,83,03	..	8,83,03	2,58,74	6,24,29	70.7

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

1.—*Taxes on Income other than Corporation Tax.*—Delay in giving effect to the new set-up.

10.—*Irrigation.*—Smaller contribution to the Damodar Valley Project and smaller outlay on works and maintenance owing to delay in land acquisition, late acceptance of tenders and non-availability of materials as also arrear recovery from the Central Government on account of their share of the expenditure on certain protective works.

17.—*Ports and Pilotage.*—Delay in the procurement of a training ship.

20.—*Medical.*—Delay in giving effect to certain development schemes and expenditure on works carried out by the Communication and Buildings Department being debited to Grant No. 29.—Civil Works.

21.—*Public Health.*—Certain anti-malaria schemes not being sanctioned within the year and full effect not being given to certain development schemes.

22.—*Charges on account of Agriculture.*—Abandonment of certain development and grow-more-food schemes, non-availability of seeds and economy in purchases and change in the classification of a work to Grant No. 29.—Civil Works.

24.—*Charges on account of Co-operative Credit.*—The establishment and development of multipurpose societies being held in abeyance on account of financial stringency.

25.—*Industries—Industries.*—Abandonment of certain development schemes, and slow progress of some others.

26.—*Industries—Fisheries.*—Certain schemes under the Grow More Food Campaign not being sanctioned during the year, one scheme being partially implemented and power crafts for quick transport of fish not being available in full measure as anticipated.

28.—*Miscellaneous Departments.*—Delay in giving effect to the new set-up of the departments and certain Labour Welfare Centres not being opened for want of accommodation.

29.—*Civil Works.*—Delay in the implementation of the new set-up and partial utilisation of the provision for construction of roads owing to delay in the acquisition of land as well as in sanctioning estimates and difficulty in obtaining materials and labour.

30.—*Famine.*—Improved economic condition of the rural population and favourable weather conditions.

33.—*Miscellaneous.*—Smaller outlay on certain land development and housing schemes owing to curtailment of programme due to financial stringency, delay in land acquisition and either postponement or the slow progress of some constructional works.

34.—*Extraordinary Charges.*—Non-adjustment of the loss on sale of subsidised food and smaller expenditure in respect of National Cadet Corps.

36.—*Pre-partition Payments.*—Delay in the payment of certain compensations for land acquired during pre-partition period pending settlement with the Government of East Bengal.

37.—*Expenditure on Road Transport Scheme.*—Non-receipt of some omnibuses and capital stock ordered for and less number of buses being operated for want of garage and servicing facilities.

38.—*Capital Outlay on Provincial Schemes of State Trading.*—Larger credits on account of sale proceeds of food stuffs consequent on the influx of a large number of people from East Bengal.

40.—*Loans and Advances Bearing Interest.*—Payment of loan to a smaller number of displaced persons than anticipated and advance to the Damodar Valley Corporation being adjusted as contribution under Grant No. 10.

6.—*Savings on Charged Appropriations.*—Saving also occurred in 9 out of 12 charged appropriations. The more important of these are detailed below :—

Number and name of Appropriation.	Original Appropriation.	Supplementary Appropriation.	Total Appropriation.	Expenditure.	Savings.	Percentage of savings.
1	2	3	4	5	6	7
10.—Irrigation . . . . .	..	5,68	5,68	4,28	1,40	24.3
11.—Interest on Ordinary Debt . . . . .	21,28	..	21,28	18,58	2,70	12.7
31.—Superannuation Allowances and Pensions, etc. . . . .	1,17	1,01	2,18	1,96	22	10
37.—Expenditure on Road Transport Scheme . . . . .	..	1,50	1,50	..	1,50	100
9.—Interest on works for which Capital accounts are kept . . . . .	26,49	..	26,49	11,80	14,69	55.5

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

10.—*Irrigation*—Due to a change in the classification of Interest charges on multipurpose river schemes.

11.—*Interest on Ordinary Debt.*—Smaller amount of loan being received from the Central Government for financing development projects.

31.—*Superannuation Allowances and Pensions.*—Supplementary appropriation to meet increased expenditure on account of pensions of Judges of the High Court and the establishment thereof, not being required.

37.—*Expenditure on Road Transport Scheme*—Interest on the Capital outlay on the State Transport Service could not be adjusted during the year owing to delay in the compilation of its *pro forma* Profit and Loss Account.

9.—*Interest on works for which Capital Accounts are kept.*—Change in the classification of interest charges on the Capital Outlay on the Mayurakshi and the Damodar Valley Projects to the Major Head “80-A Capital Outlay on multipurpose river schemes” included under Grant No. 10-Irrigation.

7. *Savings on Voted Grants and Charged Appropriations (separately and combined) as compared with the previous years.*—The statement below shows how the savings on grants and appropriations in the year under report compared with those in the preceding year :—

	1	Final Appropriations and Grants.	Savings.	Percentage of savings.
	2	3	4	
<i>Charged—</i>				
1948-49 . . . . .		1,12,28	2,08	1.9
1949-50 . . . . .		1,36,17	22,21	16.3
<i>Voted—</i>				
1948-49 . . . . .		43,70,85	14,89,42	34.1
1949-50 . . . . .		58,43,28	16,37,09	28

1	Final Appropriations and Grants.	Savings.	Percentage of savings.
1	2	3	4
<b>Charged and Voted taken together—</b>			
1948-49 . . . . .	44,83,13	14,91,50	33·3
1949-50 . . . . .	59,79,45	16,59,30	27·7

Both in the charged and the voted sections the savings were far too excessive. The bulk of the savings in the charged section occurred under Appropriation No. 9, while those in the voted section occurred under Grants Nos. 10, 20, 22, 25, 26, 29, 33, 34, 37, 38 and 40.

8. *Excesses over Voted Grants.*—The voted grant was exceeded in the following seven cases :—

Number and name of Grant. .	Original Grant.	Supple- mentary Grant.	Final Grant.	Expenditure.	Excess.	Percent- age of excess.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
4.—Stamps . . . . .	4,92,000	1,30,000	6,22,000	6,71,399	49,399	7·9
5.—Forest . . . . .	48,58,000	4,31,000	52,89,000	53,52,772	63,772	1·2
6.—Registration . . . . .	14,18,000	..	14,18,000	14,61,046	43,046	3
18.—Scientific Depart- ments . . . . .	4,42,000	..	4,42,000	4,42,080	80	..
31.—Superannuation Allowances and Pen- sion . . . . .	86,75,000	10,04,000	96,79,000	1,02,52,806	5,73,806	5·9
39.—Interest free Ad- vances . . . . .	11,89,000	2,28,000	14,17,000	19,60,916	5,43,916	38·4
41.—Cooch Behar Deposit Account : . . . . .	..	47,62,000	47,62,000	49,94,229	2,32,229	4·9

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

4.—*Stamps.*—Liabilities of the previous year and larger indent for stamps.

5.—*Forest.*—Larger extraction of timber and charcoal owing to increased demands.

6.—*Registration.*—Larger number of registration cases consequent on the relaxation of the restrictions imposed on registration of documents under the Transfer of Property (India) Ordinance, 1948.

18.—*Scientific Departments.*—The excess is insignificant in amount.

31.—*Superannuation Allowances and Pensions.*—Unanticipated transfer of pensions of quite a number of pensioners of Undivided Bengal, from East Bengal to West Bengal.

39.—*Interest-free Advances.*—Advances drawn by the Land Acquisition Collectors of certain districts for local payment of compensation for land.

41.—*Cooch Behar Deposit Account.*—Due to insufficient data correct estimate was not possible.

9. *Excesses over Charged Appropriations.*—Charged appropriations were exceeded in the following two cases:—

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.	
29.—Civil Works . . .	9,31,000	..	9,31,000	9,76,028	45,028	4.8
34.—Extraordinary Charges.	..	1,300	1,300	1,323	23	1.8

The excess under the former head was due to larger expenditure on repairs to buildings. The excess in the other case is small.

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

Year.	Number.		Amount.	
	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5
			Rs.	Rs.
1948-49 . . . . .	13	2	42,35,879	1,19,836
1949-50 . . . . .	7	2	15,06,248	45,051

The above table shows marked improvement during the year under review in the voted as well as in the charged sections. The reasons for the excesses have been explained in paragraphs 8 and 9, *ante*.

#### GENERAL COMMENTS ON THE ACCURACY OF BUDGETING.

11. *Voted Grants.*—The budget estimates of 1949-50 provided a total sum of Rs. 54,73.61 lakhs for voted expenditure against which the actual expenditure was Rs. 42,06.19 lakhs causing a saving of Rs. 12,67.42 lakhs, *i.e.*, 23.2 per cent. of the original grant. Supplementary grants for an aggregate sum of Rs. 3,69.67 lakhs increased the saving to Rs. 16,37.09 lakhs which was 28 per cent. of the final grant. Grants Nos. 10, 20, 22, 29, 33, 34, 37, 38 and 40 contributed to about 90 per cent. of the total saving. The

saving of Rs. 12,67·42 lakhs on the original grant was composed of a saving of Rs. 14,36·19 lakhs under twenty-six heads and an excess of Rs. 1,68·77 lakhs under twelve heads. The supplementary grant covered the excesses fully under five heads and partially under five. In one case, *viz.*, Grant No. 33.—Miscellaneous, the supplementary grant increased the saving on the original grant.

*Charged Appropriations.*—The budget estimate for charged expenditure was Rs. 1,27·97 lakhs against which the actual expenditure amounted to Rs. 1,13·96 lakhs causing a saving of Rs. 14·01 lakhs which comes to 12·3 per cent. of the original appropriation. The supplementary appropriation of Rs. 8·20 lakhs increased the saving to Rs. 22·21 lakhs, or 16·3 per cent. of the final appropriation. The saving of Rs. 14·01 lakhs in the original appropriation was the net effect of a saving of Rs. 19·54 lakhs under six heads and an excess of Rs. 5·53 lakhs under four. The supplementary appropriation covered the excesses fully under two heads and partially under one. In one case (*viz.*, Appropriation No. 37.—Expenditure on Road Transport Scheme) the supplementary appropriation was not required for the reasons stated in paragraph 6 *ante*.

Out of 40 heads for which appropriation accounts have been prepared twenty-one showed a variation of above 10 per cent., six between 5 and 10 per cent., ten between 1 and 5 per cent. and two below 1 per cent. In one case there was no variation. The reasons for the more important variations have been explained in paragraphs 5, 6, 8 and 9 *ante*.

## CONTROL OVER EXPENDITURE.

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

(1) *Injudicious reappropriations and surrenders causing excess over allotments—*

	Rs.
(i) Grant No. 17—Ports and Pilotage—Sub-head A, and paragraph 2 of the Review, page 103	1,27,816

The proposal to cover the excess by reappropriation from the saving under Sub-head D was ineffective as the entire saving under the latter head had been surrendered.

(2) *Cases of non-surrender of savings—*

(i) Grant No. 12.—General Administration—General Administration—Sub-head B-2, page 74	2,00,000
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The anticipated saving was not surrendered by the Controlling Officer through some misunderstanding.

(ii) Grant No. 25.—Industries—Industries—	Rs.
Sub-head G, page 154 and paragraph 2 of the Review, page 156 . . . . .	1,31,000
Sub-head 1, page 155 and paragraph 5 of the Review page 157 . . . . .	2,00,000

The anticipated savings in the above cases were not surrendered.

(3) *Cases of unremedied or uncovered excesses—*

(i) Grant No. 22.—Charges on account of Agriculture—

Sub-head D-2 (1), page 136 . . . . .	19,127
Sub-head D-2(2), page 136 . . . . .	1,93,879
Sub-head D-2 (3), page 136 and paragraph 3 of the Review, page 141 . . . . .	1,59,080

The excesses remained uncovered.

(ii) Grant No. 23.—Charges on account of Veterinary—

Sub-head D-6, page 148 and paragraph 2 of the Review, page 149 . . . . .	5,377
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The excess was not regularised by reappropriation of savings under subhead D-7 due to oversight.

(iii) Grant No. 28.—Miscellaneous Departments—

Sub-head D, page 172 and paragraph 2 of the Review, page 175 . . . . .	9,995.
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The anticipated expenditure was not provided for.

(iv) Grant No. 29.—Civil works—

Sub-head D—Voted—Gross, page 179 and paragraph 2 (b) of the Review on page 184	13,76,266
Sub-head M (iii), page 182 and paragraph 2 (a) of the Review, page 184 . . . . .	79,07,721

The excesses were not regularised by reappropriation.

(v) Grant No. 30—Famine—Sub-head A-4 (2) and paragraph 2 of the Review, page 226 . . . . .	1,89,621
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Provision for expenditure on repairs to a camp of a State Orphanage amounting to Rs. 2,15,271 sanctioned in September, 1949 was not made during the year.

(vi) Grant No. 32—Charges on account of Stationery and Printing—Sub-head F, page 234 and para- graph 2 of the Review, page 236 . . . . .	8,323
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The excess remained uncovered.



(5) *Defective budgeting—*

Grant No. 2 Land Revenue—(a) Sub-head A-6, page 27  
and paragraph 2 of the Review, page 29 . . . . . Rs.  
12,542

Absence of provision for recovery of charges of establishment  
employed on Education Cess Work.

(b) Sub-head D-2 and D-3, page 28 and paragraph 3 of the  
Review, page 30 . . . . . 56,042

Erroneous provision made under these sub-heads for charges debi-  
table to sub-head D-5, subsequently rectified by reappropriation.

### GENERAL CONCLUSIONS RELATING TO CONTROL OVER EXPENDITURE.

13. In the voted section there was a saving of Rs. 16,37.09 lakhs in the total voted grant of Rs. 58,43.28 lakhs. A sum of Rs. 20,16.68 lakhs was, however, surrendered to the Finance Department by the various controlling authorities which resulted in an unadjusted excess of Rs. 3,79.59 lakhs, which was 6.9 per cent. of the final modified appropriation. The unadjusted excess was the result of excesses aggregating Rs. 6,23.17 lakhs under thirteen heads, partly offset by savings aggregating Rs. 2,43.58 lakhs under twenty-four heads. The surrender had the effect of reducing savings under twenty-one heads, converting savings into excesses under six heads and increasing the excess under one head. Grant No. 38.—Capital Outlay on Provincial Schemes of State Trading contributed about 88 per cent. of the excess.

In the charged section there was a saving of Rs. 22.21 lakhs in the total charged appropriation of Rs. 1,36.17 lakhs. A sum of Rs. 19.72 lakhs was surrendered to the Finance Department reducing the saving to Rs. 2.49 lakhs which was 2.1 per cent. of the final modified appropriation. The final saving was the net effect of a total saving of Rs. 6.32 lakhs under five heads and excesses aggregating Rs. 3.83 lakhs under five heads. The bulk of the excess occurred under Grants Nos. 11—Interest on Ordinary Debt and 33.—Miscellaneous.

The following table compares the percentage of unadjusted savings in and excesses over the final modified appropriation for the year under review with those of the two preceding years :—

—	In Rs. lakhs.		
	Final Appropriations and Grants.	Unadjusted Excess + Savings—	Percentage of unadjusted excess or savings.
1	2	3	4
<b>Voted—</b>			
1948-49 . . . . .	29,81.62	—1,00.19	3.4
1949-50 . . . . .	38,26.60	+3,79.59	9.9
<b>Charged—</b>			
1948-49 . . . . .	1,10.93	—.73	.7
1949-50 . . . . .	1,16.45	—2.49	2.1

It will be seen from the above table that the improvement noticed in the preceding year was not maintained during the year under review. The deterioration is more marked in the voted than in the charged section.

Cases of defective control over expenditure have been mentioned in the Reviews of individual appropriation accounts and in paragraph 12 *ante*. They show that in quite a number of cases there was room for better control.

14. *Verification of departmental accounts.*—Defective control over expenditure was partly due to the failure on the part of the controlling officers to carry out a timely verification of the departmental accounts with the accounts compiled by the Accountant General. Under the departmental system of accounting, the figures of expenditure under certain heads of account as furnished by the disbursing officers are to be consolidated by Departmental Controlling Officers and thereafter agreed with the corresponding figures as appearing in the accounts compiled by the Accountant General. For the purpose of rectification of any mistakes in the compiled accounts, as well as for conducting an efficient audit against appropriation, it is essential that this process of reconciliation should be carried out regularly from month to month. But, during the year under review, this was not done in a pretty large number of cases in spite of repeated reminders having been issued to the Controlling Officers concerned. The matter having been reported to the Finance Department of Government the verification was completed by the end of September, 1950, with the following exceptions :—

Head of account.	Name of the Controlling Officer.	Period for which verification has been outstanding.
25.—General Administration (Rehabilitation Programme).	Refugee Rehabilitation Department.	March, 1950.
27.—Administration of Justice (Civil and Sessions Court, Court of Small Causes and Court of Presidency Magistrate).	Judicial Department	From April, 1949.
38.—Medical (Development Programme).	Director of Health Services, West Bengal.	From February, 1950.
57.—Miscellaneous . . . .	Health and Local Self Government Department.	From December, 1949.
Do. . . . .	Relief and Rehabilitation Department.	March, 1950.
85.—Capital Outlay (Supply of Food stuff at concession rates to other Government servants).	Finance Department	From April, 1949.

## FINANCIAL IRREGULARITIES, LOSSES, ETC.

15. Cases of losses and other irregularities which deserve to be brought to notice have been mentioned in the Reviews of the relative grants. The following table gives the references :—

Page.	Number and name of grant.	Paragraph of the Review.	Brief subject.	Amount involved.
1	2	3	4	5
				Rs.
30.	2.—Land Revenue . . . .	6	Irregular payment of conveyance allowance.	2,160
32.	3.—Provincial Excise . . . .	2	Remission of revenue . . . .	6,812
34.	4.—Stamps . . . . .	3	Write-off of the value of stamps found short in a consignment.	9,850
34.	Ditto . . . . .	4	Write-off of the value of stamps found short in a sub-treasury.	904
42.	8.—Other Taxes and Duties . . . .	3	Remission of Revenue . . . .	18,140
81.	12.—General Administration— General Administration.	2	Payment of the cost of medical treatment of a Minister.	7,680
„	Ditto . . . . .	3	Write-off of the loss of agricultural loan money.	2,666
„	Ditto . . . . .	4	Misappropriation of loan money	691
82.	Ditto . . . . .	5	Write-off of the shortage of Government money collected by a poddar.	8,750
88.	14.—Administration of Justice	4	Write-off of decretal amounts ( in pauper suits. )	4,999 22,804
102.	16.—Police . . . . .	3	Misappropriation of Government money.	10,078
117.	19.—Charges on account of Education.	4	Irregularity in the payment of grants to certain unrecognised primary Schools and Maktabs.	6,941
118.	Ditto . . . . .	5	Irregularity in the payment of grants to Primary Schools and Maktabs by a District Inspector of Schools.	38,837
119.	Ditto . . . . .	6	Loss of non-Government money deposited in a Scheduled Bank by a College.	450
127.	20.—Medical . . . . .	3	Delay in the realisation of cabin or bed rents of a certain hospital.	15,133
128.	Ditto . . . . .	4	Irregularity in the maintenance of accounts of a medical store.	..
128.	Ditto . . . . .	5	Loss due to injudicious acceptance of tenders in an Auxiliary State Hospital.	1,780
141.	22.—Charges on account of Agriculture.	4	Write-off of the sale-proceeds of seeds stolen from the custody of an Agricultural Demonstrator.	1,950
141.	Ditto . . . . .	5	Write-off of the value of M. S. flat and iron rods stolen from a Seed Store.	832

Page.	Number and name of grant.	Paragraph of the Review.	Brief subject.	Amount involved.
1	2	3	4	5
161.	27.—Industries—Cinchona . . . . .	2	Irregularities in the accounts of Cinchona plantations.	Rs. 9,272
227.	30.—Famine . . . . .	3	Irregularities in the accounts of famine relief expenditure.	..
250.	33.—Miscellaneous . . . . .	8	Write-off of the value of a trailer pump and other equipments destroyed by fire.	12,559
„	Ditto . . . . .	9	Write-off of loan money of distressed persons misappropriated by a Revenue Officer of a district.	11,317
„	Ditto . . . . .	10	Write-off of amount stolen from the custody of the Superintendent of a relief camp.	3,828
„	Ditto . . . . .	11	Irregular drawal of money to avoid lapse of budget grant.	1,79,035
257.	34.—Extraordinary Charges. . . . .	2	Sale-proceeds of Government Stores utilised for payment of pay and allowances of shop personnel and other irregularity in the Food Department.	1,92,547
271.	37.—Expenditure on Road Transport Scheme. . . . .	2	Portions of sale-proceeds of tickets systematically held back by conductor in many cases.	9,582
283.	38.—Capital Outlay on Provincial Schemes of State Trading.	2	Shortages, losses in storage and deterioration of stock.	35,800
284.	Ditto . . . . .	3	Irregularities in the maintenance of accounts and losses in transit	2,68,471
285.	Ditto . . . . .	4	Shortages due to absence of weighing facilities and other irregularities.	3,06,795
286.	Ditto . . . . .	5	Losses due to deterioration in quality.	19,125
287.	Ditto . . . . .	6	As in paragraphs 4 and 5 as well as losses in transport.	2,50,502
289.	Ditto . . . . .	7	Losses in transport . . . . .	1,46,164
„	Ditto . . . . .	8	As in paragraphs 4 and 5 . . . . .	9,80,758
290.	Ditto . . . . .	9	As in paragraph 4 and losses due to prolonged and defective storage.	6,46,152
291.	Ditto . . . . .	10	Losses in storage, due to accident and deterioration in quality and overpayment.	2,20,614

## OTHER TOPICS OF INTEREST.

16. *Local audit and inspections.*—During the year under review the Outside Audit Department conducted inspection of the accounts of 4 treasuries, 1 Sub-treasury, 13 Public Works Divisions and 15 Irrigation Divisions. It also carried out a local test-audit of the accounts of 225 civil offices including 4 Forest Divisions, 4 Collectorates, 35 relief camps or offices started for the relief and rehabilitation of displaced persons from Eastern Pakistan and 9 other offices connected with post-war development schemes, and remnants of war schemes. For the first time, a local test-audit was also conducted of the contingent expenditure incurred by the West Bengal Secretariat and the Legislative Assembly Office.

Serious defects and irregularities as well as instances of wasteful expenditure, loss of stores, and discrepancies in stock accounts came to light in course of the local inspections or audits and were mentioned in the respective Inspection Reports. A few cases are mentioned below.

A large percentage of vehicles (over 41 per cent.) of a transport service under the State Government remained idle throughout the year for want of garaging facilities thus materially affecting the earnings of the service. It was also an example of unplanned capital outlay resulting in heavy loss by way of interest and depreciation.

A test check of the godown accounts of a Directorate of the Food Department (based on a comparison of two months' chalans with the stock received) disclosed large discrepancies and a total loss of Rs. 16,000 on account of quantities received short. Local audit also brought to light a loss of Rs. 19,344 due to bad storage and consequent deterioration in the quality of stock. Action taken at the instance of audit led to recoveries aggregating Rs. 19,958 from private parties.

The audit of expenditure incurred on the relief and rehabilitation of displaced persons from Eastern Pakistan, on which a sum of about Rs. 2 crores was spent by the State Government, brought to light the following types of irregularities which were more or less of common and frequent occurrence :—

(a) Irregular payment of gratuitous relief or cash doles to persons not eligible for the same and overpayment of cash doles in a number of cases.

(b) Stock of food grains kept in camps for distribution to displaced persons either not physically verified by departmental officers or when verified, showing large discrepancies and stores lying unused or undisposed of for a long time.

(c) Muster rolls in respect of distributions of gratuitous relief, cloths, and blankets, either wanting or full of unattested corrections and over-writings.

(d) Loans on account of house-building, business, etc., granted to displaced persons without proper investigation or fulfilment of the preliminaries required before making the grant. House-building loans given in one lump sum instead of by instalments according to actual requirements. Utilisation of the loans not regularly watched or finally certified.

(e) Loan Ledgers either not opened at all, or kept in a very incomplete form.

At the instance of the State Government, a special audit of the accounts of a District Inspector of Schools and of a Head of the Police Department was also conducted during the year under review. The former disclosed excess and irregular payments of grants to several institutions (some of them non-existent) and teachers amounting to Rs. 10,519. The latter audit disclosed various kinds of irregularities as well as of wasteful or avoidable expenditure.

17. *Audit of Grants-in-aid.*—The Examiner, Local Audit Department, who conducted the audit of grants-in-aid paid to local bodies has certified that the grants which had been paid to end of 1948-49 and audited by him were found to have been utilised properly and in accordance with the prescribed conditions with the exception of the cases mentioned below :—

Overpayments of dearness allowance aggregating Rs. 10,995 and Rs. 3,334 were made to the employees of two local bodies out of the subvention paid by the State Government. The former amount represents payments up to the 31st March, 1946, to part-time officers and retained pleaders who were not entitled to receive such allowances as well as to a high official in excess of the maximum limit admissible under the rules of the State Government. The latter amount represents subvention which had been wrongly calculated and drawn during 1948-49 on the basis of actual pay and strength of the staff in each month instead of the sanctioned strength as on the 31st March of the previous year.

In both these cases Government issued orders for recovery of the amounts overdrawn.

In the case of grants-in-aid paid to other institutions, the requisite certificates have been received from the departmental authorities.

Paragraphs 4 and 5 on pages 118 and 119 of the Review under “ Grant No. 19.—Charges on account of Education ” mention the irregularities noticed in the course of special audit in regard to sums drawn as grant-in-aid on behalf of certain unrecognised institutions as well as double payment of dearness allowance grant to certain schools.

18. *Relief and Rehabilitation.*—Expenditure incurred during 1949-50 on account of relief, rehabilitation, census operation and registration as Indian citizens of persons displaced from East Bengal amounted to Rs. 1,89,79,054, including expenditure on officers and staff, out of which a sum of Rs. 1,48,21,470 was reimbursed by the Union Government. The expenditure included sums of Rs. 1,26,93,963 and Rs. 28,44,137 spent on pure relief and rehabilitation respectively. In addition, a sum of Rs. 1,84,18,672 was disbursed as loans to displaced persons.

The expenditure incurred on account of pay and allowances of officers and establishment at headquarters as well as in districts and camps amounted to Rs. 27,39,785 as detailed below :—

	Rs.
Staff at headquarters (Calcutta) . . . . .	8,71,814
Staff in districts . . . . .	6,51,298
Staff in Camps . . . . .	<u>12,16,673</u>
Total . . . . .	27,39,785

Expenditure on staff works out to 7.8 per cent. of the actual amount spent on pure relief and rehabilitation of displaced persons and of the amount disbursed as loans. The corresponding percentages during 1947-48 (Post-partition) and 1948-49 were 12 and 71 respectively. The irregularities noticed during local inspections have been mentioned in paragraphs 7 to 9 of the Review of Grant No. 33.

19. *State Trading.*—The following schemes continued in operation during the year 1949-50 and the expenditure incurred thereon was booked under the head “85-A.—Capital Outlay on Provincial Schemes of State Trading” :—

(i) Grain Purchase Schemes—

(a) Purchase of food-grains other than wheat.

(b) Purchase of wheat and wheat products.

(c) Supply of food-stuffs at concession rates to Government servants.

(ii) Other miscellaneous Schemes—

Purchase of sugar.

*Grain Purchase Schemes.*—The object of these schemes is to purchase and stock large quantities of foodgrains such as rice, paddy, wheat and wheat products with a view to their equitable distribution by sale to the public at controlled rates and to certain classes of Government servants at concession rates.

*Other Miscellaneous Schemes.*—The Scheme for the purchase of sugar has been introduced with the object of its controlled distribution to the public through ration shops.

*Accounting Procedure.*—No change has been brought about in the accounting procedure. As in the past, each scheme has been accounted for under

the following sub-heads (with suitable additions to and modifications of the existing heads where necessary) opened within the Capital Account :—

- (1) Cost of purchase.
- (2) Advances.
- (3) Suspense (Personal Deposits).
- (4) *Deduct*—Receipts and recoveries on Capital Account.
- (5) *Deduct*—Capital expenditure financed from ordinary revenues.
- (6) *Deduct*—Recoveries from other Governments, Departments, etc.
- (7) *Add*—Surcharge collected with sale-proceeds for improvement of village roads in heavy procurement areas transferred to revenue receipts.

When a scheme is worked without the aid of advances, the expenditure is debited to head (1). When advances are granted and personal ledger accounts opened for working the scheme, the advances are debited to head (2) by corresponding credit to head (3). The subsequent incomings and outgoings relating to the personal ledger accounts also appear under head (3). All recoveries including repayment of advances and ultimate profits, if any, are accounted for under head (4) and all losses under head (1). At the end of the year, the losses are charged off to revenue against head (5).

Head (6) is designed to accommodate the receipts on account of recoveries due from other Government Departments for value of rationed commodities supplied from the District Officers' grainshops as also on account of subsidies paid by the Central Government on imported foodgrains.

Surcharge collected with the sale proceeds of rice and paddy remains merged as Capital receipts under head (4) while the actual expenditure incurred by the Works and Buildings Department on improvement of village roads in heavy procurement areas against the collected surcharge is transferred at the end of the year for adjustment under head (7).

The charges for establishment employed on these schemes except those connected with the supply of foodstuffs at concessional rates to Government servants are adjusted under the head "63.—Extraordinary Charges in India—Miscellaneous—Civil Supplies" which have lately been divided into separate departments "Food" and "Supplies". The expenditure on the rest of the schemes is debited to the Capital head.

(2). The net expenditure on Schemes (i) and (ii) as booked in the Capital Account amounted to Rs. 2,67,94,872 and (—) Rs. 9,69,940 respectively. The minus expenditure under (ii) above was due to the total reduction of capital expenditure under head (4) mentioned above being in excess of the gross expenditure in connection with the Scheme adjusted under head (1) during the year.

(3). The *pro-forma* Trading Accounts and the Balance Sheets relating to the Schemes (i) (a), (i) (b) and (ii) as also the Profit and Loss Account



in respect of the Scheme (i) (c) for the years 1948-49 and 1949-50 have not yet been received from Government and as such their incorporation in the Appropriation Account of the relative grant has not been possible. The said accounts for 1947-48 (Post-partition) are given on pages 301-307.

20. *Employment of workers of a political party for a procurement drive.*—Between February and December, 1948, a sum of Rs. 30,080 was paid as grants to certain Regional Boards of a political party for payment to 1,050 workers engaged by them at Rs. 30 per head per month for improving the procurement of rice and paddy. It was stated that this measure had been adopted not only as a measure of economy, but also to make internal procurement more effective. The expenditure, however, could not be admitted in audit, as it is considered wrong in principle that the services of any particular political organisation or party should be utilised for Government purposes on payment. Government have since withdrawn the orders with effect from the 1st December, 1948.

21. *Secret Service Expenditure.*—The accounts of expenditure treated under the orders of Government as on Secret Service are not subjected to scrutiny by the audit authorities. Administrative officers furnish periodical certificates of disbursement to the audit office in a prescribed form. The expenditure incurred during the year on this account amounted to Rs. 2,00,743 being included under Grants Nos. 3.—Provincial Excise, 12.—General Administration, and 16.—Police. The necessary certificates of disbursements in respect of the expenditure incurred were duly received.

22. *Delay in the receipt of Treasury and Departmental Accounts in the Account Office.*—During the year 1949-50 the due dates for the submission of monthly accounts were not observed by some of the treasuries and P. W. Divisional offices—as a result of which the preparation and consolidation of accounts in the Account Office were greatly hampered. In extreme cases of delay, the accounts of the defaulting treasuries or P.W. Divisions could not be included in the Consolidated Accounts of the State for the particular month which they related to—but had to be incorporated into the Consolidated Accounts of the following months.

Out of 14 treasuries and 41 Divisional offices which furnished accounts during the year under review, 3 treasuries and 9 Divisional offices were noticed to have made systematic delay of over 5 days in the despatch of their accounts.

23. *Objections outstanding.*—It is the duty of departmental officers to give prompt attention to the objections raised by audit and to take effective action for the rectification of the irregularities. That this was not done to the required extent is indicated by the fact that objections for an aggre-

gate sum of Rs. 75,56.21 lakhs on 15,864 items remained outstanding at the end of the year under report as per details given below :—

Year or period of objection.	Number of items.	Amount. Rs. lakhs.
1947-48 (Post-partition) . . . . .	1,646	3,38.54
1948-49 . . . . .	3,808	22,76.57
1949-50 . . . . .	10,410	49,41.10
Total	15,864	75,56.21

Up to the time of writing this report, objections on 416 items for Rs. 1,30.40 lakhs relating to 1947-48 (Post-partition), on 1,443 items for Rs. 17,02.85 lakhs relating to 1948-49 and on 3,918 items for Rs. 41,49.40 lakhs relating to 1949-50 have been cleared leaving 10,087 items still outstanding comprising a total sum of Rs. 15,73.56 lakhs, classified according to years as shown below :—

Year or period of objection.	Number of items.	Amount. Rs. lakhs.
1947-48 (Post-partition) . . . . .	1,230	2,08.14
1948-49 . . . . .	2,365	5,73.72
1949-50 . . . . .	6,492	7,91.70
Total .	10,087	15,73.56

A detailed analysis of the above items is given in Appendix III on pages 324 and 325.

24. *Disposal of Inspection Reports.*—All important irregularities and defects noticed in course of local audit or inspection are embodied in Inspection Reports which are sent to the departmental officers for necessary action. In order that the fullest advantage may be derived from the local audits and inspections, it is essential that the reports should be promptly and adequately dealt with by the administrative officers. The total number of inspection reports issued during 1948-49 and 1949-50 were 183 and 266 respectively. The following table shows by departments the number of reports which have not been finally disposed of at the time of compiling this Audit Report—as also the number of individual items that have remained outstanding. It should be particularly mentioned that no replies whatsoever have yet been received to 31 Inspection Reports issued in 1948-49 and 98 Inspection Reports issued in 1949-50—and these figures include reports

issued to the Finance Department and the Secretary, Legislative Assembly as well.

Name of Department.	1948-49.		1949-50.	
	Number of reports.	Number of items.	Number of reports.	Number of items.
1	2	3	4	5
Forest . . . . .	1	4	3	14
Registration . . . . .	1	4	1	2
General Administration . . . . .	3	46	5	214
Administration of Justice . . . . .	2	6	4	9
Jails . . . . .	2	8	9	41
Police . . . . .	9	26	13	44
Education . . . . .	8	63	21	207
Medical . . . . .	12	124	21	250
Public Health . . . . .	..	..	1	7
Agriculture . . . . .	8	24	17	138
Industries . . . . .	5	27	10	118
Famine Relief . . . . .	19	222	15	207
Miscellaneous . . . . .	7	56	14	108
Relief and Rehabilitation . . . . .	7	86	33	676
Civil Supplies . . . . .	37	207	42	354
Communication and Buildings . . . . .	12	173	14	142
Irrigation and Waterways . . . . .	19	90	16	88
Land Acquisition (For Defence Department).	8	39	8	57
<b>Total</b> . . . . .	<b>160</b>	<b>1,205</b>	<b>247</b>	<b>2,676</b>

25. *Division of Assets and Liabilities of Undivided Bengal between East and West Bengal.*—Not much progress has been made with the work beyond what was mentioned in paragraph 23 on page 17 of the previous year's Report.

CALCUTTA;

The 10th January, 1952.

K. C. CHAUDHURI,

*Accountant General, West Bengal.*

Countersigned.

NEW DELHI ;

V. NARAHARI RAO,

*Comptroller and Auditor General of India.*

# PART II.

## Appropriation Accounts of sums expended during the year 1949-50 compared with the several sums specified in the schedules of authorised expenditure authenticated under Section 80 of the Government of India Act, 1935 (now defunct) as adapted under the India (Provisional Constitution) Order, 1947.

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

(b) In the Accounts—

‘O’ stands for the original grant or appropriation.

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

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

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

(b) The detailed Appropriation Account of expenditure incurred in England have been furnished by the Accountant General, Commonwealth Relations Office, Division B and the Chief Accounting Officer to the High Commissioner for India. They have been included in the individual Appropriation Accounts of the Grants concerned.

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

NOTE 3.—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 authorised or sanctioned and its final figures as modified by supplementary provisions, surrenders and reappropriations, i.e., to explain additions or modifications shown in column 1;

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

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

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

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.
26.	1. Taxes on Income other than Corporation tax . . .	3,18,000	2,77,932	40,068	..
27.	2. Land Revenue . . .	37,14,000	36,60,428	53,572	..
31.	3. Provincial Excise . . .	34,69,000	33,36,671	1,32,329	..
33.	4. Stamps. . . . .	6,22,000	6,71,399	..	49,399
35.	5. Forest . . . . .	52,89,000	53,52,772	..	63,772
39.	6. Registration . . . . .	14,18,000	14,61,046	..	43,046
41.	8. Other Taxes and Duties . . .	12,47,000	12,33,934	13,066	..
43.	10. Irrigation—				
	. Voted . . . . .	5,25,78,001	3,62,37,674	1,63,40,327	..
	<i>Charged</i> . . . . .	5,68,000	4,28,034	1,39,966	..
68.	11. Interest on Ordinary Debt—				
	Voted . . . . .	1,000	..	1,000	..
	<i>Charged</i> . . . . .	21,28,000	18,58,369	2,69,631	..
72.	12. General Administration—				
	General Administration—				
	Voted . . . . .	2,11,18,000	1,98,65,055	12,52,945	..
	<i>Charged</i> . . . . .	10,54,000	10,16,132	37,868	..
83.	13. General Administration—				
	Debt Conciliation . . . . .	1,01,000	96,830	4,170	..
84.	14. Administration of Justice—				
	Voted . . . . .	70,17,000	65,03,527	5,13,473	..
	<i>Charged</i> . . . . .	27,57,000	25,84,170	1,72,830	..
89.	15. Jails and Convict Settlements	93,03,000	92,11,544	91,456	..
97.	16. Police . . . . .	4,61,91,000	4,47,24,353	14,66,647	..
103.	17. Ports and Pilotage . . . . .	5,59,000	4,66,405	92,595	..

**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.
104.	18. Scientific Departments . . . . .	4,42,000	4,42,080	..	80
105.	19. Charges on account of Education . . . . .	2,94,32,000	2,68,93,736	25,38,264	..
121.	20. Medical—				
	Voted . . . . .	3,53,31,000	2,70,22,159	83,08,841	..
	Charged . . . . .	1,20,000	1,20,000	..	..
131.	21. Public Health . . . . .	77,74,000	66,26,370	11,47,630	..
135.	22. Charges on account of Agriculture . . . . .	2,81,28,000	2,05,13,664	76,14,336	..
148.	23. Charges on account of Veterinary . . . . .	13,65,000	12,56,883	1,08,117	..
150.	24. Charges on account of Co-operative Credit . . . . .	19,68,000	15,53,788	4,14,212	..
153.	25. Industries—Industries . . . . .	88,07,000	56,21,091	31,85,909	..
158.	26. Industries—Fisheries . . . . .	42,45,000	9,33,489	33,11,511	..
160.	27. Industries—Cinchona . . . . .	33,68,000	33,02,890	65,110	..
172.	28. Miscellaneous Departments . . . . .	22,92,000	20,15,744	2,76,256	..
176.	29. Civil Works—				
	Voted . . . . .	5,21,37,000	4,51,65,074	69,71,926	..
	Charged . . . . .	9,31,000	9,76,028	..	45,028
225.	30. Famine . . . . .	40,90,000	29,01,312	11,88,688	..
228.	31. Superannuation Allowances and Pensions—				
	Voted . . . . .	96,79,000	1,02,52,806	..	5,73,806
	Charged . . . . .	2,18,000	1,96,173	21,827	..
232.	32. Charges on account of Stationery and Printing . . . . .	39,83,720	39,56,534	27,186	..
240.	33. Miscellaneous—				
	Voted . . . . .	4,98,55,000	2,82,09,786	2,16,45,214	..
	Charged . . . . .	25,91,000	25,86,378	4,622	..

**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.	
251.	34. Extraordinary charges—					
	Voted . . .	4,08,53,000	3,28,28,396	80,24,604	..	
	Charged . . .	1,300	1,323	..	23	
269.	36. Pre-partition Payments . . .	34,00,000	26,19,381	7,80,619	..	
270.	37. Expenditure on Road Transport Scheme—					
	Voted . . .	1,55,00,000	67,49,920	87,50,080	..	
	Charged . . .	1,50,000	..	1,50,000	..	
279.	7. Charges on account of Motor Vehicles Acts—					
	Charged . . .	4,50,000	4,50,000	..	..	
280.	9. Interest on works for which Capital Accounts are kept—					
	Charged . . .	26,49,000	11,80,022	14,68,978	..	
281.	38. Capital Outlay on Provincial Schemes of State Trading . . . . .	3,42,51,000	2,58,24,932	84,26,068	..	
311.	39. Interest-Free Advances . . . . .	14,17,000	19,60,916	..	5,43,916	
312.	40. Loans and Advances bearing Interest . . . . .	8,83,03,000	2,58,73,908	6,24,29,092	..	
315.	41. Cooch Behar Deposit Account . . . . .	47,62,000	49,94,229	..	2,32,229	
Total						
		Voted . . .	58,43,27,721	42,06,18,658	16,52,15,311	15,06,248
		Net saving Rs. 16,37,09,063				
		Charged . . .	1,36,17,300	1,13,96,629	22,65,722	45,051
		Net saving Rs. 22,20,671				
<b>GRAND TOTAL</b>		<b>58,79,45,021</b>	<b>43,20,15,287</b>	<b>16,74,81,033</b>	<b>15,51,299</b>	

Amounts of excess :—

	Rs.
Voted (See paragraph 8 of the Audit Report) . . . . .	15,06,248
Charged (See paragraph 9 of the Audit Report) . . . . .	45,051

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

NEW DELHI ;

}

V. NARAHARI RAO,

*Comptroller and Auditor General of India.*



See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "4.—Taxes on Income other than Corporation Tax".</b>			
<b>A.—COLLECTION OF AGRICULTURAL INCOME TAX—</b>			
	Rs.		
O. . . . .	2,94,000	2,83,900	2,77,932
R. . . . .	-10,100		
<b>B.—LUMP PROVISION FOR NEW SET -UP</b>	24,000	..	-24,000
Col. 4.—Sanction to the new set-up received late in the year.			
<b>Surrenders or withdrawals within grant—</b>			
R. . . . .	10,100	10,100	-10,100
<b>Total</b>	3,18,000	2,77,932	-40,068

## REVIEW.

The savings were 12·6 and 9·7 per cent. of the grant and the modified appropriation respectively, compared with an excess of ·3 per cent. in 1948-49 in both cases.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
<b>Major Head "7.—Land Revenue".</b>	Rs.	Rs.	Rs.
<b>A.—CHARGES OF ADMINISTRATION—</b>			
<b>A-1.—Pay of Officers—</b>	Rs.		
O. . . . . 1,12,000	1,25,321	1,21,521	—3,800
R. . . . . 13,321			
<b>A-2.—Pay of Establishment—</b>			
O. . . . . 6,46,800	7,55,343	7,77,788	+22,445
R. . . . . 1,08,543			
Col. 1.—Appointment of larger land acquisition staff in connection with the execution of some unforeseen urgent schemes.			
<b>A-3.—Allowances, honoraria, etc.—</b>			
O. . . . . 5,22,500	6,05,848	6,19,895	+14,047
R. . . . . 83,348			
Col. 1.—Same as under Sub-head A.-2.			
<b>A-4.—Contingencies—</b>			
O. . . . . 94,500	1,14,509	1,11,689	—2,820
R. . . . . 20,009			
Col. 1.—Same as under Sub-head A.-2.			
<b>A-5.—Add—Establishment charges payable to other Governments, Departments, etc.—</b>			
O. . . . . 28,200	29,683	23,518	—6,165
R. . . . . 1,483			
Col. 4.—Due to arrear adjustments of the previous year.			
<b>A-6.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . . —1,53,000	—1,60,709	—2,37,940	—77,231
R. . . . . —7,709			
Col. 4.—Recovery of charges in connection with the Education Cess in two districts introduced in 1948-49 could not be correctly estimated. See also paragraph 2 of the Review.			
<b>B.—MANAGEMENT OF GOVERNMENT ESTATES—</b>			
<b>B-1.—Pay of Officers—</b>			
O. . . . . 18,000	17,760	11,794	—5,966
R. . . . . —240			
Col. 4.—Posting of officers on lesser pay.			
<b>B-2.—Pay of Establishment.—</b>			
O. . . . . 2,72,000	2,75,605	2,89,542	+13,237
R. . . . . 3,605			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "7.—Land Revenue"—<i>contd.</i></b>			
<b>B.—MANAGEMENT OF GOVERNMENT ESTATES—<i>conold.</i></b>			
<b>B-3.—Allowances, honoraria, etc.— Rs.</b>			
O. . . . .	2,54,200	} 2,98,371	2,91,161
R. . . . .	44,171		
Col. 1.—Mainly allowances for the additional rent collection staff entertained in Khas Mahals late in the year.			
<b>B-4.—Contingenoes—</b>			
O. . . . .	4,35,800	} 4,54,938	4,64,207
R. . . . .	19,138		
<b>D.—SURVEY, SETTLEMENT AND RECORD OPERATIONS—</b>			
<b>D-1.—Pay of Officers—</b>			
O. . . . .	51,200	} 55,205	55,157
R. . . . .	4,005		
<b>D-2.—Pay of Establishment—</b>			
O. . . . .	1,81,300	} 1,29,422	1,28,875
R. . . . .	-51,878		
Col. 1.—Mainly (i) transfer of provision for certain job work staff to sub-head D-5 (Rs. 44,282), (ii) non-entertainment of staff owing to curtailment of programme (Rs. 5,848) and (iii) vacant posts (Rs. 1,034). See paragraph 3 of the Review.			
<b>D-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	2,44,400	} 2,25,303	2,24,792
R. . . . .	-19,097		
Col. 1.—Mainly due to the reason stated under sub-head D-2—Col. 1.—Item (i). See also paragraph 3 of the Review.			
<b>D-5.—Contingencies—</b>			
O. . . . .	1,28,400	} 1,96,014	1,94,521
R. . . . .	67,614		
Col. 1.—Mainly due to the reasons stated under sub-heads D-2—Col. 1.—item (ii) and D-3. See also paragraph 3 of the Review.			
<b>D-6.—<i>Delect</i>—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . .	-3,000	} -6,500	-7,042
R. . . . .	-3,500		
Col. 1.—Larger supply of printed maps.			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"7.—Land Revenue"—<i>concl'd.</i></b>			
For rounding . . . . .	—300	..	+300
<b>E.—LAND RECORDS—</b>			
Rs.			
O. . . . . 84,000	} 71,658	69,091	—2,567
R. . . . . —12,342			
<b>F.—ASSIGNMENTS AND COMPENSATIONS—</b>			
Rs.			
O. . . . . 66,000	} 64,363	62,955	—1,408
R. . . . . —1,637			
<b>G.—CHARGES IN ENGLAND—</b>			
High Commissioner for India—			
Rs.			
O. . . . . 7,000	} 2,840	2,753	—87
R. . . . . —4,160			
Col. 1.—Liabilities expected to be carried forward to 1950-51.			
<b>I.—LUMP PROVISION FOR NEW SET-UP—</b>			
Rs.			
O. . . . . 2,30,000	} ..	..	..
R. . . . . —2,30,000			
Col. 1.—See paragraph 4 of the Review.			
<b>J.—DEVELOPMENT PROGRAMME—</b>			
Rs.			
O. . . . . 4,94,000	} 4,59,326	4,56,151	—3,175
R. . . . . —34,674			
See paragraph 5 of the Review.			
Surrenders or withdrawals within grant—			
R. Gross . . . . . —11,209	—11,209	..	+11,209
R. Deductions . . . . . 11,209	11,209	..	—11,209
<b>TOTALS—</b>			
Gross . . . . .	38,70,000	39,05,410	+35,410
Deductions . . . . .	—1,56,000	—2,44,982	—88,982
Net . . . . .	37,14,000	36,60,428	—53,572

**REVIEW.**

The saving was 1·4 per cent. of the grant compared with 3·1 per cent. in 1948-49.

2. *Sub-head A-6.*—A sum of Rs. 12,542 representing the proportionate cost of certificate Establishment employed on Education Cess work was

REVIEW—*concl'd.*

actually recovered and adjusted under this sub-head. As in the previous year (*vide* paragraph 2 of the Review on page 26 under the same Grant in 1948-49), no provision for the above recovery could be made in the year under review also either in the original budget or by reappropriation. This contributed to a portion (Rs. 12,542) of the final saving under the sub-head which indicates defective budgeting and control.

3. *Sub-heads D.-2, D.-3 and D.-5* :—Provision for certain job works staff the pay and allowances of which were debitabale to sub-head D.-5 was wrongly made under sub-heads D.-2 and D.-3 which was subsequently regularised by reappropriation.

4. *Sub-head "I.—Lump provision for new set-up."*—The new set-up was not given effect to during the year and the provision was reappropriated to sub-heads A.-1, A.-2, A.-3 and A.-4 to meet the excess expenditure on account of the appointment of larger land acquisition staff.

5. *Sub-head J.*—The expenditure under this sub-head represents charges incurred on "Preliminary measures for abolition of the Zamindari system". The expenditure on the scheme to end of 1949-50 stood at Rs. 19,12,377.

6. In a certain office a motor car was purchased in 1945 for the use of Gazetted Officers in connection with the requisition of land and buildings. But eight, out of 19 officers for whose use the car was intended, were in receipt of motor car or conveyance allowances. The matter having been brought to the notice of Government by audit in September, 1949, the motor car allowance @ Rs. 90 p. m. of two of the officers was discontinued from 1st January, 1950. This resulted in an annual saving of Rs. 2,160.

The need and justification of continuing the payment of motor car allowance or conveyance allowance to the remaining six officers, are still under correspondence with Government.

**Grant No. 3.—Provincial Excise.**  
See also the Audit Report.

31

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "8.—Provincial Excise".</b>			
<b>A.—SUPERINTENDENCE—</b>			
	Rs.		
O. . . . .	4,15,500	} 4,78,600	4,64,080
R. . . . .	61,100		
<b>B.—DISTRICT CHARGES—</b>			
<b>B-1.—Pay of Officers—</b>			
O. . . . .	1,93,000	} 1,92,500	1,91,506
R. . . . .	-500		
<b>B-2.—Pay of Establishment—</b>			
O. . . . .	6,43,500	} 6,60,900	6,58,074
R. . . . .	17,400		
<b>B-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	8,30,500	} 9,05,500	9,08,191
R. . . . .	75,000		
<b>B-4.—Contract Contingencies—</b>			
O. . . . .	60,000	} 75,000	75,084
R. . . . .	15,000		
Col. 1.—Detection of a larger number of excise cases necessitating increased running of motor trucks and consumption of petrol (Rs. 10,000), payment of freight charges for transport of opium (Rs. 3,000) and repairs to departmental buildings (Rs. 2,000).			
<b>B-5.—Other Contingencies—</b>			
O. . . . .	1,18,000	} 1,56,938	1,39,699
R. . . . .	38,938		
Col. 1.—Mainly due to (1) larger rewards to private persons owing to increase in the number of excise cases (Rs. 15,800) and (2) increase in (i) rents (Rs. 4,400) and (ii) cost of stores for boats (Rs. 5,000), (iii) raiding charges (Rs. 6,200) and (iv) clothing charges (Rs. 6,500). Col. 4.—Mainly non-adjustment of the cost of clothing supplied by the Midnapore Jail.			
<b>C.—COST OF OPIUM SUPPLIED TO PROVINCIAL EXCISE DEPARTMENT—</b>			
O. . . . .	8,89,500	} 8,36,812	7,55,732
R. . . . .	-52,688		
Col. 4.—Non-receipt of certain debits from the Uttar Pradesh Government within the year.			

Major Head and Sub-head.	Final Grant.	Actual Expen- diture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "8.—Provincial Excise"—concl'd.</b>			
<b>D.—COMPENSATIONS—</b>			
	Rs.		
O. . . . .	1,18,400	1,33,340	1,24,340
R. . . . .	14,940		
<b>E.—PURCHASE OF GANJA AND OTHER DRUGS—</b>			
O. . . . .	13,700	28,704	17,159
R. . . . .	15,004		
Col. 1.—Mainly for the purchase of Ganja to meet the requirements of the vendors owing to the failure of the contractors to supply the same, its cultivation undertaken by them being unsuccessful. Col. 4.—Liabilities carried forward.			
<b>F.—WORKS—</b>			
R. . . . .	2,806	2,806	2,806
Col. 1.—Due to repairs to a departmental building which was very badly damaged.			
<b>I.—LUMP PROVISION FOR NEW SET-UP—</b>			
O. . . . .	1,87,000	..	..
R. . . . .	-1,87,000		
Col. 1.—Due to delay in giving effect to the new set-up. The amount was reappropriated to meet increased expenditure under other heads.			
For rounding . . . . .		-100	+100
<b>TOTAL</b>	<b>34,69,000</b>	<b>33,36,671</b>	<b>-1,32,329</b>

### REVIEW.

The savings were 3·8 per cent. of the grant against 1·6 per cent. in the preceding year.

2. All attempts to realise the dues proving futile a remission of revenue amounting to Rs. 6,812 was sanctioned by the competent authority during the year 1949-50.

**Grant No. 4.—Stamps.**  
See also the Audit Report.

33

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess- Savi.g.—	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "9.—Stamps".</b>				
<b>A.—NON-JUDICIAL—</b>				
<b>A-1.—Superintendence—</b>				
	Rs.			
O. . . . .	50,600	} 49,267	} 56,794	
R. . . . .	-1,333			} +7,527
Col. 4.—Larger indent for non-postal stamps and increased cartage and cooly hire during the latter part of the year.				
<b>A-2.—Charges for the sale of stamps—</b>				
O. . . . .	2,20,000	} 2,90,300	} 2,90,252	
S. . . . .	70,000			} -48
R. . . . .	300			
Col. 1.—Larger sale of stamps involving payment of larger discount to vendors owing to the relaxation of certain restrictions imposed on the registration of documents under the "Transfer of Property (India) Ordinance, 1948" with a view to check evasion of Income-Tax.				
<b>A-3.—Cost of stamps supplied from Central Stamp Stores—</b>				
O. . . . .	80,000	} 1,02,300	} 1,44,783	
S. . . . .	20,000			} +42,483
R. . . . .	2,300			
Col. 1.—Increased indent for stamps. Col. 4.—Liabilities of the previous year (Rs. 28,220) and larger indents for which no provision could be made.				
<b>B.—JUDICIAL—</b>				
<b>B-1.—Superintendence—</b>				
O. . . . .	25,300	} 24,633	} 28,366	
R. . . . .	-667			} +3,733
Col. 4.—Same as under sub-head A-1.				
<b>B-2.—Charges for the sale of stamps—</b>				
O. . . . .	50,000	} 53,200	} 53,006	
R. . . . .	3,200			} -194
<b>B-3.—Cost of stamps supplied from Central Stamp Stores—</b>				
O. . . . .	60,000	} 1,02,300	} 98,198	
S. . . . .	40,000			} -4,102
R. . . . .	2,300			
Col. 1.—Same as under sub-head A-3—Col. 1.				



Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
Major Head "9.—Stamps"—concl'd.	Rs.	Rs.	Rs.
D.—LUMP PROVISION FOR NEW SET-UP—			
		Rs.	
O. . . . .		6,000	}
R. . . . .		—6,000	
			.. .. .
Col. 1.—The new set-up was not implemented within the year. See paragraph 2 of the Review.			
For rounding.			
O. . . . .		100	}
R. . . . .		—100	
			.. .. .
TOTAL .	6,22,000	6,71,399	+49,399

## REVIEW.

The excess was 7·9 per cent. of the grant as against 7·7 per cent. in 1948-49 and occurred mainly under sub-head A-3.

2. *Sub-head D.—Lump provision for new set-up.*—The new set-up was not implemented during the year and the corresponding saving in the provision was reappropriated to other sub-heads to meet increased cost of stamps and the charges for the sale thereof.

3. Non-judicial stamps to the value of Rs. 9,850 were found short in a consignment sent to a treasury in November, 1949. The loss was written off under orders of the competent authority as not being due to any defect in the system or negligence on the part of any Government servant. No compensation was received from the railway authorities as the stamps had not been despatched under insured parcel. It was explained that the system of sending consignments uninsured is a long-standing one, and is apparently justifiable on grounds of simplicity and economy. Occasional losses are very few in number, and the amounts involved are insignificant as compared with what the regular insurance of all consignments would cost.

4. Shortage of court fees stamps worth Rs. 2,712 was detected on 25th November, 1947 in a sub-treasury. Out of the total amount of stamps found short, a sum of Rs. 1,808 was ordered to be recovered from four Government servants due to whose negligence the loss had occurred and the balance of Rs. 904 was written off under orders of the competent authority.

**Grant No. 5.—Forest.**  
See also the Audit Report.

35

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "10.—Forest".</b>			
<b>A.—CONSERVANCY AND WORKS—</b>			
<b>A-I.—Timber and other produce removed from the forests by Government Agency—</b>			
	Rs.		
O. . . . .	10,00,000	} 10,67,267	} 10,66,836
S. . . . .	1,00,000		
R. . . . .	—32,733		
<b>A-II.—Timber and other produce removed from the forests by consumers and purchasers—</b>			
O. . . . .	2,00,000	} 2,23,833	} 2,23,835
R. . . . .	23,833		
<b>A-III.—Construction, purchase and maintenance, etc.—</b>			
O. . . . .	7,52,800	} 8,05,891	} 8,13,838
S. . . . .	38,000		
R. . . . .	15,091		
<b>A-IV.—Conservancy and Regeneration—</b>			
O. . . . .	2,69,000	} 2,42,963	} 2,42,834
S. . . . .	27,000		
R. . . . .	—53,037		
<b>A-V.—Miscellaneous—</b>			
O. . . . .	9,45,400	} 15,08,224	} 14,71,674
R. . . . .	5,62,824		
<p>Col. 1. —Mainly due to (i) larger supply of sleepers, logs and other timber to Railways, etc., by purchase from the trade than originally anticipated (Rs. 5,09,179) and (ii) unforeseen expenditure in connection with the procurement of honey and wax for sale to the public (Rs. 34,844).</p>			
<b>A-VI.—Suspense—</b>			
O. . . . .	1,600	} ..	} 725
R. . . . .	—1,600		

**Cols. 1 and 4.—Reduction based on the restriction exercised in the grant of advances for works done by the forest villagers and contractors, which did not materialise in full.**

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "10.—Forest"—<i>contd.</i></b>			
<b>A.—CONSERVANCY AND WORKS—<i>concl'd.</i></b>			
<b>A-VIII.—<i>Deduct</i>—Amount recoverable from other Governments, Departments, etc.—</b>			
	Rs.		
O. . . . .	—9,00,000	} —14,21,969	—11,66,495 + 2,55,474
R. . . . .	—5,21,969		
Col. 1.—Larger recovery due to the reasons stated under Sub-head A-V—Col. 1. Col. 4.— Mainly write-back of excess debit in the previous year.			
For rounding—			
O. . . . .	200	} ..	..
R. . . . .	—200		
<b>B.—ESTABLISHMENT—</b>			
<b>B-1.—Pay of Officers—</b>			
O. . . . .	1,62,000	} 1,66,477	1,64,811
R. . . . .	4,477		
<b>B-2. Pay of Establishment—</b>			
O. . . . .	6,00,000	} 5,91,850	5,90,641
R. . . . .	—8,150		
<b>B-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	6,80,000	} 7,36,054	7,34,565
R. . . . .	56,054		
<b>B-4.—Contingencies—</b>			
O. . . . .	84,000	} 90,747	85,554
R. . . . .	6,747		
<b>B-6.—Grants-in-aid, Contributions, etc.—</b>			
O. . . . .	600	} 560	..
R. . . . .	—40		
<b>B-8.—Establishment charges payable to other Governments, Departments, etc.—</b>			
O. . . . .	34,000	} 38,750	38,750
R. . . . .	4,750		
<b>B-9. <i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . .	—15,000	} —10,297	—10,298
R. . . . .	4,703		
Col. 1. Less recovery consequent on the entertainment of fewer shooting and fishing guards on behalf of the clubs and associations.			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "10.—Forest"—<i>concl.</i></b>			
<b>B.—ESTABLISHMENT—<i>concl.</i></b>			
For rounding—	Rs.		
O. . . . .	400		
R. . . . .	—400	..	..
<b>D.—CHARGES IN ENGLAND—</b>			
<b>High Commissioner for India.—</b>			
O. . . . .	9,840		
R. . . . .	—1,560	8,280	3,030 +750
Col. 1.—Non-utilisation of the provision under "Other charges" (Rs. 6,960), partly offset by leave salary of an officer payable in the colonies (Rs. 5,400).			
<b>F.—LUMP PROVISION FOR NEW SET-UP—</b>			
O. . . . .	1,33,000		
R. . . . .	—98,690	34,310	.. —34,310
Col. 1.—Rs. 60,190 was utilised to meet the expenditure in connection with a new circle created during the year and Rs. 38,500 surrendered owing to late implementation of the new set-up. Col. 4.—Amount retained to meet additional expenditure for the new set-up during the year was not required.			
<b>G.—DEVELOPMENT PROGRAMME—</b>			
O. . . . .	9,00,000		
S. . . . .	2,66,000	10,98,479	10,86,472 —12,007
R. . . . .	—67,521		
Col. 1.—Supplementary grant for larger compensation payable for waste lands acquired for afforestation was not required in full owing to non-payment in some cases during the year.			
For rounding—			
O. . . . .	160		
R. . . . .	—160	..	..
Surrenders or withdrawals within grant—			
R. Gross . . . . .	—4,09,685	—4,09,685	.. +4,09,685
R. Deductions . . . . .	5,17,266	5,17,266	.. —5,17,266
<b>TOTALS—</b>			
Gross . . . . .	62,04,000	65,29,565	+3,25,565
Deductions . . . . .	—9,15,000	—11,76,793	—2,61,793
Net . . . . .	52,89,000	53,52,772	+63,772

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**REVIEW.**

There were excesses of 1·2 and 3·3 per cent. over the grant and the modified appropriation respectively as against 12·5 per cent. in both in 1948-49.

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

Name of the scheme.	Expenditure during	Expenditure to end of
	1949-50.	1949-50.
	Rs.	Rs.
(1) Scheme for afforestation in the District of Nadia .	2,40,439	4,65,327
(2) Conservation of private forests and afforestation of private waste lands.	2,46,916	5,77,147
(3) Acquisition and afforestation of waste lands . . .	5,99,117	8,35,463
<b>TOTAL .</b>	10,86,472	18,77,937

3. The *pro forma* accounts of the Siliguri Band Saw Mill for 1948-49 and 1949-50 and the Manager's financial review will be found in Appendix II on page 317.

**Grant No. 6.—Registration.**  
See also the Audit Report.

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Major Head and Sub-head.	Final Grant.	Actuals Expendi- ture.	Excess— Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "11.—Registration".</b>			
<b>A.—SUPERINTENDENCE—</b>			
	Rs.		
O. . . . .	91,600	85,990	87,210
R. . . . .	—5,610		
<b>B.—DISTRICT CHARGES—</b>			
B-1.—Pay of Officers . . . . .	3,20,000	3,15,995	—4,005
<b>B-2.—Pay of Establishment—</b>			
O. . . . .	4,29,000	4,63,000	4,70,798
R. . . . .	34,000		
B-3.—Allowances, honoraria, etc. . . . .	3,81,500	4,22,641	+41,141
Col. 4.—Increased allowances for the additional staff entertained to cope with the larger number of registration cases consequent on the relaxations of the restrictions imposed on registration of documents under the Transfer of Property (India) Ordinance, 1948.			
<b>B-4.—Contract Contingencies—</b>			
O. . . . .	70,000	87,920	83,769
R. . . . .	17,920		
Col. 1.—Increased cost of remittance of registration fees, due to the reason stated under B-3.			
<b>B-5.—Other Contingencies—</b>			
O. . . . .	63,100	82,790	83,131
R. . . . .	19,690		
Col. 1.—Due to increased registration cases.			
B-6.— <i>Deduct</i> —Establishment charges payable to other Governments, Departments, etc.	—3,330	—2,498	+832
For rounding . . . . .	130	..	—130
<b>D.—LUMP PROVISION FOR NEW SET-UP—</b>			
O. . . . .	66,000	..	..
R. . . . .	—66,000		
Col. 1.—The new set-up was implemented towards the close of the year. See also paragraph 3 of the Review.			
<b>TOTALS—</b>			
Gross . . . . .	14,21,330	14,63,544	+42,214
Deductions . . . . .	—3,330	—2,498	+832
Net . . . . .	14,18,000	14,61,046	+43,046

**REVIEW.**

There was an excess of 3 per cent. over the grant as compared with a saving of 3·2 per cent. in 1948-49.

2. The excess over the grant was due to the failure of Government to obtain supplementary grant to cover the same, although excess expenditure to the extent of Rs. 65,000 was anticipated in the Revised Estimate.

3. *Sub-head "D.—Lump provision for new set-up."*—The new set-up was not implemented until towards the close of the year. The whole provision was reappropriated to meet increased expenditure under other sub-heads.

Grant No. 8.—Other Taxes and Duties.

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See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "18.—Other Taxes and Duties".</b>			
<b>A.—COLLECTION CHARGES—</b>			
<b>A-1.—Entertainment Tax—</b>			
	Rs.		
O. . . . .	24,500	} 61,820	61,276
R. . . . .	37,320		
Col. 1.—Post-budget enhancement in the rates of Entertainment Tax necessitating appointment of additional staff and printing of stamps of new denominations.			
A-2.—Betting tax . . . . .	10,000	10,000	..
<b>A-3.—Tax under Bengal Finance Act, 1939—</b>			
O. . . . .	7,700	} 17,000	16,072
R. . . . .	9,300		
Col. 1.—Retention of certain staff for collection of arrear taxes for a longer period than originally anticipated.			
<b>A-4.—Tax under Bengal Finance (Sales Tax) Act, 1941—</b>			
<b>A-4.—(1)—Pay of Officers—</b>			
O. . . . .	2,50,000	} 2,70,000	2,69,995
R. . . . .	20,000		
<b>A-4. (2)—Pay of Establishment—</b>			
O. . . . .	2,71,000	} 2,73,500	2,73,256
R. . . . .	2,500		
<b>A-4 (3)—Allowances, honoraria, etc.—</b>			
O. . . . .	3,32,000	} 3,29,500	3,28,883
R. . . . .	—2,500		
<b>A-4 (4)—Contingencies—</b>			
O. . . . .	1,31,400	} 1,41,900	1,40,711
R. . . . .	10,500		
<b>B.—CHARGES UNDER THE ELECTRICITY ACTS—</b>			
O. . . . .	1,22,700	} 1,35,017	1,33,741
R. . . . .	12,317		



Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "13.—Other Taxes and Duties"—<i>concl'd.</i></b>			
<b>E.—LUMP PROVISION FOR NEW SET-UP—</b>			
	Rs.		
O. . . . .	98,000	}	.. .. .
R. . . . .	—98,000		
Col. 1.—The new set-up was not implemented during the year. See paragraph 2 of the Review.			
FOR rounding . . . . .	—300	..	+300
Surrenders or withdrawals within grant—			
R. . . . .	8,563	..	—8,563
TOTAL .	12,47,000	12,33,934	—13,066

## REVIEW.

There was a saving of 1 per cent. in the grant compared with 4·9 per cent. in 1948-49.

2. *Sub-head "E.—Lump provision for new set-up"*.—The new set-up was not implemented during the year. Rs. 8,563 was surrendered and the balance, *viz.*, Rs. 89,437 was reappropriated to meet increased expenditure under other sub-heads.

3. A remission of revenue amounting to Rs. 18,140 due from different parties was sanctioned by the competent authority during the year 1949-50.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—</b>			
<i>Deduct—Working Expenses—</i>			
<b>A.—IRRIGATION WORKS—UNPRODUCTIVE WORKS—</b>			
<b>A. 8.—Extensions and Improvements—</b>			
	Rs.		
O. . . . .	64,000	} 37,800	34,146
R. . . . .	—26,200		
Col. 1.—Due to delay in the adjustment of Land Charges. See items 2 and 3 of Annexure A.			
<b>A. 9.—Maintenance and Repairs—</b>			
O. . . . .	7,68,000	} 7,64,700	7,52,774
R. . . . .	—3,300		
<b>A. 10.—Establishment—Revenue Establishment—</b>			
O. . . . .	3,44,000	} 3,72,839	3,65,673
R. . . . .	28,839		
<b>B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—UNPRODUCTIVE WORKS—</b>			
<b>B. 1.—Extensions and Improvements</b>			
		—942	—942
See item 1 of Annexure A.			
<b>B. 2.—Maintenance and Repairs—</b>			
O. . . . .	4,22,000	} 6,60,100	5,93,075
R. . . . .	2,38,100		
Col. 1.—Due to (1) extensive silt clearance in the Hijli Tidal Canal and increase in rates (Rs. 2,04,900) and (2) urgent road repairs in the Calcutta and Eastern Canals (Rs. 44,100), partly set off by (3) less work done in another Canal (Rs. 3,400) and (4) postponement of repairs to a dredger (Rs. 7,500). Col. 4.—Due to recoveries of maintenance charges of a dredger which was lent to the Standing River Conservancy Board during the war (Rs. 88,000), partly set off by increased work done in some canals (Rs. 20,975).			
<b>B. 3.—Establishment—</b>			
Revenue Establishment . . . . .	96,000	93,900	—2,100
<b>Total—XVII.—Irrigation, etc.—Deduct—Working Expenses</b>			
O. . . . .	16,94,000	} 19,31,429	18,88,626
R. . . . .	2,37,439		

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues"—</b>			
<b>C. A.—IRRIGATION WORKS—</b>			
Works for which no Capital Accounts are kept—			
<b>C. 4.—Maintenance and Repairs—</b>			
	Rs.		
O. . . . .	26,000	} 15,900	14,453
R. . . . .	—10,100		
			—1,447
Col. 1.—Some works originally anticipated were not subsequently considered necessary.			
<b>C. 5.—Establishment—Revenue Establishment</b>	1,000	..	—1,000
Miscellaneous Expenditure—			
<b>C. 12.—Other Charges—</b>			
O. . . . .	30,000	} 41,400	26,428
R. . . . .	11,400		
			—14,972
Col. 1.—Some important works were taken up during the year. Col. 4.—Due to (1) dearth of technical staff (Rs. 6,340), (2) delay in the adjustment of certain debits from other departments (Rs. 7,283) and (3) cumulative petty savings (Rs. 1,349).			
<b>D. B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>			
Works for which no Capital Accounts are kept—			
<b>D. 1. Works—</b>			
O. . . . .	7,00,000	} 7,90,600	—48,209
R. . . . .	90,600		
			—8,38,809
See items 4 to 10 of Annexure A.			
<b>D. 1.—A.—Deduct—Recoveries from the Central Government—</b>			
O. . . . .	—2,50,000	} —4,08,000	..
R. . . . .	—1,58,000		
			+4,08,000
Col. 1.—Arrear contribution towards the cost of the "Ganga Barrage Project".			
Col. 4.—The execution of the work was taken over by the Central Government during the year. See item 5 of Annexure A.			
<b>D. 2.—Emergency Irrigation Works—</b>			
O. . . . .	3,50,000	} 1,51,900	1,32,271
R. . . . .	—1,98,100		
			—19,629
Col. 1. Mainly due to (1) certain schemes not being taken up during the year (Rs. 1,20,000), (2) delayed commencement of another (Rs. 61,000) and (3) retarded progress due to communal disturbance and labour troubles (Rs. 17,000). Col. 4.—Mainly non-payment of the cost of land.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues"—<i>contd.</i></b>			
<b>D. B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>contd.</i></b>			
Works for which no Capital Accounts are kept— <i>contd.</i>			
<b>D. 2.-A.—Deduct—Recoveries from Central Govern- ment—</b>			
Rs.			
O. . . . . -1,40,000	} —67,700	—63,051	+4,649
R. . . . . 72,300			
Cols. 1 and 4—See D. 2.			
<b>D. 3.—Extensions and Improvements—</b>			
O. . . . . 12,000	} 6,900	1,241	—5,659
R. . . . . -5,100			
Col. 1.—Postponement of certain works. Col. 4.—Due to expenditure on a work being erroneously classified under Sub-head D. 4. See item 11 of Annexure A.			
<b>D. 4.—Maintenance and Repairs—</b>			
O. . . . . 33,85,000	} 25,70,000	24,49,418	—1,20,582
R. . . . . -8,15,000			
Col. 1.—Mainly due to (1) postponement of expenditure in connection with the remodelling of certain embankments pending settlement of the question of recovery from the Central Government (Rs. 3,67,000), (2) curtailment of repairs to certain embankments (Rs. 2,00,500), (3) delay in sanctioning the estimate for a work (Rs. 1,70,000), and (4) slow progress of another (Rs. 70,000).			
D. 4.-A—Deduct—Recoveries from Central Government.	—9,00,000	—18,81,543	—9,81,543
Col. 4.—Arrear contribution towards the cost of maintenance of certain embankments.			
<b>D. 5.—Establishment—</b>			
<b>D. 5-(1).—Revenue Establishment—</b>			
O. . . . . 29,000	} 27,329	653	—26,676
R. . . . . -1,671			
<b>D. 5 (2).—General Establishment—</b>			
O. . . . . 20,00,000	} 20,15,441	20,13,221	—2,220
R. . . . . 15,441			

Grant No. 10.—Irrigation—*contd.*

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—*
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "18. Other Revenue Expenditure financed from Ordinary Revenues"—<i>contd.</i></b>			
<b>D. B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>contd.</i></b>			
Works for which no Capital Accounts are kept— <i>concl'd.</i>			
<b>D. 5.—Establishment—<i>contd.</i></b>			
<b>D. 5 (3) Establishment under Collector for collection of revenue on account of Zemindary Embankment under the Contract System—</b>			
O. . . . .	30,000	} 30,967	36,426
R. . . . .	967		
<b>D. 6. Tools and Plant—</b>			
O. . . . .	7,22,000	} 3,33,400	3,14,630
R. . . . .	- 3,88,600		
Col. 1. Mainly (1) less requirements in certain divisions (Rs. 1,72,000), (2) modification of the estimates in certain others as a measure of economy (Rs. 74,500), (3) postponement of repairs to a vessel (Rs.60,400), and (4) liabilities carried forward (Rs. 18,700).			
<b>D. 7. Suspense—</b>			
O. . . . .	- 28,000	} - 52,500	- 18,498
R. . . . .	-24,500		
Col. 1.—Purchase of materials for certain divisions were not made during the year due to communal troubles and other causes. Col. 4—Due to larger adjustment of miscellaneous advances.			
<b>D. 8.—Charges in England—</b>			
High Commissioner for India . . . . .		..	82
<b>D. 9. - Rehabilitation Programme Works—</b>			
O. . . . .	1,90,000	} 82,300	99,327
R. . . . .	-1,07,700		
Col. 1.—Mainly due to land charges of the Pre-partition period debitable to Undivided Bengal (Rs. 59,000), one work decided to be met from procurement bonus (Rs. 17,000), delay in the payment of land charges (Rs. 22,000) and slow progress of a work (Rs. 8,900). Col. 4. — Due to increased expenditure on certain works. See item 13 of Annexure A.			
<b>D. 9. A.—Deduct— Recoveries from Central Govern- ment —</b>			
O. . . . .	-63,300	} -27,400	..
R. . . . .	35,900		
Col. 1.—See D. 9—Col. 1. Col. 4.—Adjustment deferred pending the issue of Government orders.			
<b>Miscellaneous Expenditure—</b>			
<b>D. 12.— Other Charges—</b>			
O. . . . .	1,02,800	} 76,300	65,503
R. . . . .	-26,500		
Cols. 1 and 4.—Smaller number of survey works were taken up during the year.			
<b>D. 13.—Grants-in-aid—</b>			
O. . . . .	2,500	} 6,500	2,500
R. . . . .	4,000		
Cols. 1 and 4.—Grant to a society for excavation of a khal was not paid within the year.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving--.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues"—<i>concl</i>J.</b>			
D. B.—NAVIGATION, ETC., WORKS— <i>concl</i> J.			
D. 14.—Development Programme Works—			
<i>Charged.</i>			
S. . . . .	1,000	616	—616
R. . . . .	—384		
<i>Voted.</i>			
O. . . . .	22,69,000	5,77,383	3,46,385
R. . . . .	—16,91,617		
Col. 1.—Transfer of certain schemes to Sub-head D.15 owing to a later decision of Government to meet the cost of those schemes from Procurement Bonus (Rs. 15,04,117), slow progress of certion works (Rs. 6,08,500), and non-adjustment of cost of land acquired (Rs. 50,000), partly set-off by the transfer of a work from Sub-head J-3 (Rs. 4,71,000). Col. 4.—See items 14 to 16 of Annexure A.			
D. 15.—Schemes financed from Procurement Bonus—			
R. . . . .	15,04,117	15,04,117	15,70,557
Col. 1.—See note under D. 14-Voted. Col. 4.—See items 17 to 29 of Annexure A.			
D. 16.—Reserve for maintenance and repairs—			
O. . . . .	1,00,000	..	..
R. . . . .	—1,00,000	..	..
Col. 1.—Out of the lump provision, Rs. 78,900 was surrendered and Rs. 21,100 utilised to meet expenditure under the appropriate heads.			
D. 17.—Lump provision for new set-up—			
O. . . . .	1,92,000	..	..
R. . . . .	—1,92,000	..	..
Col. 1.—A sum of Rs. 43,176 was utilised to meet increased establishment charges and the balance, viz., Rs. 1,48,824 was surrendered due to delay in giving effect to the new set-up.			
<b>Total—18.—Other Revenue Expenditure, etc.—</b>			
<i>Charged.</i>			
S. . . . .	1,000	616	—616
R. . . . .	—384		
<i>Voted.</i>			
Gross—			
O. . . . .	1,01,13,300	81,78,937	70,06,388
R. . . . .	—19,34,363		
Deductions—			
O. . . . .	—13,53,300	—14,03,100	—19,44,594
R. . . . .	—49,800		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "51-A.—Interest on Capital Outlay on Multipurpose River Schemes—</b>			
<b>E.—INTEREST—Charged—</b>			
<b>E. 1—Mayurakshi Reservoir Project—</b>			
	Rs.		
S. . . . .	1,41,000	1,41,000	4,28,034 +2,87,034
Col. 1.—Post-budget decision to adjust the interest charges payable to the Union Government on account of loan to meet expenditure on the project under this head instead of under "22.—Interest on Debt and Other Obligations (Sub-head A-4 of Grant No. 11)".			
<b>E. 2—Capital advances to the Damodar Valley Corporation—</b>			
S. . . . .	4,26,000	4,26,000	.. —4,26,000
Col. 1.—See note under J-1 in respect of capital advances representing the share of the West Bengal Government's contribution towards the expenses of the Damodar Valley Corporation. Col. 4.—The charge was booked under Grant No. 11—Sub-head A. 4 page 68			
<b>Total—Major Head "51-A.—Interest on Capital Outlay on Multipurpose River Schemes"—</b>			
<i>Charged</i> . . . . .	5,67,000	4,28,034	—1,38,966
<b>Major Head "68.—Construction of Irrigation, Navigation, Embankment and Drainage Works"—</b>			
<b>G. A.—IRRIGATION WORKS—UNPRODUCTIVE—</b>			
<b>G. 9.—Works—</b>			
O. . . . .	1,86,000	1,32,900	1,27,198 —5,702
R. . . . .	—53,100		
Col. 1.—Certain items of work not taken up within the year (Rs. 12,000), smaller requirements for some others (Rs. 28,100) and non-adjustment of cost of land (Rs. 13,000). See item 30 of Annexure A.			
<b>J.—DEVELOPMENT PROGRAMME—</b>			
<b>J. 1.—Damodar Valley Project—</b>			
O. . . . .	3,39,67,000	..	..
R. . . . .	—3,39,67,000		
Col. 1.—Rs. 2,10,87,000 on account of contribution actually payable to the Damodar Valley Corporation was re-appropriated to Sub-head K-2 owing to the change in the classification of the work and the balance, viz., Rs. 1,28,80,000 surrendered.			
<b>J. 2.—Mor Reservoir Project—</b>			
O. . . . .	75,00,000	..	..
R. . . . .	—75,00,000		
Col. 1.—The provision was transferred to Sub-head K-1 owing to a change in the classification of the work.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "68.—Construction of Irrigation, Navigation, Embankment and Drainage Works"—<i>concl'd.</i></b>			
<b>J.—DEVELOPMENT PROGRAMME—<i>concl'd.</i></b>			
<b>J. 3—Preparation of a Master Plan for the drainage of Calcutta and the surrounding areas—</b>			
	Rs.		
O. . . . .	4,71,000		
R. . . . .	—4,71,000	..	..
Col. 1—Due to a change in the classification of the work to Sub-head D. 14.			
<b>Total—68.—Construction, etc.—</b>			
O. . . . .	4,21,24,000		
R. . . . .	—4,19,91,100	1,32,900	1,27,198 —5,702
<b>Major Head "80-A.—Capital Outlay on Multipurpose River Schemes"—</b>			
<b>K.—DEVELOPMENT PROGRAMME—</b>			
<b>K. 1.—Mayurakshi Reservoir Project—</b>			
S. . . . .	1		
R. . . . .	86,06,500	86,06,501	81,23,056 —4,83,445
Col. 1—See note under J. 2. See also paragraph 4 of the Review.			
<b>K. 2.—Damodar Valley Corporation—</b>			
R. . . . .	2,10,87,000	2,10,87,000	2,10,87,000 ..
Col. 1—See note under J. 1 (1). See also paragraph 5 of the Review.			
<b>Total—"80-A.—Capital Outlay on Multipurpose River Schemes"—</b>			
S. . . . .	1		
R. . . . .	2,96,93,500	2,96,93,501	2,92,10,056 —4,83,445
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged.</i>			
R. . . . .	384	384	.. —384
<i>Voted.</i>			
R. Gross . . . . .	1,39,94,524	1,39,94,524	.. —1,39,94,524
R. Deductions . . . . .	49,800	49,800	.. —49,800
<b>Total—Grant No. 10—Irrigation—</b>			
<i>Charged</i> . . . . .	5,68,000	4,28,034	—1,39,966
<b>Voted—</b>			
Gross . . . . .	5,39,31,301	3,81,82,268	—1,57,49,033
Deductions . . . . .	—13,53,300	—19,44,594	—5,91,294
Net . . . . .	5,25,78,001	3,62,37,674	—1,63,40,327



## REVIEW.

Charged savings were 24·3 per cent. of the appropriation.

Voted savings were 31·1 per cent. of the grant and 6 per cent. of the modified appropriation compared with 11·6 per cent. and 7 per cent. respectively in the preceding year. Smaller contribution to the Damodar Valley Project and arrear recovery from the Central Government on account of the cost of certain protective works mainly accounted for the savings in the original grant.

2. *Establishment and tools and plant charges of the Irrigation and Waterways Department.*—The charges for general establishment, ordinary tools and plant and expenditure in England were initially booked in the accounts for 1949-50 under the Major Heads "18.—Other Revenue Expenditure financed from Ordinary Revenues" and distributed after the close of the year to the different irrigation projects under the Major heads "XVII.—Irrigation, etc.—Working Expenses", "18.—Other Revenue Expenditure, etc.", "68.—Construction of Irrigation, etc. Works" in proportion to the outlay on works under those heads. This allocation is technically called *pro-rata* distribution. No provision for these charges is, however, made in the budget separately under the different major heads as the expenditure varies in proportion to the works outlay under the system of *pro rata* distribution and consequently no effective control is possible. On the recommendations of the Public Accounts Committee it was, therefore, decided by Government that the provision for these charges should not be distributed throughout the budget but exhibited separately as sub-heads. The provision for charges in the budget was accordingly made as follows :—

Charges.	Major Head and sub-head.
General Establishment.	18.—Other Revenue Expenditure, etc.— Sub-head D-5 (2).
Tools and plant.	Ditto D-6.
Charges in England.	Ditto D-8

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

Major Heads.	General Establish- ment (Sub- head D.-5. (2).	Tools and Plant (Sub- head D.-6).	Charges in England (Sub-head- D. 8)
1	2	3	4
XVII—Irrigation, etc.—	Rs	Rs.	Rs
<i>Deduct</i> —Working Expenses. . . . .	5,98,050	1,22,739	21
18—Other Revenue Expenditure, etc. . . . .	13,67,518	1,84,458	60
68.—Construction of Irrigation, etc. works. . . . .	47,653	7,433	1
Total	20,13,221	3,14,630	82

REVIEW—*concl.*

3. The Gross Establishment Charges of the Department of Irrigation and Waterways during the year 1949-50 excluding those incurred on special establishments entertained for the River Research Institute and the Mayurakshi Reservoir Project as well as for the collection of revenues amounted to Rs. 17,64 lakhs, i.e., 30·3 per cent. of the total works outlay of 58·17 lakhs. An aggregate sum of Rs. 36,301 was recovered during the year on account of establishment charges for works done on behalf of private bodies, etc. The net establishment charges amounted to Rs. 17·28 lakhs and were 29·7 per cent. of the total works outlay.

4. *Mayurakshi Reservoir Project—Sub-head K. 1.*—The project comprises (1) the upper part consisting of the dam at Messenjore and the reservoir area in Santhal Parganas in Bihar and (2) the lower part consisting of the barrage across the river Mayurakshi at Tilparaghat and main canals on the north and south banks of the river in the district of Birbhum.

The object of the scheme is to irrigate the district of Birbhum and western part of the district of Murshidabad and to generate hydro-electric power at the dam site in the province of Bihar.

The execution of the lower part falling within the province of Bengal was taken up by the provincial Government in the year 1945-46 at an estimated cost of Rs. 4,38 lakhs. This part of the scheme has been classified as productive and is treated as an item of "Special Development Programme" to be financed from loan sanctioned by the Central Government.

After the partition of the province the work is being executed by the Government of West Bengal. The expenditure incurred during and up to the end of the year 1949-50 amounted to Rs. 81,18,321 and Rs. 1,44,86,151 respectively.

It is understood that the Government of West Bengal have undertaken to execute both the parts of the project simultaneously and that the estimate for the entire project is now under revision.

5. *Damodar Valley Corporation—Sub-head K. 2.*—The balance sheet, the Capital Account and the Statement showing the distribution of the capital outlay under different heads, as they appear in the Annual Report of the Damodar Valley Corporation (1949-50) are reproduced in Annexure D on pages 62—67.

## ANNEXURE A.

*Detailed statement of expenditure on important new works.*

Description of works.	Original appropria- tion,	Modified appropria- tion.	Expendi- ture.	Outlay compared with	
				Original appropria- tion. More + Less—	Modified appropria- tion. More + Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—</b>					
<i>Deduct—Working Expenses—</i>					
I.—Major works above Rs. 1 lakh for which specific provision was made in the budget.					
B—Navigation, Embankment and Drainage Works—					
1. Reconstruction of the Alipore Bridge . . . . .					
	..	..	—942	—942	—942
Estimate Rs. 1,94,000 ; expenditure to end of 1949-50 Rs. 1,88,471 ; balance Rs. 5,529. Completion report not yet received. See sub-head B-1.					
II.—Other Major Works for which specific provision was made in the budget.					
A—Irrigation Works —					
2. Collectively . . . . .					
	40,200	21,141	16,832	—23,368	—4,309
Col. 5.—Mainly delay in the adjustment of land charges. Col. 6.—Due to slow progress owing to labour troubles. See sub-head A-8.					
IV.—Minor Works.					
3. Collectively . . . . .					
	23,800	16,659	17,314	—6,486	+655
Col. 5.—Mainly delay in the acceptance of tenders. See sub-head A-8.					
<b>Total—XVII.—Irrigation, etc.</b>					
<i>Deduct—Working Expenses . . . . .</i>					
	64,000	37,800	33,204	—30,796	—4,596
<b>18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.</b>					
I.—Major works above Rs. 1 lakh for which specific provision was made in the budget.					
4. River Research Institute, West Bengal . . . . .					
	35,200	19,200	9,676	—25,524	—9,524
Cols. 5 and 6—Less works done than expected. Estimate Rs. 1,17,011 ; expenditure to end of 1949-50 Rs. 95,403 ; balance Rs. 21,608 ; in progress. See sub-head D-1.					

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of works.	Original appropria- tion.	Modified appropria- tion.	Expendi- ture.	Outlay compared with	
				Original appropria- tion. More+ Less—	Modified appropria- tion. More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY RE- VENUES—contd.</b>					
<b>I.—Major works above Rs. 1 lakh for which specific provision was made in the budget—concl.</b>					
5. Investigation in connection with the Ganga Barrage Scheme	5,00,000	4,21,000	2,94,979	7,94,979	8,15,979
Cols. 5 and 6.—Work taken over by the Central Government. See sub-head D-1.					
<b>II.—Other Major Works for which specific provision was made in the budget.</b>					
6. Collectively	40,400	60,253	60,599	+20,190	+346
Col. 5.—Certain protective works were considered necessary for the protection of the town of Jalpaiguri from erosion of the Teesta river. See sub-head D. 1.					
<b>III.—Major Works for which specific provision was not made in the budget.</b>					
7. Constructing Hamilton type Bridge at Kolaghat		7,800	7,227	+7,227	—573
Col. 5.—Work executed by the Communication and Buildings Department. Estimate not yet sanctioned ; expenditure to end of 1949-50 Rs. 70,462 ; in progress. See sub-head D. 1.					
8. Re-excavation of the Peali river from New Arapanoh sluice to Uttarbhadra			—855	—855	—855
Estimate Rs. 4,08,979 ; expenditure to end of 1949-50 Rs. 4,02,279 ; balance Rs.6,700 ; in progress. See sub-head D-1.					
<b>IV.—Minor works.</b>					
9. Collectively	4,400	5,647	6,380	+1,980	+733
See sub-head D-1.					
<b>10. New Minor Drainage and Irriga- tion Schemes—</b>					
Collectively	1,20,000	1,76,700	1,63,743	+43,743	—12,957
Col. 1.—Post-budget sanction of certain urgent works.					

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

Description of works.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—	Modified appropriation More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—<i>contd.</i></b>					
<b>IV. Minor works—<i>concl.</i></b>					
<b>11. Extensions and Improvements—</b>					
Collectively . . . . .	12,000	6,900	1,241	—10,759	—5,659
See sub-head D-3.					
<b>12. Emergency Irrigation Works—</b>					
Collectively . . . . .	3,50,000	1,51,900	1,32,271	—2,17,729	—19,629
Col. 5.—Due to (1) postponement of certain works (Rs. 67,000), (2) delay in accepting tenders for a certain work (Rs. 70,000), (3) delay in land acquisition (Rs. 19,000) and (4) late starting of a work (Rs. 61,000). See sub-head D-2-A.					
<b>13. Rehabilitation programme works—</b>					
Collectively—	1,90,000	82,300	99,327	—90,673	+17,027
See sub-head D-9.					
<b>Development Programme works—</b>					
<b>14. Subhankar Danra Scheme in Birbhum District . . . . .</b>					
	2,00,000	19,983	24,739	—1,75,261	+4,756
Col. 5.—Delay in the acceptance of tenders and slow progress made by the Contractor.					
Col. 6.—The expenditure could not be accurately estimated. Estimate Rs. 13,47,873; expenditure to end of 1949-50 Rs. 88,258; balance Rs. 12,59,615; in progress. See sub-head D-14.—Voted.					
<b>15. Development of the River Research Institute . . . . .</b>					
	3,00,000	2,50,000	62,603	—2,37,397	—1,87,397
Cols. 5 and 6.—Mainly non-adjustment of the cost of land transferred by the Agriculture Department. Estimate Rs. 10,10,000; expenditure to end of 1949-50 Rs. 62,603; balance Rs. 9,47,397; in progress. See sub-head D-14.—Voted.					
<b>16. Preparation of a Master Plan for drainage of Calcutta and surrounding areas . . . . .</b>					
	4,71,000	3,07,400	2,59,043	—2,11,957	—48,357
Cols. 5 and 6.—Abolition of a division and curtailment of certain works. Estimate Rs. 8,74,000; expenditure to end of 1949-50 Rs. 8,43,796; balance Rs. 30,204; in progress. See sub-head D-14.—Voted.					

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

Description of works.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More+ Less—	Modified appropriation. More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>16.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—<i>contd.</i></b>					
Schemes financed from Procurement Bonus—					
17. Hinglow River Embankment Scheme in Birbhum District .	5,000	5,000	..	—5,000	—5,000
Cols. 5 and 6.—Non-adjustment of land charges. Estimate Rs. 1,62,298 ; expenditure to end of 1949-50 Rs. 1,04,137 ; balance Rs. 58,161 ; in progress. See sub-head D-15.					
18. Silt Clearance of Jibanti and Banki Rivers in Murshidabad District . . . . .	25,000	47,000	47,758	+22,758	+758
Col. 5.—Increased silt Clearance was considered necessary. Estimate Rs. 2,99,342; expenditure to end of 1949-50 Rs. 1,60,508; balance Rs. 1,38,834; in progress. See sub-head D-15.					
19. Harahatuganj Drainage Project in 24-Parganas District .	2,00,000	3,50,000	3,52,633	+1,52,633	+2,633
Col. 5.—More works were subsequently found necessary. Estimate not yet sanctioned ; expenditure to end of 1949-50 Rs. 4,34,459 ; in progress. See sub-head D-15.					
20. Trans-Damodar Internal Drainage Scheme in the districts of Hooghly and Howrah .	1,00,000	65,000	54,267	—45,733	—10,733

Cols. 5. and 6.—Full work could not be done as anticipated. Estimate Rs. 25,16,150 ; expenditure to end of 1949-50 Rs. 2,81,849 ; balance Rs. 22,34,301 ; in progress. See sub-head D-15.

## ANNEXURE A—contd.

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

Description of works.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More+ Less—	Modified appropriation. More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—contd.</b>					
Schemes financed from Procurement Bonus—contd.					
21. Re-excavation of Saraswati Khal in the Districts of Hooghly and Howrah . . .	2,00,000	60,000	60,537	—1,39,463	+537
Col. 5.—Due to non-availability of a suitable contractor. Estimate Rs. 18,87,421; expenditure to end of 1949-50 Rs. 1,68,438; balance Rs. 17,18,983; in progress. See sub-head D-15.					
22. Soadighi-Gangakhali Drainage Scheme in Midnapur District . . . . .	5,00,000	5,11,871	5,36,741	+36,741	+24,870
Cols. 5 and 6.—Due to rapid progress made by the Contractor. Estimate Rs. 23,78,921 expenditure to end of 1949-50 Rs. 10,48,033; balance Rs. 13,30,888; in progress. See sub-head D-15.					
23. Jhargram Irrigation Scheme in Midnapore District . . . . .	2,10,000	1,00,000	1,00,089	—1,09,911	+89
Col. 5.—Due to slow progress. Estimate Rs. 6,52,041; expenditure to end of 1949-50 Rs. 1,24,047; balance Rs. 5,27,994; in progress. See sub-head D-15.					
24. Putrangi Irrigation Scheme in Midnapore District . . . . .	1,00,000	55,500	55,604	—44,396	+104
Col. 5.—Non-payment of land charges within the year. Estimate Rs. 2,06,809; expenditure to end of 1949-50 Rs. 1,85,157; balance Rs. 21,652; in progress. See sub-head D-15.					
26. Strengthening the New Panipia Scheme in Midnapore . . . . .	23,000	11,600	11,463	—11,537	—137
Col. 5.—Curtailement of expenditure. Estimate Rs. 3,53,093; expenditure to end of 1949-50 Rs. 3,99,133; excess Rs. 46,040; in progress. See sub-head D-15.					
27. Berai Canal Irrigation Scheme in Bankura District . . . . .	2,00,000	1,83,000	1,82,103	—17,897	—897
Estimate Rs. 13,71,840; expenditure to end of 1949-50 Rs. 2,77,343; balance Rs. 10,94,497; in progress. See sub-head D-15.					

## ANNEXURE A—contd.

## Detailed statement of expenditure on important new works—concl'd.

Description of works.	Original Appropriation.	Modified Appropriation.	Expendi- ture.	Outlay compared with	
				Original Appropriation. More+ Less—.	Modified Appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—concl'd.</b>					
Schemes financed from Procurement Bonus—concl'd.					
28. Kulaikhal Irrigation Scheme in Bankura District . . . . .	36,000	30,000	30,097	—5,903	+97
Col. 5.—Due to slow progress. Estimate Rs. 1,99,940 ; expenditure to end of 1949-50 Rs. 88,076 ; balance Rs. 1,11,864 ; in progress. See sub-head D-15.					
29. Small schemes and schemes costing less than Rs. 1 lakh—					
Collectively . . . . .	1,70,000	85,146	1,39,265	—30,735	+54,119
Col. 5.—Due to late starting of certain works. Col. 6.—Expenditure on certain unforeseen small schemes introduced late in the year. See sub-head D-15.					
<hr/>					
<b>Total—18—Other Revenue Expendi- ture, etc. . . . .</b>	<b>39,92,000</b>	<b>31,13,200</b>	<b>21,01,572</b>	<b>—18,90,428</b>	<b>—10,11,628</b>
<hr/>					
<b>68.—CONSTRUCTION OF IRRIGA- TION, NAVIGATION, EMBANK- MENT AND DRAINAGE WORKS—</b>					
I. Major Works above Rs. 1 lakh for which specific provision was made in the budget.					
A.—Irrigation Works—					
30. Damodar Canal Works . . . . .	1,86,000	1,32,900	1,27,198	—58,802	—5,702
Col. 5.—See sub-head G-9. Estimate Rs. 9,62,029 ; expenditure to end of 1949-50 Rs. 5,42,597 ; balance Rs. 4,19,432 ; in progress.					
<hr/>					
<b>Total—68—Construction, etc. . . . .</b>	<b>1,86,000</b>	<b>1,32,900</b>	<b>1,27,198</b>	<b>—58,802</b>	<b>—5,702</b>



ANNEXURE A—*concl'd.*

## IMPORTANT COMMENTS.

Expenditure on works, maintenance and repairs appears under sub-heads A-8, A-9, B-1, B-2, C-4, C-12, D-1, D-2, D-3, D-4, D-9, D-12, D-14, D-15, and G-9 of this grant. The figures for appropriation and expenditure for the year were as follows :—

	In thousands of rupees.
Original Appropriation . . . . .	85,05
Modified Appropriation . . . . .	74,12
Expenditure . . . . .	61,64

The expenditure was less than the original and the modified appropriations by 23,41 and 12,48 respectively. The important factors which led to the savings in the original appropriation are analysed below :—

(1) Write-back of the outlay on a certain work taken over by the Central Government ( <i>vide</i> item 5 of the Annexure) . . . . .	7,95
(2) Curtailment and slow progress of works due to delay in selecting contractors, according sanctions, etc. ( <i>vide</i> sub-head D.4 and items 12 and 16 of the Annexure) . . . . .	6,00
(3) Postponement of certain works ( <i>vide</i> sub-head D.4 and item 12 of the Annexure) . . . . .	6,00
(4) Delay in accepting tenders ( <i>vide</i> items 12 and 14 of the Annexure) . . . . .	2,45
(5) Delay in the adjustment of land charges ( <i>vide</i> items 12 and 15 of the Annexure) . . . . .	1,88

Of the saving in the final appropriation 8,95 was due to the reason stated against item (1) above and the balance was due to slow progress on certain works.

No work estimated to cost Rs. 1 lakh or over was reported to have been completed during the year under report.

## ANNEXURE B.

*Suspense.*

The minor head "Suspense" accommodates interim transactions in respect of which further operations (generally of payment or adjustment of value) are necessary before the transactions can be considered complete and finally accounted for. The operations in 1949-50 under this minor head were under three detailed heads. (i) Purchases, (ii) Stock and (iii) Miscellaneous P. W. Advances. The transactions under each of these detailed heads are explained below :—

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

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

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

(a) Sales on credit.

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

(c) Losses, retrenchments, errors, etc.

(d) Other items.

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

2. The transactions under each unit of suspense during 1949-50 are exhibited below :—

Detailed units.	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure, etc.—					
Purchases . . .	—4,01,383	6,20,067	6,79,468	—59,401	—4,60,784
Stock . . . . .	1,34,281	35,165	31,830	3,335	1,37,616
Miscellaneous P.W. Advances . . . . .	4,95,820*	1,16,269	78,701	37,568	5,33,388
Total . . . . .	2,28,718	7,71,501	7,89,999	—18,498	2,10,220

\*The difference between the closing balance of 1948-49 and the opening balance of 1949-50 is due to the change in the opening balance on the 15th August, 1947.

## ANNEXURE C.

*Store accounts of the Department of Irrigation and waterways for the year 1949-50.*

Name of Division.	Opening balance.	Receipts during the year.	Disposal by utilisation, or sales during the year.	Depreciation, shortages, etc., written off during the year.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Canals . . .	11,897	17,977	11,496	..	18,378
2. Cossye . . .	21,602	..	..	..	21,602
3. Damodar Canal .	1,00,459	17,188	20,334	..	97,313
4. Bankura Irrigation	323	..	..	..	323
Total . . .	1,34,281†	35,165	31,830	..	1,37,616

†Excludes transactions relating to the Mayurakshi Reservoir Project, since transferred to the head "80.—A Capital outlay on Multipurpose River Schemes".

The difference between the closing balance of 1948-49 and opening balance of 1949-50 is due to the exclusion of the transactions of the Mayurakshi Reservoir Project which have been transferred to the head "80.—A Capital outlay on Multipurpose River Schemes".

The increase in the closing balance is due to less issue of materials by the Canal division.

The book balance of stock is reported to have been verified by the Divisional Officers concerned and found correct except in the case of Canals Division whose stock verification report is awaited. The Stock Registers are audited at local inspections and the results are noticed in the Inspection Reports.

The revaluation of stock is reported to have been made under the orders and supervision of the Divisional Officers concerned.

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**ACCOUNTS OF THE  
DAMODAR VALLEY CORPORATION  
1949-50.**

ANNEXURE  
Accounts of the Damodar  
**DAMODAR VALLEY**  
I.—Balance Sheet as

Liabilities.	1948-49	1949-50	Total		
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CENTRAL GOVERNMENT</b>					
Power . . . . .	51,93,667	1,58,86,713	2,10,80,380		
Flood Control . . . . .	17,33,100	8,05,287	25,38,387		
	<u>69,26,767</u>	<u>1,66,92,000</u>	<u>2,36,18,767</u>		2,36,18,767
<b>WEST BENGAL GOVERNMENT</b>					
Power . . . . .	51,93,667	1,61,79,578	2,13,73,245		
Irrigation . . . . .	21,89,866	40,19,158	62,09,024		
Flood Control . . . . .	17,33,100	8,88,264	26,21,364		
	<u>91,16,633</u>	<u>2,10,87,000</u>	<u>3,02,03,633</u>		3,02,03,633
<b>BIHAR GOVERNMENT</b>					
Power . . . . .	51,93,158	1,64,12,479	2,16,05,637		
Irrigation . . . . .	9,43,842	1,17,521	10,61,363		
	<u>61,37,000</u>	<u>1,65,30,000</u>	<u>2,26,67,000</u>		2,26,67,000
					<u>7,64,89,400</u>
<b>SUNDRY CREDITORS</b>					
Security Deposits from Contractors . . . . .			2,87,762	2,87,762	
<b>OTHER CREDITORS—</b>					
(i) Earnest money deposit . . . . .			98,584		
(ii) Credits due to Government being cleared during 1950-51 . . . . .			10,622		
(iii) Expenditure incurred by the Secretary to the Administrator, D. V. P., prior to the formation of the Corporation . . . . .			1,82,833	2,92,039	5,79,801
<b>EMPLOYEES' PROVIDENT FUND</b>					
					<u>3,54,293</u>
					<u>7,74,23,494</u>

N. R. CHAKRAVARTY,  
*Financial Adviser,*  
**DAMODAR VALLEY CORPORATION.**

N. GOPALAKRISHNAN,  
*Senior Accounts Officer,*  
**DAMODAR VALLEY CORPORATION.**

## D.

Valley Corporation 1949-50.

**CORPORATION**

at 31st March, 1950

Assets.	1948-49		1949-50	
	Rs.	Rs.	Rs.	Rs.
POWER . . . . .	1,31,47,302	4,97,09,940	..	6,28,57,242
IRRIGATION . . . . .	14,53,381	45,32,909	..	59,86,290
FLOOD CONTROL . . . . .	15,35,428	35,23,462	..	50,58,890
	<u>1,61,36,111</u>	<u>5,77,66,311</u>	..	<u>7,39,02,422</u>
SUNDRY DEBTORS FOR CURRENT SUPPLIED . . . . .	..	..	..	..
OTHER DEBTORS—				
(i) Motor Car Advance to officers . . . . .	..	..	11,176	..
(ii) Sundry un-adjusted items being adjusted in 1950-51 . . . . .	..	..	1,65,239	1,76,415
IMPRESTS & TEMPORARY ADVANCES TO OFFICERS & ESTABLISHMENT . . . . .	..	..	..	3,27,385
C. P. FUND INVESTMENT A/C. National Saving Certificates (At Cost)	73,685	2,65,220	..	3,38,905
CASH AT BANK & TREASURY . . . . .	..	..	..	26,44,048
CASH IN HAND . . . . .	..	..	..	34,319
				<u>7,74,23,494</u>

I have examined the accounts and the Balance Sheet of the Damodar Valley Corporation for the year ended 31st March, 1950, and verified the same with the books of the Corporation. In my opinion, the Balance Sheet, as at 31st March, 1950, has been properly drawn up and exhibits a true and correct view of the state of affairs of the Corporation according to the best of the information and explanations given to me and as shown in the books of the Corporation.

An audit report on the accounts is appended.\*

K. M. SUBRAMANTAM,

Audit Officer,

Calcutta,

Dated the 10th January, 1951.

DAMODAR VALLEY CORPORATION.

\* Not reproduced here. The Audit Report may be seen in the Annual Report of the Damodar Valley Corporation required to be placed before the Legislature. Financial irregularities, etc. appear at pages 60-66 of the printed Annual Report for 1949-50.

ANNEXURE  
DAMODAR VALLEY

*II.—Capital Account for the*

Particulars.	To end of previous year	During the year 1949-50	To end of the year 1949-50
	Rs.	Rs.	Rs.
<b>1. POWER—</b>			
HYDRO-ELECTRIC SCHEMES—			
(1) Generation—			
Direct Expenditure . . . . .	7,89,193	9,82,294	17,71,487
Proportion of common cost . . . . .	13,77,347	29,46,287	43,23,634
THERMAL SCHEMES—			
(1) Generation—			
Direct Expenditure . . . . .	82,19,965	2,82,10,242	3,64,30,207
Transmission & Distribution—			
Direct Expenditure . . . . .	16,05,811	80,31,928	96,37,739
Add proportionate overhead & general charges on direct expenditure & common cost . . . . .	11,54,986	95,39,189	1,06,94,175
Deduct Receipts from sale of power . . . . .	—	—	—
<b>TOTAL : Power Expenditure carried over to Balance Sheet . . . . .</b>	<b>1,31,47,302</b>	<b>4,97,09,940</b>	<b>6,28,57,242</b>
<b>2. IRRIGATION, WATER SUPPLY &amp; DRAINAGE—</b>			
(1) IRRIGATION—			
Dams (Proportion of common cost) . . . . .	11,35,956	23,17,124	34,53,080
Canals & Distributaries—			
Direct Expenditure—			
West Bengal . . . . .	1,75,359	13,15,365	14,90,724
Bihar . . . . .	—	18,720	18,720
(2) WATER SUPPLY . . . . .	—	—	—
(3) DRAINAGE . . . . .	—	—	—
Add proportionate overhead & general charges on direct expenditure—			
West Bengal . . . . .	18,049	3,17,637	3,35,686
Bihar . . . . .	—	4,520	4,520
Add proportionate overhead & general charges on common cost . . . . .	1,24,017	5,59,543	6,83,560
Deduct Receipts & Recoveries—			
(1) Water tax . . . . .	—	—	—
(2) Betterment levy . . . . .	—	—	—
(3) Miscellaneous . . . . .	—	—	—
<b>TOTAL : Irrigation Expenditure carried over to Balance Sheet . . . . .</b>	<b>14,53,381</b>	<b>45,32,909</b>	<b>59,86,290</b>
<b>3. FLOOD CONTROL—</b>			
1. SCHEMES IN DAMODAR RIVER—			
(Proportion of common cost) . . . . .	13,84,204	28,38,109	42,22,313
2. SCHEMES IN HOOGHLY RIVER . . . . .	—	—	—
3. NAVIGATION—			
(a) Schemes in Damodar River . . . . .	—	—	—
(b) Improvement in Calcutta Port . . . . .	—	—	—
Add proportionate overhead & general charges . . . . .	1,51,224	6,85,353	8,36,577
Deduct Receipts . . . . .	—	—	—
<b>TOTAL : Flood control expenditure carried over to Balance Sheet . . . . .</b>	<b>15,35,428</b>	<b>35,23,462</b>	<b>50,58,890</b>

D—contd.

**CORPORATION—contd.**

year ended 31st March, 1950.

Particulars.	To end of previous Year	During the year 1949-50	To end of the year 1949-50
	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT . . . . .	43,82,434	1,65,69,980	2,09,52,414
WEST BENGAL GOVERNMENT . . . . .	43,82,434	1,65,69,980	2,09,52,414
BIHAR GOVERNMENT . . . . .	43,82,434	1,65,69,980	2,09,52,414
<b>TOTAL carried over to Balance Sheet . . . . .</b>	<b>1,31,47,302</b>	<b>4,97,09,940</b>	<b>6,28,57,242</b>
<b>WEST BENGAL GOVERNMENT—</b>			
For Durgapur Barrage, etc., during 1949-50.	Rs. 16,33,002		
Proportion of expenditure of Rs. 28,76,667 on common objects in ratio of 9 : 1.	25,89,000		
	42,22,002	13,27,384	42,22,002
			55,49,386
<b>BIHAR GOVERNMENT—</b>			
For Tilaiya Project during 1949-50	23,240		
Proportion of expenditure of Rs. 28,76,667 on common objects in ratio of 9 : 1.	2,87,667		
	3,10,907	1,25,997	3,10,907
			4,36,904
<b>TOTAL carried over to Balance Sheet . . . . .</b>	<b>14,53,381</b>	<b>45,32,909</b>	<b>59,86,290</b>
CENTRAL GOVERNMENT . . . . .	7,67,714	17,61,731	25,29,445
WEST BENGAL GOVERNMENT . . . . .	7,67,714	17,61,731	25,29,445
<b>TOTAL carried over to Balance Sheet . . . . .</b>	<b>15,35,428</b>	<b>35,23,462</b>	<b>50,58,890</b>

N. GOPALAKRISHNAN,  
Senior Accounts Officer,  
DAMODAR VALLEY CORPORATION.



ANNEXURE  
DAMODAR VALLEY

*Statement showing the distribution of the amounts shown under  
for the year ended*

	Power			Irrigation		
	1948-49	1949-50	Total	1948-49	1949-50	Total
	Rs. (a)	Rs. (b)	Rs.	Rs.	Rs.	Rs.
WORKS . . . . .	1,12,20,840	3,52,47,830	4,64,68,670	8,38,774	14,34,378	22,73,152
DIRECT ESTABLISHMENT CHARGES . . . . .	1,84,152	10,30,375	12,14,527	1,35,758	3,99,805	5,35,563
TOOLS & PLANT . . . . .	4,91,689	9,94,438	14,76,127	2,46,715	8,20,179	10,66,894
MATERIALS IN STOCK . . . . .	1,22,040	14,79,307	16,01,347	1,01,782	9,35,088	10,36,870
OTHER SUSPENSE ACCOUNTS	—16,405	14,18,801	14,02,396	—11,714	61,759	50,045
PROPORTIONATE SHARE OF OVERHEAD & [GENERAL CHARGES . . . . .	11,54,986	95,39,189	1,06,94,175	1,42,066	8,81,700	10,23,766
<b>TOTAL . . . . .</b>	<b>1,31,47,302</b>	<b>4,97,09,940</b>	<b>6,28,57,242</b>	<b>14,53,381</b>	<b>45,32,909</b>	<b>59,86,290</b>

D—concl'd.

**CORPORATION—concl'd.***Power, Irrigation and Flood Control in the Balance Sheet**31st March, 1950*

Flood Control			Grand Total			Remarks
1948-49	1949-50	Total	1948-49	1949-50	Total	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
10,08,704	15,27,467	25,36,171	1,30,68,318	3,82,09,675	5,12,77,993	(a) includes establishment charges of Rs. 8,65,000 paid to C.E.C.
90,001	1,54,220	2,44,221	4,09,911	15,84,400	19,94,311	(b) includes establishment charges of Rs. 6,68,023 paid to C.E.C.
1,76,105	3,94,744	5,70,849	9,04,509	22,09,361	31,13,870	
1,23,877	6,88,712	8,12,589	3,47,699	31,03,107	34,50,806	
—14,483	72,966	58,483	—42,602	15,53,526	15,10,924	
1,51,224	6,85,353	8,36,577	14,48,276	1,11,06,242	1,25,54,518	
<b>15,35,428</b>	<b>35,23,462</b>	<b>50,58,890</b>	<b>1,61,36,111</b>	<b>5,77,66,311</b>	<b>7,39,02,422</b>	

N. GOPALAKRISHNAN,

*Senior Accounts Officer,*

DAMODAR VALLEY CORPORATION.

*Account of Capital Advances to the Damodar Valley Corporation.*

	Rs.
Amount due from the Corporation on the 1st April, 1949 . . . . .	26,39,101
Amount advanced during the year 1949-50 . . . . .	2,10,87,000
	<hr/>
Total . . . . .	2,37,26,101
	<hr/>
Actual Capital Outlay debitable to the Government of West Bengal for the year as per Corporation's Annual Report for 1949-50. . . . .	2,25,53,713
	<hr/>
Balance due on the 31st March, 1950 . . . . .	11,72,388
	<hr/>

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head“ 22.—Interest on Debt and Other Obligations”.</b>			
<b>A.—INTEREST ON ORDINARY DEBT—RUPEE DEBT—</b>			
<b>FLOATING LOANS—</b>			
<b>A.-3.—Interest on Cash credit advances from Imperial Bank—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	2,00,000	} 1,57,600	1,57,613
R. . . . .	—42,400		
Col. 1.—Less interest charges paid to the Bank owing to the outstanding advances being smaller than anticipated.			
<b>A.-4.—Interest on loans taken from the Central Government—</b>			
<i>Charged—</i>			
O. . . . .	20,19,000	} 9,17,200	14,83,891
R. . . . .	—11,01,800		
Col. 1.—Mainly due to loans received from the Central Government for development projects being smaller than originally anticipated (Rs. 6,98,000) and no loan being received for the relief and rehabilitation of displaced persons (Rs. 4,14,000). Col. 4.—See Sub-head E. 2 under grant No. 10, page 48.			
<b>B.—INTEREST ON UNFUNDED DEBT—</b>			
<b>State Provident Fund—</b>			
<b>B.-1.—Interest on General Provident Fund—</b>			
<i>Charged—</i>			
O. . . . .	13,58,900	} 11,98,900	11,70,181
R. . . . .	—1,60,000		
<b>B.-2.—Interest on Indian Civil Service Provident Fund—</b>			
<i>Charged—</i>			
O. . . . .	68,000	} 50,000	33,052
R. . . . .	—18,000		
Cols. 1 and 4.—Due to more members of the Indian Civil Service demitting office on the transfer of power than anticipated.			
<b>B.-3.—Interest on Indian Civil Service (Non-European Members) Provident Fund—</b>			
<i>Charged—</i>			
O. . . . .	18,000	} 17,000	18,567
R. . . . .	—1,000		

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "22.—Interest on Debt and Other Obligations"—<i>contd.</i></b>			
<b>B.—INTEREST ON UNFUNDED DEBT—<i>contd.</i></b>			
State Provident Fund— <i>contd.</i>			
B.-4.—Interest on Contributory Provident Fund—			
<i>Charged—</i>	Rs.		
O. . . . .	56,000	} 84,100	82,112
R. . . . .	28,100		
Col. 1.—Due to adjustment of arrear interest for 1947-48.			
B.-5.—Interest on Other Miscellaneous Provident Funds—			
<i>Charged—</i>			
O. . . . .	100	} 200	148
R. . . . .	100		
<b>C.—INTEREST ON OTHER OBLIGATIONS—</b>			
C.-1.—Interest on Depreciation Reserve Fund for State Bureaus—			
<i>Charged—</i>			
R. . . . .	15,000	15,000	.. —15,000
Col. 1.—Due to post-budget sanction. Col. 4.—Liabilities carried forward.			
C.-2.—Miscellaneous—			
<i>Voted—</i>			
O. . . . .	1,000	} ..	..
R. . . . .	—1,000		
<b>D.—TRANSFERS TO OTHER ACCOUNTS—</b>			
D.-1.— <i>Deduct</i> —Interest transferred to Commercial Departments—			
Irrigation Department—			
<i>Charged--</i>			
O. . . . .	—15,92,000	} —3,04,000	—4,71,368
R. . . . .	12,88,000		

Cols. 1 and 4.—Mainly due to exclusion from the *pro-forma* account of the capital outlay on the Mayurakshi and the Damodar Valley Projects as a result of their transfer to a new head "80-A.—Capital Outlay on Multipurpose River Schemes outside the Revenue Account (see sub-head A of Appropriation No. 9.—Interest on works for which capital accounts are kept, page 280).

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "22.—Interest on Debt and Other Obligations"—<i>concl'd.</i></b>			
<b>D.—TRANSFERS TO OTHER ACCOUNTS—<i>concl'd.</i></b>			
<b>D.-2.—<i>Deduct</i>—Interest on capital advances to the Damodar Valley Corporation—</b>			
<i>Charged—</i>			
R. . . . .	—3,59,400	—3,59,400	—6,15,827
			—2,56,427
Col. 1.—Due to the change of accounting procedure for adjustment of receipts from interest on the advances paid to the Damodar Valley Corporation. Col. 4.—Due to a later decision of Government to receive interest at the end of each half year instead of 6 months after the actual date on which the instalment of each capital share is advanced to the Corporation.			
<b>D.-3.—<i>Deduct</i>—Interest transferred to Transport Department for State Buses—</b>			
<i>Charged—</i>			
R. . . . .	—1,50,000	—1,50,000	..
			+1,50,000
Cols. 1 and 4.—Provision for interest on the capital outlay on the scheme remained unutilised owing to delay in the compilation of the <i>pro-forma</i> Profit and Loss Account of the Service.			
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged—</i>			
R. Gross . . . . .	12,80,000	12,80,000	..
R. Deductions	—7,78,600	—7,78,600	..
			+7,78,600
<i>Voted—</i>			
R. . . . .	1,000	1,000	..
			—1,000
<b>Totals—</b>			
<i>Charged—</i>			
Gross . . . . .	..	37,20,000	29,46,564
Deductions . . . . .	..	—15,92,000	—10,87,195
Net . . . . .	..	21,28,000	18,58,369
			—2,69,631
<i>Voted—</i>			
Gross and Net . . . . .	..	1,000	..
			—1,000

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**REVIEW.**

Charged savings were 12·7 per cent. of the original appropriation compared with 5·6 per cent. in the preceding year. There was, however, an excess of 14·2 per cent. in the final modified appropriation as against a saving of 3·2 per cent. in 1948-49. Sub-head A-4 contributed to the bulk of the savings in the original appropriation, while the excess in the final modified appropriation was mainly contributed by sub-head D-3.

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

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25. -General Administration."</b>			
<b>A.—HEADS OF PROVINCES (INCLUDING GOVERNOR AND MINISTERS)—</b>			
<b>A.-1.—Salary of Governor—</b>			
<i>Charged—</i>	<b>Rs.</b>		
O. . . . .	66,000	} 62,700	62,700 ..
R. . . . .	- 3,300		
<b>A.-2.—Sumptuary Allowance of Governor—</b>			
<i>Charged—</i>			
O. . . . .	30,000	} 28,750	28,750 .
R. . . . .	- 1,250		
<b>A.-3.—Staff and House-hold of Governor—</b>			
<i>Charged—</i>			
O. . . . .	1,72,700	} 1,53,400	1,56,159 +2,759
R. . . . .	- 19,300		
<b>A.-4.—Secretarial staff of Governor—</b>			
<i>Charged—</i>			
O. . . . .	1,50,100	} 1,34,277	1,23,596 - 10,681
R. . . . .	- 15,823		
Col. 1.—Mainly (i) curtailment of certain contingent expenditure (Rs. 11,650) and (ii) non-requirement of hill allowance as there was no move to Darjeeling during the year (Rs. 2,700).			
<b>A.-5. -- Expenditure from Contract Allowance—</b>			
<i>Charged—</i>			
O. . . . .	1,34,500	} 1,55,000	1,54,975 - 25
R. . . . .	20,500		
Col. 1.—Running expenses for the newly purchased cars (Rs. 9,000) and repairs and maintenance of the old ones (Rs. 11,500).			
<b>A.-6. —Tour Expenses—</b>			
<i>Charged—</i>			
O. . . . .	90,700	} 99,715	98,087 - 1,628
R. . . . .	9,015		

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

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Savin g—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.—General Administration"—<i>contd.</i></b>			
<b>A.—HEADS OF PROVINCES (including GOVERNOR AND MINISTERS)—<i>concl'd.</i></b>			
A.-7.—Ministers—			
A.-7(1).—Pay of Officers—			
<i>Charged—</i>	Rs.		
O. . . . .	1,17,000	} 1,05,400	1,05,376
R. . . . .	—11,600		
<i>Voted—</i>			
O. . . . .	1,21,000	} 72,800	73,218
R. . . . .	—48,200		
Col. 1.—Non-filling of a vacant post (Rs. 33,000) and entertainment of fewer officers than originally contemplated (Rs. 15,200).			
A.-7(2).—Pay of Establishment—			
O. . . . .	77,000	} 93,500	91,240
R. . . . .	16,500		
Col. 1.—Unforecasted appointment of larger temporary staff.			
A.-7(3).—Allowances, honoraria etc.—			
<i>Charged—</i>			
O. . . . .	1,12,000	} 1,28,000	1,31,225
R. . . . .	16,000		
<i>Voted—</i>			
O. . . . .	72,000	} 81,000	82,671
R. . . . .	9,000		
A.-7(4).—Contingencies—			
O. . . . .	25,000	} 50,000	47,837
R. . . . .	25,000		
Col. 1.—Larger scale of expenditure than originally anticipated.			
<b>B.—PROVINCIAL LEGISLATIVE BODIES—</b>			
B.-1. Provincial Legislative Assembly—			
B.-1(1).—Pay of Officers—			
O. . . . .	2,02,000	} 1,92,050	1,80,650
R. . . . .	—9,950		



74 Grant No. 12. -General Administration—General Administration—*contd.*

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

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

**B.—PROVINCIAL LEGISLATIVE BODIES—*concl'd.***

**B.-1.—Provincial Legislative Assembly—*concl'd.***

Rs.

**B.-1(2).—Pay of Establishment—**

O. . . . .	1,12,000	} 1,05,445	1,05,316	—129
R. . . . .	—6,555			

**B.-1(3).—Allowances, honoraria etc. —**

O. . . . .	2,03,000	} 1,09,000	1,08,138	—862
R. . . . .	—94,000			

Col. 1.—Mainly due to the shorter and fewer sessions of the Assembly, unfilled vacancies and non-drawal of allowances by a large number of members.

**B.-1(4). Contingencies—**

O. . . . .	54,600	} 77,000	75,419	—1,581
R. . . . .	22,400			

Col. 1.—Mainly (i) purchase of books and other materials required under the new Constitution (Rs. 8,300), (ii) general rise in the rates of telephone charges and in the prices of commodities (Rs. 7,000) and (iii) other cumulative contingent expenditure (Rs. 5,295).

**B.-2.—Elections for Legislatures —**

O. . . . .	37,00,000	} 27,06,000	23,28,838	—3,77,162
R. . . . .	—9,94,000			

Col. 1. (i) Certain bye-elections were deferred (Rs. 72,000) and (ii) the printing of draft electoral rolls could not be completed within the year (9,22,000). Col. 4.—Mainly (i) non-surrender of saving due to abandonment of the proposed interim election (Rs. 2,00,000) and (2) cost of stationery articles supplied by the Controller of Stationery, being smaller than estimated for (Rs. 1,41,000).

**C.—SECRETARIAT AND HEAD QUARTERS ESTABLISHMENTS—**

**C.-1.—Civil Secretariat—**

**C.-1(1).—Pay of officers—**

O. . . . .	10,85,300	} 11,97,739	12,03,617	+5,878
R. . . . .	1,12,439			

**C.-1(2).—Pay of Establishment—**

O. . . . .	18,74,900	} 22,96,769	22,57,168	—39,601
R. . . . .	4,21,869			

Col. 1.—Mainly post-budget creation (i) of additional posts (Rs. 2,82,250) and (ii) of a new Department (Rs. 1,32,100).

Grant No. 12. - General Administration—General Administration—*contd.* 75

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.—General Administration"—<i>contd.</i></b>			
<b>C.—SECRETARIAT AND HEAD QUARTERS ESTABLISHMENTS—<i>concl'd.</i></b>			
<b>C-1.—Civil Secretariat—<i>concl'd.</i></b>			
<b>C-1 (3).—Allowances, honoraria, etc.—</b>			
	Rs.		
O. . . . .	11,97,800	} 15,18,065	14,93,174
R. . . . .	3,20,265		
Col. 1.—Mainly (i) allowances for the additional officers and staff entertained during the year (Rs. 2,22,770) and (ii) creation of a new Department (Rs. 84,900).			
<b>C-1 (4).—Contract Contingencies—</b>			
O. . . . .	11,900	} 10,190	9,415
R. . . . .	—1,710		
<b>C-1 (5).—Other Contingencies—</b>			
O. . . . .	8,88,600	} 12,50,458	12,12,651
R. . . . .	3,61,858		
Col. 1.—Mainly (i) purchase of a staff car and other office equipments (Rs. 40,248), (ii) centralisation of the publicity work and larger expenditure in connection with advertisements (Rs. 1,68,000), (iii) arrangements for the meetings addressed by the Hon'ble Prime Minister and the Deputy Prime Minister (Rs. 78,330) and (iv) creation of a new Department (Rs. 33,100).			
<b>C-1 (8).—Establishment charges payable to other Governments, Departments, etc.—</b>			
O. . . . .	6,000	} 20,500	17,146
R. . . . .	14,500		
Cols. 1 and 4.—Additional expenditure in connection with the working out of the pensionary liability of the Government of undivided Bengal being less than anticipated.			
<b>C-2.—Public Service Commission—</b>			
<i>Charged—</i>			
O. . . . .	1,66,100	} 1,57,100	1,55,264
R. . . . .	—9,000		
<b>C-3.—Board of Revenue—</b>			
O. . . . .	2,66,800	} 2,50,550	2,50,757
R. . . . .	—16,250		
<b>C-4.—Local Fund Audit Establishment—</b>			
O. . . . .	3,10,000	} 3,20,200	3,19,203
R. . . . .	10,200		

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

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 25.—General Administration "—<i>contd.</i></b>			
<b>D.—COMMISSIONERS—</b>			
Gross—			
	Rs.		
O. . . . .	3,28,300	} 3,15,231	} 3,17,097
R. . . . .	—13,069		
<i>Deduct—Recoveries from District Boards on account of District Board Audit Establishment—</i>			
O. . . . .	—7,400	} ..	} ..
R. . . . .	7,400		
Col. 1.—Non-recovery due to a post-budget decision to abolish the District Board Audit Establishment.			
<b>E.—DISTRICT ADMINISTRATION—</b>			
<b>E-1.—General Establishment—</b>			
E-1(1).—Pay of Officers—			
O. . . . .	18,00,000	} 17,95,500	} 17,80,998
R. . . . .	—4,500		
E-1(2).—Pay of Establishment—			
O. . . . .	18,30,000	} 18,57,368	} 18,23,788
R. . . . .	27,368		
E-1(3).—Allowances, honoraria, etc.—			
O. . . . .	20,03,000	} 18,84,329	} 20,96,716
R. . . . .	—1,18,671		

Col. 1.—Mainly due to (i) the abolition of the Landlord's Fee Establishment (Rs. 48,637) and (ii) less requirements by the local officers (Rs. 69,034). Col. 4.—Larger tours by officers towards the latter part of the year in connection with various public disturbances throughout the State.

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

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 25.—General Administration "—contd.</b>			
<b>E.—DISTRICT ADMINISTRATION—contd.</b>			
<b>E-1.—General Establishment—concl'd.</b>			
<b>E-1(4).—Contract Contingencies—</b>			
	Rs.		
O. . . . .	5,90,000	7,32,725	7,35,182
R. . . . .	1,42,725		
Col. 1.—Mainly (i) increase in the labour rates, railway freight and postal charges (Rs. 1,12,561) and (ii) opening of a new sub-treasury at Raiganj (Rs. 30,164).			
<b>E-1(5).—Other Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	5,000	..	..
R. . . . .	-5,000		
Col. 1.—No decretal amount required to be paid during the year.			
<i>Voted—</i>			
O. . . . .	6,50,100	6,83,763	7,84,200
R. . . . .	33,663		
Col. 4.—Same as under sub-head E. 1-(3) —Col. 4.			
<b>E-1(6).—Grants-in-aid, Contributions, etc.—</b>			
O. . . . .	1,52,000	22,000	80,453
R. . . . .	1,30,000		
Col. 1.—The provision for special allowance to chaukidars and daffadars was surrendered due to the sanction being accorded very late in the year. Col. 4.—The special allowance paid by certain District Officers with retrospective effect in March 1950 exceeded anticipations.			
<b>E-1(8).—Deduct—Establishment Charges recover- able from other Governments, Departments, etc.</b>			
	-25,100	-16,759	+8,341
Col. 4.—Mainly due to the recovery not being effected in full during the year.			
<b>E-1(9).—Losses—</b>			
R. . . . .	8,750	8,750	8,750
Col. 1.—See paragraph 6 of the Review.			
<b>E-2.—Sub-divisional Establishment—</b>			
<b>E-2(1).—Pay of Establishment—</b>			
O. . . . .	6,60,900	6,48,977	7,33,961
R. . . . .	-11,023		
Col. 4.—Unanticipated drawal of arrears.			

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

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.—General Administration"—<i>contd.</i></b>			
<b>E.—DISTRICT ADMINISTRATION—<i>concl.</i></b>			
E-2.—Sub-divisional Establishment— <i>concl.</i>			
E-2(2).—Allowances, honoraria, etc.—			
	Rs.		
O. . . . .	5,27,000	} 4,91,350	5,76,792
R. . . . .	—35,650		
Col. 4.—Same as under sub-head E. 2(1)—Col. 4.			
E. 3.—Other Establishments—			
O. . . . .	57,000	} 61,637	58,237
R. . . . .	4,637		
F.—WORKS—			
R. . . . .	4,884	4,884	..
			—4,884
Cols. 1 and 4.—Provision made for repairs to certain Government buildings remained unutilised owing to late receipt of sanction.			
G.—MISCELLANEOUS—			
G-1.—Discretionary grants by Heads of Provinces, etc.	70,000	69,866	—134
G-2.—Miscellaneous—			
G-2.(A).—Maintenance of Government Pcol Vehicles—			
G-2(A)(1).—Pay of Officers—			
O. . . . .	13,000	} 12,000	5,000
R. . . . .	—1,000		
G-2(A)(2).—Pay of Establishment—			
O. . . . .	1,70,000	} 1,78,200	1,69,416
R. . . . .	8,200		
G-2(A)(3).—Allowances, honoraria, etc.—			
O. . . . .	90,000	} 1,11,200	1,04,145
R. . . . .	21,200		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.—General Administration"—<i>contd.</i></b>			
<b>G.—MISCELLANEOUS—<i>contd.</i></b>			
<b>G-2.—Miscellaneous—<i>concl'd.</i></b>			
<b>G-2(A).—Maintenance of Government Pool Vehicles—<i>concl'd.</i></b>			
<b>G-2(A)(4).—Contingencies —</b>			
	Rs.		
O. . . . .	5,05,000	5,42,800	4,61,371
R. . . . .	37,800		
<b>G-2(B).—Allowances to I.A.S. probationers on training in the I.A.S. Training School of Delhi—</b>			
R. . . . .	6,500	6,500	10,915
			+4,415
<b>Cols. 1 and 4.—Unforeseen expenditure in connection with the I.A.S. probationers on training not being accurately estimated in the absence of dependable data.</b>			
<b>G-3.—Rehabilitation Programme—</b>			
O. . . . .	50,000	2,31,000	1,63,465
R. . . . .	1,81,000		
<b>Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
R. . . . .	-1,00,000	-1,00,000	-81,732
			+18,268
<b>G-4.—Charges in England— High Commissioner for India—</b>			
<b>G-4(1).—Salaries and Expenses of the High Commissioner's Department—</b>			
O. . . . .	53,700	72,713	90,107
R. . . . .	19,013		
<b>Cols. 1. and 4.—Due to increased percentage cost of leave salaries and pensions adjusted late in the year.</b>			

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

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.- General Administration"—<i>concl.</i></b>			
<b>G.—MISCELLANEOUS—<i>concl.</i></b>			
<b>G-4.—Charges in England—<i>concl.</i></b>			
<b>G-4(2).—Other items—</b>			
	Rs.		
O. . . . .	13,100	} 39,407	} 36,629
R. . . . .	26,307		
Col. 1.—Due mainly to an underestimation.			
<b>1.—LUMP PROVISION FOR NEW SET-UP—</b>			
<i>Charged.—</i>			
O. . . . .	10,000	} ..	} ..
R. . . . .	—10,000		
Col. 1.—Non-utilisation of the provision owing to the new set-up having been given effect to in most of the Departments towards the close of the year.			
<b>Voted—</b>			
O. . . . .	13,80,000	} ..	} ..
R. . . . .	13,80,000		
Col. 1.—Same under "Charged".			
<b>For rounding—</b>			
<i>Charged</i> . . . . .		—100	+100
<i>Voted</i> . . . . .		400	—400
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged—</i>			
R. . . . .	29,758	29,758	..
<i>Voted—</i>			
R. Gross . . . . .	10,28,500	10,28,500	..
R Deductions . . . . .	92,600	92,600	..
<b>TOTALS—</b>			
<i>Charged</i> . . . . .		10,54,000	10,16,132
<i>Voted—</i>			
Gross . . . . .		2,11,50,500	1,99,63,546
Deductions . . . . .		—32,500	—98,491
Net . . . . .		2,11,18,000	1,98,65,055

REVIEW.

In the charged section the savings were 3·6 and ·8 per cent. of the original and the modified appropriations respectively as against 4 and ·3 per cent. in 1948-49. In the voted section, however, there were savings of 5·9 and ·7 per cent. of the grant and the modified appropriation respectively compared with the saving of ·7 per cent. and the excess of ·4 per cent. in the previous year. Sub-head B-2 contributed to the bulk of the savings in the voted grant.

2. The following concessions of a financial nature not specifically provided for in the West Bengal Ministers' Emoluments Act, 1948, were granted to a certain Minister :—

A sum of Rs. 5,379 being the cost of medical treatment in a Government Hospital, was re-imbursed to him under orders of the executive authority.

Further sums of Rs. 938 and Rs. 1,363 on account of the cost of medical treatment of the same Minister during the period from November, 1949 to April, 1950 were re-imbursed to him during 1950-51 and 1951-52.

3. A sum of Rs. 2,963 representing agricultural loan collection money was lost on the 4th April, 1946 from the custody of a Revenue Officer of a district. Out of this amount a sum of Rs. 297 was recovered by the Police and the balance of Rs. 2,666 was written off under orders of the competent authority. Though the loss was accidental, it was due to a certain extent to the negligence of the officer concerned who was discharged from service. The code rules regarding realisation of security deposits had also not been duly observed. Remedial measures have been taken by Government to remove the defects.

4. In course of the local audit of the accounts of a Collectorate it was noticed that out of a total loan collection of Rs. 815 made through a receipt book during the period from June, 1948 to August, 1948, by the Assistant Revenue Officer of a sub-division, a sum of Rs. 124 only had been credited to the Treasury and the balance of Rs. 691 misappropriated. The receipt book was not returned after use as was required to be done under the rules. The failure of the Officer-in-charge of the Loans Department to apply the prescribed checks, including the keeping of watch over the return of used up receipt books issued to Collecting officers, facilitated the defalcation which came to light only when the receipt book in question was called for in the course of local audit. On the matter being brought to notice by audit the misappropriated amount was recovered from the Assistant Revenue Officer, and he was subsequently dismissed from Government service. As a precautionary measure against the recurrence of similar defalcations in future, the Board of Revenue issued orders directing the Assistant Revenue Officers to submit returns of collections to the Collector every week instead of every fortnight as before and to credit the amounts to the Treasury every week without fail.



REVIEW—*concl'd.*

5. A shortage of Government money amounting to Rs. 10,000 was detected on 17th March, 1947 in the collections made by a poddar of a sub-treasury. In departmental enquiry the poddar was held primarily responsible for the loss. Out of the total amount a sum of Rs. 1,000 was recovered from the poddar, Rs. 8,750 was written off under the orders of Government and the balance, *viz.* Rs. 250 was recovered from the sub-treasurer who was held guilty of inadequate supervision and control over the poddar's work.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.—General Administration".</b>			
Other Establishment—			
Debt Conciliation Boards—			
	Rs.		
O. . . . .	80,000	} 89,928	96,830
S. . . . .	21,000		
R. . . . .	-11,072		
<p>Cols. 1 and 4.—Supplementary grant due to the longer duration of the Debt Conciliation Boards. Final grant based on the local officer's estimates.</p>			
Surrenders or withdrawals within grant—			
R. . . . .	11,072	11,072	.. -11,072
TOTAL	1,01,000	96,830	-4,170

**REVIEW.**

There was a saving of 4·1 per cent. in the grant compared with 30·2 per cent. in 1948-49. The surrender of Rs. 11,072 converted the saving into an excess of 7·7 per cent. of the modified appropriation as against 2·2 per cent. in the previous year.

## Grant No. 14.—Administration of Justice.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "27.—Administration of Justice".</b>			
<b>A.—HIGH COURT—</b>			
<i>Charged—</i>			
<b>A-1.—Pay of Officers—</b>			
	Rs.		
O. . . . .	10,34,800	10,86,310	10,85,822
R. . . . .	51,510		
<b>A-2.—Pay of Establishment—</b>			
O. . . . .	6,98,500	7,28,727	7,34,375
R. . . . .	30,227		
<b>A-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	5,05,100	5,30,573	5,33,929
R. . . . .	25,473		
<b>A-4.—Contingencies—</b>			
O. . . . .	1,38,700	1,79,500	1,72,891
R. . . . .	40,800		
<b>Col. 1.—Increased cost on account of (i) purchase of books (Rs. 2,000) and replacement of furniture (Rs. 38,800).</b>			
For rounding . . . . .		—100	+100
<b>B.—OFFICIAL ASSIGNEE—</b>			
O. . . . .	1,07,600	1,04,289	1,01,216
R. . . . .	—3,301		
<b>C.—OFFICIAL RECEIVER—</b>			
O. . . . .	88,000	92,468	93,212
R. . . . .	4,468		
<b>D.—LAW OFFICERS—</b>			
<b>D-1.—Pay of Officers—</b>			
<i>Charged</i> . . . . .		24,000	23,968
Voted . . . . .		1,36,000	1,20,777
<b>Col. 4.—Mainly vacancies remaining unfilled.</b>			
D-2.—Pay of Establishment. . . . .		34,000	31,312

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "27.—Administration of Justice"—<i>contd.</i></b>			
<b>D.—LAW OFFICERS—<i>concl.</i></b>			
D-3.—Allowances, honoraria, etc.—			
<i>Charged—</i>	Rs.		
O. . . . .	8,500	} 15,480	15,355
R. . . . .	6,980		
			—125
Col. 1.—Due to payment of fees to the Advocate General attending cases on behalf of Government.			
Voted—			
O. . . . .	1,21,800	} 1,29,780	1,22,932
R. . . . .	7,980		
			—6,848
D-4.—Contingencies—			
O. . . . .	88,400	} 1,30,450	1,23,591
R. . . . .	41,850		
			—6,859
Col. 1.—Mainly increased expenditure for conducting law suits (Rs. 22,000), purchase of books (Rs. 3,000) and payment of fees to pleaders (Rs. 17,000).			
D-5.— <i>Deduct</i> —Establishment charges recoverable from other Governments Departments, etc.—			
O. . . . .	—7,000	} —10,000	—4,000
R. . . . .	—3,000		
			+6,000
Col. 1.—Larger contribution by the Central Government for increased law charges.			
Col. 4.—Recovery on account of contingent expenses not made within the year.			
<b>E.—ADMINISTRATOR GENERAL AND OFFICIAL TRUSTEE—</b>			
O. . . . .	3,02,300	} 3,06,750	2,95,593
R. . . . .	4,450		
			—11,157
<b>F.—CORONER'S COURT—</b>			
O. . . . .	8,700	} 8,410	8,572
R. . . . .	—290		
			+162
<b>G.—PRESIDENCY MAGISTRATE'S COURTS—</b>			
G-1.—Pay of Officers—			
O. . . . .	1,09,000	} 1,20,800	1,21,375
R. . . . .	11,800		
			+575
G 2.—Pay of Establishment—			
O. . . . .	1,40,300	} 1,38,510	1,34,859
R. . . . .	—1,790		
			—3,651

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "27.—Administration of Justice"—<i>contd.</i></b>			
<b>G.—PRESIDENCY MAGISTRATE'S COURTS—<i>concl'd.</i></b>			
<b>G-3.—Allowances, honoraria, etc.— Rs.</b>			
O. . . . .	1,32,900	1,35,940	1,35,421
R. . . . .	3,040		
<b>G-4.—Contract Contingencies—</b>			
O. . . . .	15,000	15,100	15,818
R. . . . .	100		
<b>G-5.—Other Contingencies—</b>			
O. . . . .	52,400	1,14,000	1,26,455
R. . . . .	61,600		
Col. 1.—Original estimate was low. late in the year.		Col. 4.—Unanticipated payment of rent of an office	
<b>H.—CIVIL AND SESSIONS COURTS—</b>			
<b>H-1.—Pay of Officers—</b>			
O. . . . .	11,31,600	11,06,000	10,85,521
R. . . . .	—25,600		
<b>H-2.—Pay of Establishment—</b>			
O. . . . .	15,71,700	15,71,898	15,75,229
R. . . . .	198		
<b>H-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	14,87,400	14,80,870	15,25,768
R. . . . .	—6,530		
<b>H-4.—Contract Contingencies—</b>			
O. . . . .	2,40,000	2,27,600	2,24,373
R. . . . .	—12,400		
<b>H-5.—Other Contingencies—</b>			
O. . . . .	2,07,800	2,33,082	2,38,437
R. . . . .	25,282		
<b>I.—COURT OF SMALL CAUSES—</b>			
O. . . . .	4,01,100	3,85,640	3,85,177
R. . . . .	—15,460		

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "27.—Administration of Justice"—<i>contd.</i></b>			
<b>J.—CRIMINAL COURTS—</b>			
	Rs.		
O. . . . .	26,100	} 31,550	25,916
R. . . . .	5,450		
			—5,634
<b>K.—PLEADERSHIP AND MUKTEARSHIP EXAMINATION CHARGES—</b>			
O. . . . .	7,700	} 6,533	6,154
R. . . . .	—1,167		
			—379
Col. 1.—Due to a fall in number of candidates.			
<b>L.—CHARGES IN ENGLAND—HIGH COMMISSIONER FOR INDIA—</b>			
<i>Charged—</i>			
O. . . . .	34,000	} 18,360	17,830
R. . . . .	—15,640		
			—530
Col. 1.—Budget for leave salaries and deputation pay fixed by Government.			
<i>Voted—</i>			
O. . . . .	14,000	} 12,520	9,819
R. . . . .	—1,480		
			—2,701
Col. 4.—Contingent provision for law charges not fully required.			
<b>N.—SHERIFF OF CALCUTTA—</b>			
<i>Charged</i> . . . . .	75,000	..	—75,000
Col. 4.—The scheme for the provincialisation of the Sheriff's office was not implemented during the year. See also paragraph 2 of the Review.			
<b>O.—LUMP PROVISION FOR NEW SET-UP—</b>			
<i>Charged—</i>			
O. . . . .	2,39,000	} ..	..
R. . . . .	—2,39,000		
			..
Col. 1.—Provision not utilised for the purpose it was obtained. See also paragraph 3 of the Review.			
<i>Voted—</i>			
O. . . . .	6,00,000	} ..	..
R. . . . .	—6,00,000		
			..
Col. 1.—Same remarks as under charged col. 1—above.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "27.—Administration of Justice"—concl'd.</b>			
For rounding—	-		
Charged . . . . .	-500	..	+600
Surrenders or withdrawals within grant or appropriation—			
Charged—			
	Rs.		
R. . . . .	99,650	99,650	.. —99,650
Voted—			
R. Gross . . . . .	5,01,800	5,01,800	.. —5,01,800
R. Deductions . . . . .	3,000	3,000	.. —3,000
<b>TOTAL—</b>			
Charged . . . . .	27,57,000	25,84,170	-1,72,830
Voted—			
Gross . . . . .	70,24,000	65,07,527	-5,16,473
Deductions . . . . .	-7,000	-4,000	+3,000
Net . . . . .	70,17,000	65,03,527	-5,13,473

### REVIEW.

Charged savings were 6·3 and 2·8 per cent. respectively of the original and modified appropriation as against a saving of 1·1 per cent. and excess of ·42 per cent. in 1948-49. Compared with the savings of 16·6 and ·56 per cent. in the preceding year the savings in the voted grant were 7·3 and ·1 per cent. respectively of the original grant and modified appropriation.

2. *Sub-head N.—Charged.*—It was explained by the controlling authority that the saving was not surrendered due to a mis-apprehension.

3. *Sub-head O.—Charged and Voted.*—The scheme for the implementation of the new set-up not having materialised within the year the provision was transferred to meet excesses under other sub-heads.

4. Sums of Rs. 4,999 and Rs. 22,804 being the amounts of (i) several Government decrees and (ii) decrees for Government fees in pauper suits were found irrecoverable during the year 1949 and written off under the orders of competent authorities.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "28.—Jails and Convict Settlements".</b>				
<b>A.—JAILS—</b>				
<b>A-1.—Pay of Officers—</b>				
	Rs.			
O. . . . .	1,03,300	1,00,097	98,278	
R. . . . .	-3,203			-1,819
<b>A-2.—Pay of Establishment . . . . .</b>	<b>12,21,000</b>	<b>12,14,069</b>	<b>-6,931</b>	
<b>A-3.—Allowances, honoraria, etc.—</b>				
O. . . . .	8,24,500	8,39,891	8,48,380	
R. . . . .	15,391			+8,489
<b>A-4.—Contingencies—</b>				
O. . . . .	44,49,600	70,52,578	70,23,889	
S. . . . .	20,48,000			-28,689
R. . . . .	5,54,978			
<b>Col. 1.—Mainly rise in prison population and grant of increased facilities to political prisoners.</b>				
<b>A-5.—Grants-in-aid, Contributions, etc. . . . .</b>	<b>1,000</b>	<b>1,000</b>	<b>..</b>	
<b>A-6.—Establishment charges payable to other Governments, Departments, etc.—</b>				
O. . . . .	1,00,000	1,800	98	
R. . . . .	-98,200			-1,702
<b>Col. 1.—Maintenance charges of West Bengal prisoners confined in East Bengal Jails not paid within the year. . . . .</b>				
<b>A-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>				
O. . . . .	-2,00,000	-8,700	-6,970	
R. . . . .	1,91,300			+1,730
<b>Col. 1.—Recoveries on account of maintenance charges of East Bengal prisoners confined in West Bengal Jails not made within the year.</b>				
<b>A-8.—Deduct—Cost of basic rations supplied from Jail Stock—</b>				
O. . . . .	-2,50,000	-4,72,053	-4,88,976	
R. . . . .	-2,22,053			-16,923
<b>Col. 1.—Increased recoveries on account of supply of basic ration to the staff.</b>				



Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "28.—Jails and Convict Settlements"—<i>contd.</i></b>				
<b>A.—JAILS—<i>concl.</i></b>				
<b>A-9.—Charges for Police custody and Calcutta Police Look-up—</b>				
	Rs.			
O. . . . .	2,08,200	} 2,39,530	2,47,647	
R. . . . .	31,330			+8,117
<b>B.—JAIL MANUFACTURES—</b>				
<b>B-1.—Pay of Officers—</b>				
O. . . . .	4,700	} 4,548	4,567	
R. . . . .	—152			+19
<b>B-2.—Pay of Establishment—</b>				
O. . . . .	27,000	} 28,000	30,081	
R. . . . .	1,000			+2,081
<b>B-3.—Allowances, honoraria, etc.—</b>				
O. . . . .	12,000	} 15,688	15,804	
R. . . . .	3,688			+116
Col. 1.—Mainly increase in staff owing to conversion of a Special Jail into Central Jail.				
<b>B-4.—Contingencies—</b>				
O. . . . .	7,34,700	} 10,11,015	10,01,901	
S. . . . .	1,17,000			—9,114
R. . . . .	1,59,315			
Col. 1.—Larger purchase of raw materials to meet increased demands for jail-made goods.				
<b>B-6.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>				
O. . . . .	—3,50,000	} —7,85,000	—7,93,044	
R. . . . .	—4,35,000			—8,044
Col. 1.—Larger recoveries on account of Jail supplies.				
<b>C.—WORKS—</b>				
R. . . . .	20,936	20,936	14,820	
Col. 1.—Provision for the execution of some projects not foreseen at the budget stage.				
Col. 4.—Liabilities carried forward.				

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "28—Jails and Convict Settlements"—<i>concl'd.</i></b>			
<b>E.—LUMP PROVISION FOR NEW SET-UP—</b>			
	Rs.		
O. . . . .	2,52,000	..	..
R. . . . .	—2,52,000	..	..
Col. 1.—Provision not utilised for the purpose it was obtained. See also paragraph 2 of the Review.			
Surrenders or withdrawals within grant—			
R. Gross . . . . .	—4,33,083	—4,33,083	.. +4,33,083
R. Deductions . . . . .	4,65,753	4,65,753	.. —4,65,753
<b>Total—</b>			
Gross . . . . .	1,01,03,000	1,05,00,534	+3,97,534
Deductions . . . . .	—8,00,000	—12,88,990	—4,88,990
Net . . . . .	93,03,000	92,11,544	—91,456

## REVIEW.

Savings in the original grant were 1 per cent. against an excess of 7 per cent. in 1948-49. The savings were, however, reduced to .6 per cent. in the modified appropriation.

2. *Sub-head E.*—The scheme for the implementation of new set-up not having materialised within the year the provision was transferred to meet excesses under other sub-heads.

3. In paragraph 2 of the Review of the Appropriation Accounts of Grant No. 15—Jails and Convict Settlements for 1948-49, mention was made of large amounts remaining outstanding for want of detailed countersigned bills in respect of sums drawn from the treasury on abstract contingent bills. An amount of Rs. 7.12 lakhs remained outstanding on this account on the 31st March, 1950. The distribution of this sum year by year is shown below :—

(Figures in Rs. lakhs.)

Period.	Total amount outstanding for want of detailed contingent bills.	Total amount drawn on abstract contingent bills.	Percentage.
1	2	3	4
October, 1947 to March, 1948 . . . . .	.33	19	1.7
1948-49 . . . . .	4.00	43	9.3
1949-50 . . . . .	2.79	72	3.0

*Store Accounts of the Manufactory Departments of the Presidency and Central Jails excluding Berhampore Central Jail\* in West Bengal for the year 1949.*

1	Tools and plant. 2	Raw materials. 3	Finished articles. 4
	Rs.	Rs.	Rs.
1. Opening balance . . . . .	30,462	2,57,680†	55,024
<b>2. Receipts—</b>			
(i) By purchase from the market . . . . .	43,909	5,58,438	..
(ii) From the same jail . . . . .	250	..	..
(iii) From other jails within the Province . . . . .	104	1,63,862	9,09,293
(iv) From other departments of Govern- ment . . . . .	..	6,198	..
(v) From the different departments of the Governments in other Provinces ( <i>exclud- ing Indian Stores Department</i> ) . . . . .	..	4,430	..
(vi) From the Indian Stores Department . . . . .	..	71,251	..
<b>Total</b> . . . . .	<b>74,725</b>	<b>10,71,859</b>	<b>9,64,327</b>
<b>3. Issues—</b>			
(i) To the same jail ( <i>including articles in process of manufacture</i> ) . . . . .	3,465	5,50,184	3,03,969
(ii) , other Jails within the province . . . . .	293	1,61,063	3,84,760
(iii) ,, other departments of Govern- ment . . . . .	..	..	1,23,679
(iv) ,, different departments of Government in Provinces other than West Bengal ( <i>including Indian Stores Department</i> ) . . . . .	..	..	11,324
(v) ,, Sales to Public . . . . .	300	..	40,774
(vi) Written-off—	..	..	..
(1) On account of loss . . . . .	219	15	75
(2) On account of depreciation or re- valuation . . . . .	4,082	..	..
4. Closing balance . . . . .	66,366	3,60,597	99,736
<b>Total</b> . . . . .	<b>74,725</b>	<b>10,71,859</b>	<b>9,64,327</b>

\* The Manufactory Department of the Berhampore Central Jail started functioning only from June, 1949. The accounts could not be made ready and furnished to audit.

† Closing balance under head "Raw materials" on 31st December 1948 was wrongly reduced by Rs. 155 as found out in local inspection which has now been corrected and the opening balance on 1st January, 1949 was increased thereby.

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 accounts was not in excess of the requirements. The Store Accounts were verified by the Superintendent of Jails concerned and by the Travelling Auditor of Prisons Directorate, West Bengal.

CALCUTTA ;  
The 17th August, 1950. }

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

AUDIT CERTIFICATE.

The Store Accounts of the Manufactory Departments of the Alipore Central Jail and Midnapur Central Jail for 1949 were locally test-audited under my supervision with reference to the local records 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 10th February, 1951. }

M. K. SANYAL,  
*Examiner, Outside Audit,*  
*West Bengal.*

## Store Accounts of the Jail Depot, Calcutta, for the year 1949.

Description of Stores.	Opening balance.		Receipts during the year.		Sales during the year.		Written-off on account of loss, shortage, etc.		Profit on sales.		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Rs.	Rs.	Quantity.	Value.
	2	3	4	5	6	7	8	9	10	11	12	Rs.
1. Dusters, Towels, Swabs, Gamchas, etc.	4,135	2,447	9,658	7,370	12,697	15,433	..	..	6,430	1,096	814	
2. Cotton and silk cloth . . . . .	3,093	1,775	4,455	3,885	6,745	7,295	..	..	2,442	803	807	
3. Durries, Purdahs Durrie ashnies etc. . . . .	185	1,610	614	5,196	461	7,297	..	..	3,062	338	2,571	
4. Teakwood furniture . . . . .	86	546	268	1,085	279	1,885	..	..	749	75	505	
5. Cane articles. . . . .	922	1,626	473	3,284	826	7,736	..	..	3,960	569	1,154	
6. Cotton Newar, Coir String . . . . .	5	203	15	1,284	12	1,062	..	..	146	8	571	
7. Coir articles. . . . .	323	1,571	226	4,419	317	6,481	..	..	1,622	232	1,131	
8. Woollen articles. . . . .	163	1,011	212	2,667	220	3,029	..	..	874	155	1,523	
9. Other Manufactures. . . . .	1,633	484	34	252	115	487	..	..	209	1,552	458	
10. Phenyle, Khas Khas purdahs, and Misc. etc. . . . .	2	7	573	11,502	514	15,792	..	..	5,041	61	758	
11. Cotton Yarn and Waste Cotton. . . . .	..	..	758	1,591	608	1,325	..	..	64	150	330	
		Rs. 11,280	..	42,535	..	67,822	..	..	24,629	..	10,622	

\* Value at market price or cost whichever is lower.

Certified that the figures represent a substantially true account of affairs and that they agree with the figures recorded in the Departmental Registers. The closing balance of stock was not in excess of requirements. The stock of stores was verified by the Travelling Auditor of the office of the Inspector General of Prisons, West Bengal.

Fractions in totals have not been taken into account.

CALCUTTA.

The 3rd October,  
1950.

SUSHIL CHANDRA BHATTACHARJEE,  
Accountant.

B. K. GUHA ROY,  
Manager Jail, Depot.

## AUDIT CERTIFICATE.

The Store Accounts of the Jail Depot, Calcutta, for the year 1949 were test-audited under my supervision with reference to local records and I certify that the accounts are correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA ; }  
The 9th October, 1950. } B. D. PAL,  
Assistant Accounts Officer, West Bengal.

*Consolidated Profit and Loss Account of the Manufactory Department of Presidency and Central Jails excluding Berhampore Central Jail\* in West Bengal for the year 1949.*

Dr.	Rs.	Cr.	Rs.
1. To Balance of manufactured articles and unfinished stock in process of manufacture.	55,034	1. By Sales and issues of manufactured goods including scraps.	8,42,622
2. (a) To Stores issued	5,50,184	„ Value of materials treated in workshop and returned to stores.	21,894
(b) „ Petty tools .	3,465	„ Tools made in jails.	250
3. „ Pay and allowance—			
„ Deputy Superintendents and Deputy Jailors.	15,201	2. „ Miscellaneous receipts (occupiers' share of Municipal taxes) recovered.	294.
„ Establishment.	35,548	3. „ Closing stock of manufactured goods and unfinished stock in process.	99,736
4. „ Convict labour.	2,11,470		
5. „ Contingent charges (including service stamps, freight charges outward, etc.)	16,182		
6. „ Stationery and forms .	724		
7. „ Rent, rates and taxes .	22,737		
8. „ Pensionary charges. .	4,233		
9. „ Writes-off—			
(1) Stores Account . .	309		
(2) Depreciation . .	4,082		
10. Net Profit . .	45,627		
Total .	9,64,796	Total .	9,64,796

\* See footnote on page 92.

CALCUTTA ; }  
The 17th August, 1950. } B. S. VENUGOPAL, P. K. BISWAS,  
Travelling Auditor, Prisons Inspector General of Prisons,  
Directorate, West Bengal. West Bengal.

## AUDIT CERTIFICATE.

The Profit and Loss Accounts of the Central Jails at Alipore and Midnapur for the year 1949 were locally test-audited under my supervision with reference to the local records and I certify that subject to the audit comments, the accounts are correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA ;	}	M. K. SANYAL,
<i>The 10th February, 1951.</i>	}	<i>Examiner, Outside Audit, West Bengal.</i>

## AUDIT COMMENTS.

In the Alipore Central Jail the working result of the year showed a net profit of Rs. 2,367 as against a loss of Rs. 7,224 in the previous year. This was mainly due to the employment of less number of convict labour and also to the adoption of the rate of wages at the flat rate of As. 12 per head per day during the year, as against Re. 1 for skilled and As. 12 for unskilled labour in the previous year. The value of the finished goods manufactured (Receipt) was worked out by deducting the opening balance from the grand total of issues and of the closing balance and not by actual valuation. Similarly, the value of "raw materials" issued to the same jail was worked out by deducting the total of the closing balance and of the "issues to other jails within the province" from the total receipt during the year including the opening balance and not by determining the actual value of the issues. In the Midnapur Central Jail while the overhead charges in 1949 were less than those of 1948 by Rs. 11,197, the percentage of the value of the finished goods produced from the raw materials consumed decreased from 195 in 1948 to 172.2 in 1949. Although the net profit during the year 1949 was 63,307 against Rs. 55,670 in 1948, it was not commensurate with the value of raw materials consumed. Had the value of the finished goods produced borne the same percentage to the value of the raw materials consumed as in 1948, the net profit should have amounted to Rs. 1,09,590. The decrease in the net profits was stated to be due to loss of efficiency resulting from the transfer of a large number of trained convicts to East Bengal and employment of unskilled convicts in their places and also to the supply of police uniforms at a lesser profit than before, the uniforms being prepared out of cloth supplied by the Police Department itself instead of by the Jail Department as previously.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "29.—Police".</b>			
<b>A.—PRESIDENCY POLICE—</b>			
<b>A. 1.—Pay of Officers—</b>			
	Rs.		
O. . . . .	2,47,400	2,41,460	2,39,894
R. . . . .	—5,940		
<b>A. 2.—Pay of Establishment—</b>			
O. . . . .	72,32,426	68,68,574	68,61,743
R. . . . .	—3,63,852		
<b>A. 3.—Allowances, honoraria, etc.—</b>			
O. . . . .	39,91,570	39,04,780	38,84,686
R. . . . .	—86,790		
<b>A. 4.—Contract Contingencies—</b>			
O. . . . .	4,83,636	6,48,400	6,48,878
R. . . . .	1,64,764		
Col. 1.—(i) Rise in prices of articles (Rs. 75,454) (ii) increase in the repairing cost of steam launches (Rs. 53,310) and larger number of menials employed (Rs. 36,000).			
<b>A. 5.—Other Contingencies—</b>			
O. . . . .	29,73,710	44,48,609	40,95,257
R. . . . .	14,74,899		
Col. 1.—Mainly (i) larger purchase of vehicles, horses and wireless sets (Rs. 7,07,600) (ii) increased expenditure under secret service, rents, rates and taxes and for sinking tubewells and road painting etc. (Rs. 3,67,201) (iii) increase in the number of hospital patients (Rs. 70,174) and (iv) provision for purchase of military structures (Rs. 3,29,924).			
<b>A. 6.—Establishment charges payable to other Governments, Departments, etc.—</b>			
	1,000	6,532	+5,532
Col. 4.—Unforeseen debit from the Central Government on account of the cost of special audit of an office.			
<b>A. 7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . .	—3,43,000	—3,03,000	—3,01,269
R. . . . .	40,000		
<b>For rounding</b>	—342	..	+342



Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "29.—Police"—<i>contd.</i></b>			
<b>B.—SUPERINTENDENCE—</b>			
	Rs.		
O. . . . .	4,52,600	} 4,64,700	4,53,654
R. . . . .	12,100		
			-11,046
<b>C.—DISTRICT EXECUTIVE FORCE—</b>			
<b>C. 1.—Pay of Officers—</b>			
O. . . . .	3,58,300	} 4,53,300	4,55,869
R. . . . .	95,000		
			+2,569
Col. 1.—(i) Arrear pay of I.P.S. officer on refixation in the new scale (Rs. 42,700) and (ii) provision for Armed Police Battalions (Rs. 52,000).			
<b>C. 2.—Pay of Establishment—</b>			
O. . . . .	1,10,86,100	} 1,07,00,100	1,07,34,266
R. . . . .	-3,86,000		
			+34,166
<b>C. 3.—Allowances, honoraria, etc.—</b>			
O. . . . .	84,97,900	} 90,89,800	91,30,217
R. . . . .	5,91,900		
			+40,417
<b>C. 4.—Contract Contingencies—</b>			
O. . . . .	6,59,200	} 8,98,700	8,97,856
R. . . . .	2,39,500		
			-844
Col. 1.—(i) Increased rates of service postage stamps (Rs. 7,400), (ii) more boat hire charges (Rs. 45,000) (iii) lighting charges for border districts (Rs. 42,000), (iv) purchase of furniture for new offices (Rs. 10,000) and (v) provision for Armed Police Battalions (Rs. 1,35,100).			
<b>C. 5(1)—Petty Construction—</b>			
O. . . . .	35,000	} 86,500	1,20,345
R. . . . .	51,500		
			+33,845
Col. 1.—Based on actual needs of local officers. Col. 4.—Due to transfer of some works from sub-head I.			
<b>C. 5(2)—Other Contingencies—</b>			
O. . . . .	29,89,400	} 38,38,800	39,44,036
R. . . . .	8,49,400		
			+1,05,236
Col. 1.—(i) Entertainment of tear smoke squads (Rs. 27,200) (ii) supply of cooked food for border Police (Rs. 90,000), (iii) provision for Armed Police Battalions (Rs. 6,60,800) and (iv) opening of a hospital (Rs. 71,400).			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "29"—Police"—<i>contd.</i></b>			
<b>C.—DISTRICT EXECUTIVE FORCE—<i>concl'd.</i></b>			
C. 6.—Establishment charges payable to other Governments, Departments, etc.—			
	Rs.		
O. . . . .	1,000	2,400	469
R. . . . .	1,400		
			—1,931
Cols. 1 and 4.—Claims for increased payments to the Posts and Telegraphs Department for retention of certain Post Offices not preferred in full.			
C. 7.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—			
R. . . . .	—4,73,700	—4,73,700	—4,91,770
Col. 1.—Recoveries from the Central Government on account of increased police expenditure.			
<b>D.—POLICE TRAINING SCHOOLS—</b>			
O. . . . .	3,88,100	4,10,743	4,26,460
R. . . . .	22,643		
			+15,717
<b>E.—SPECIAL POLICE—</b>			
E. 1.—Pay of Officers—			
O. . . . .	16,800	27,200	27,170
R. . . . .	10,400		
			—30
Col. 1.—(i) Appointments on higher pay (Rs. 2,400) and (ii) arrear claims (Rs. 8,000).			
E. 2.—Pay of Establishment—			
O. . . . .	2,20,150	2,16,150	2,13,295
R. . . . .	—4,000		
			—2,855
E. 3.—Allowances, honoraria, etc.—			
O. . . . .	3,06,800	3,42,400	3,39,612
R. . . . .	35,900		
			—2,788
E. 4.—Contract Contingencies—			
O. . . . .	40,000	45,600	44,888
R. . . . .	5,600		
			—712
E. 5.—Other Contingencies—			
O. . . . .	74,060	1,16,710	1,12,189
R. . . . .	42,650		
			—4,521
Col. 1.—(i) Frequent movement of forces (Rs. 14,050) and (ii) increased clothing charges (Rs. 28,600).			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "29.—Police"—<i>contd.</i></b>			
<b>E.—SPECIAL POLICE—<i>concl.</i></b>			
<b>E. 6.—Establishment charges payable to other Governments, Departments, etc.—</b>			
Rs.			
O. . . . . 440	190	..	—190
R. . . . . —250			
<b>E. 7.—For rounding . . . . .</b>	—50	..	+50
<b>F.—RAILWAY POLICE—</b>			
<b>F. 1.—Pay of Officers—</b>			
O. . . . . 29,500	45,000	44,529	—471
R. . . . . 15,500			
Col. 1.—Creation of new posts.			
<b>F. 2.—Pay of Establishment—</b>			
O. . . . . 5,67,000	5,53,500	5,59,539	+6,039
R. . . . . —13,500			
<b>F. 3.—Allowances, honoraria, etc.—</b>			
O. . . . . 3,34,000	4,14,900	4,19,719	+4,819
R. . . . . 80,900			
<b>Col. 1.—(i) Creation of new posts (Rs. 60,900) and (ii) frequent movement of forces (Rs. 20,000).</b>			
<b>F. 4.—Contract Contingencies—</b>			
O. . . . . 17,000	19,100	19,175	+75
R. . . . . 2,100			
<b>F. 5.—Other Contingencies—</b>			
O. . . . . 1,19,600	1,36,500	1,40,447	+3,947
R. . . . . 16,900			
<b>F. 6.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . . —6,61,500	—6,87,000	—6,87,475	—475
R. . . . . —25,500			
<b>G.—CRIMINAL INVESTIGATION DEPARTMENT—</b>			
<b>G. 1.—Pay of Officers—</b>			
O. . . . . 94,100	1,10,700	1,12,724	+2,024
R. . . . . 16,600			
Col. 1.—Creation of new posts.			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "29.—Police"—<i>contd.</i></b>			
<b>G.—CRIMINAL INVESTIGATION DEPARTMENT—<i>concl.</i></b>			
<b>G.-2.—Pay of Establishment—</b>			
	Rs.		
O. . . . .	6,61,000	7,19,100	7,22,367
R. . . . .	58,100		
			+3,267
<b>G.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	3,56,000	4,30,600	4,34,742
R. . . . .	74,600		
			+4,142
Col. 1.—Same remarks as under G -1.— Col. 1.			
<b>G.-4.—Contract Contingencies—</b>			
O. . . . .	27,000	41,000	41,307
R. . . . .	14,000		
			+307
Col. 1 (i).— Increased rates of service postage stamps (Rs. 1,000) and purchase of furniture for the extra staff (Rs. 13,000).			
<b>G.-5.—Other Contingencies—</b>			
O. . . . .	2,69,000	4,27,600	4,25,303
R. . . . .	1,58,600		
			-2,297
Col. 1.—Increased expenditure on (i) secret service (Rs. 85,000), (ii) motor car (Rs. 29,600) and (iii) rents, rates and taxes (Rs. 44,000).			
<b>I.—WORKS—</b>			
O. . . . .	2,00,000	5,48,500	4,75,630
R. . . . .	3,48,500		
			-72,870
Col. 1.—Additional expenditure on buildings and certain urgent repairs to departmental buildings. Col. 4.—Transfer of some projects under C.-5 (1).			
<b>J.—CHARGES IN ENGLAND.—</b>			
<b>HIGH COMMISSIONER FOR INDIA—</b>			
O. . . . .	60,400	1,65,080	1,72,069
R. . . . .	1,04,680		
			+6,989
Col. 1.—Unforecasted leave salary of officers (Rs. 98,280) and provision for sterling overseas pay (Rs. 6,400).			
<b>K.—DEVELOPMENT PROGRAMME—</b>			
O. . . . .	5,00,000		
R. . . . .	-5,00,000		
Col. 1.—Later decision to debit the expenditure under Civil Works (Sub-head J of Grant No. 29).			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "29.—Police"—concl'd.</b>			
<b>M.—LUMP PROVISION FOR NEW SET-UP—</b>			
	Rs.		
O. . . . .	39,06,000	}	.. .. .
R. . . . .	—39,06,000		
Col. 1.—The new set-up could not be finalised within the year. See also paragraph 2 of the Review.			
Surrenders or withdrawals within grant—			
R. Gross . . . . .	7,78,196	7,78,196	.. —7,78,196
R. Deductions . . . . .	4,59,200	4,59,200	.. —4,59,200
<b>Total—</b>			
Gross . . . . .	4,71,95,500	4,62,04,867	—9,90,633
Deductions . . . . .	—10,04,500	—14,80,514	—4,76,014
Net . . . . .	4,61,91,000	4,47,24,353	—14,66,647

### REVIEW.

Savings were 3·2 per cent. of the original grant against an excess of 4·2 per cent. in 1948-49. The surrender of Rs. 12,37,396 reduced the savings to ·5 per cent. in the modified appropriation.

2. *Sub-head M.*—The scheme for the implementation of the new set-up not having materialised within the year, the provision was transferred to meet excesses under other sub-heads.

3. Misappropriation of Government money amounting to Rs. 10,678 by the Head Clerk of an office was detected on the 19th December, 1946, in course of physical verification of cash balance. The Head Clerk, who had been prosecuted, was acquitted by the Sessions Court, but was dismissed from Government service. No portion of the amount misappropriated could be realised from him. The misappropriation had been facilitated by non-observance of code rules regarding the keeping of money under double locks, regular verification of cash balance, proper maintenance of cash books and the taking of adequate security from subordinates handling cash. Orders have been issued by the departmental authorities enjoining a stricter observance of the rules. Neither the final orders of Government on the case nor any sanction to the write-off of the loss have yet been communicated to audit.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 30.—Ports and Pilotage "</b>			
<b>B.—OTHER PORTS—</b>			
<b>A.—Charges for pooled launches—</b>			
	Rs.		
O. . . . .	2,63,600	2,65,400	3,93,216 +1,27,816
R. . . . .	1,800		
Col. 4.—Due to expansion of the launch-pooling scheme and essential repairs to vessels. See paragraph 2 of the Review.			
For rounding—			
O. . . . .	400	..	..
R. . . . .	—400	..	..
<b>B.—Ports Establishments</b>	67,300	69,129	+1,829
<b>D.—Miscellaneous—</b>			
O. . . . .	2,16,700	2,700	3,600 +900 ✓
R. . . . .	—2,14,000		
Col. 1.—Mainly delay in the procurement of a training ship.			
<b>E.—Charges in England—</b>			
High Commissioner for India . . . . .	..	460	+460
<b>G.—Lump provision for new set-up—</b>			
O. . . . .	11,000	..	..
R. . . . .	—11,000	..	..
Col. 1.—Provision not utilised for the purpose it was obtained. See also paragraph 3 of the Review.			
<b>Surrenders or withdrawals within grant—</b>			
R. . . . .	2,23,600	2,23,000	.. —2,23,600
	<b>Total</b>	<b>5,59,000</b>	<b>4,66,405 —92,595</b>

**REVIEW.**

Savings were 16·6 per cent. of the grant as against 7·3 per cent. in 1948-49. The surrender of Rs. 2,23,600 converted the savings to an excess which was 39·1 per cent. of the final modified appropriation.

2. The provision under sub-head D was surrendered to the extent of Rs. 2,14,000. This sum was again reappropriated to meet excesses under the sub-head A without revocation of the original surrender. As there was no saving in the provision under sub-head D the reappropriation in question was not accepted in audit.

3. *Sub-head G.*—The scheme for the implementation of new set-up not having materialised within the year, the provision was transferred to meet excesses under other sub-heads.

## Grant No. 18.—Scientific Departments.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "36.—Scientific Departments".</b>			
<b>A.—GRANTS-IN-AID AND DONATIONS TO SCIENTIFIC</b>			
<b>      SOCIETIES AND INSTITUTIONS</b>	4,42,000	4,42,080	+ 80
<b>TOTAL</b>	<b>4,42,000</b>	<b>4,42,080</b>	<b>+ 80</b>

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education".</b>			
<i>University.</i>			
A.—GRANTS TO UNIVERSITIES . . . . .	15,26,200	15,26,200	—
<b>B.—GOVERNMENT ARTS COLLEGES—</b>			
<b>B-1.—Arts Colleges for Men—</b>			
<b>B-1 (1).—Pay of Officers—</b>			
	Rs.		
O. . . . .	9,79,500	9,50,141	9,41,505
R. . . . .	—29,359		
<b>B-1 (2).—Pay of Establishment—</b>			
O. . . . .	1,10,000	1,11,800	1,09,450
R. . . . .	1,800		
<b>B-1 (3).—Allowances, honoraria, etc.—</b>			
O. . . . .	3,27,700	3,12,155	3,21,148
R. . . . .	—15,545		
<b>B-1 (4).—Contract Contingencies—</b>			
O. . . . .	30,000	53,056	55,497
R. . . . .	23,056		
<b>Col. 1.—Post-budget decision to sanction furniture grant to several colleges.</b>			
<b>B-1 (5).—Other Contingencies—</b>			
O. . . . .	1,92,816	2,50,564	2,48,583
B. . . . .	57,748		
<b>Col. 1.—Mainly additional laboratory and library grant to a college.</b>			
<b>B-1 (6).—Lump provision for Research grant to Government Colleges—</b>			
O. . . . .	60,000	66,374	58,516
R. . . . .	6,374		
<b>Col. 4.—Non-availability of apparatus for certain schemes.</b>			
For sounding . . . . .	—16	..	+16
<b>B-2.—Arts Colleges for Women—</b>			
<b>B-2 (1).—Pay of Officers . . . . .</b>			
	1,88,000	1,86,739	—1,261
<b>B-2 (2).—Pay of Establishment—</b>			
O. . . . .	28,100	23,200	22,441
R. . . . .	—4,900		
<b>Col. 1.—Provision for pay of bus drivers reappropriated to Sub-head B-2 (4) under which the charges were adjustable.</b>			



Major Head and Sub-head.	Final Grant.	Actual expendi- ture.	Excess + Saving-
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—<i>contd.</i></b>			
<i>University—contd.</i>			
<b>B.—GOVERNMENT ARTS COLLEGES—<i>concl'd.</i></b>			
<b>B-2.—Arts Colleges for Women—<i>concl'd.</i></b>			
<b>B-2 (3).—Allowances, honoraria, etc.—</b>			
O. . . . .	69,200	65,847	65,297
R. . . . .	-3,353		
<b>B-2 (4).—Contract Contingencies—</b>			
O. . . . .	40,000	54,593	55,399
R. . . . .	14,593		
Col. 1.—Mainly to meet the cost of additional furniture in certain colleges (Rs. 10,000) and the reason stated under B-2 (2) (Rs. 4,000).			
<b>B-2 (5).—Other Contingencies—</b>			
O. . . . .	75,100	1,13,027	1,16,227
R. . . . .	37,927		
Col. 1.—Mainly enhancement of the capital grant of the student boarders of a college (Rs. 20,320) and purchase of a new bus for the same college (Rs. 17,432).			
<b>C.—GRANTS TO NON-GOVERNMENT ARTS COLLEGES —</b>			
<b>C-1.—Arts Colleges for Men—</b>			
O. . . . .	4,69,000	5,95,320	6,11,980
R. . . . .	1,26,320		
Col. 1.—Post-budget decision to sanction additional grants to the non-Government colleges.			
<b>C-2.—Arts Colleges for Women—</b>			
O. . . . .	55,000	1,64,500	1,51,950
R. . . . .	1,09,500		
Col. 1.—Post-budget decision to sanction building grant to a college (Rs. 83,400) and increased recurring grants to certain colleges (Rs. 26,100).			
<b>D.—GOVERNMENT PROFESSIONAL COLLEGES—</b>			
O. . . . .	4,16,400	4,46,052	2,64,357
R. . . . .	29,652		
Col. 4.—Expenditure initially booked under sub-head V—Development Programme, a portion of which is debitable to this sub-head could not be adjusted in the absence of proper allocation.			
<b>E.—GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES—</b>			
O. . . . .	14,900	22,925	19,217
R. . . . .	8,025		
Col. 1.—Increased grant to certain colleges. Col. 4.—Reduction of grants for stipends which could not be anticipated.			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—contd.</b>			
<i>Secondary.</i>			
<b>F.—GOVERNMENT SECONDARY SCHOOLS—</b>			
<b>F-1.—Secondary Schools for boys—</b>			
<b>F-1(1).—Pay of Officers—</b>	Rs.		
O. . . . .	6,10,000	} 5,85,078	5,79,219
R. . . . .	-24,922		
<b>F-1(2).—Pay of Establishment—</b>			
O. . . . .	40,300	} 35,500	35,022
R. . . . .	-4,800		
<b>F-1(3).—Allowances, honoraria, etc.—</b>			
O. . . . .	2,61,900	} 2,53,091	2,44,599
R. . . . .	-8,809		
<b>F-1(4).—Contract Contingencies—</b>			
O. . . . .	58,000	} 64,497	64,109
R. . . . .	6,497		
<b>F-1(5).—Other Contingencies—</b>			
O. . . . .	48,500	} 45,453	44,592
R. . . . .	-3,047		
<b>F-2.—Secondary Schools for girls—</b>			
<b>F-2(1).—Pay of Officers—</b>			
O. . . . .	88,000	} 82,030	80,723
R. . . . .	-5,970		
<b>F-2(2).—Pay of Establishment—</b>			
O. . . . .	11,300	} 5,100	4,606
R. . . . .	-6,200		
Col. 1.—Provision for pay of bus drivers reappropriated to sub-head F.2(4) under which the charges were adjustable (Rs. 2,000).			
<b>F-2 (3).—Allowances, honoraria, etc.—</b>			
O. . . . .	38,200	} 37,200	36,606
R. . . . .	-1,000		
<b>F-2(4).—Contract Contingencies—</b>			
O. . . . .	15,000	} 18,278	18,699
R. . . . .	3,278		
Col. 1.—See sub-head F-2(2).			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—<i>contd.</i></b>			
<i>Secondary—concl'd.</i>			
<b>F.—GOVERNMENT SECONDARY SCHOOLS—<i>concl'd.</i></b>			
<b>F-2.—Secondary schools for girls—<i>concl'd.</i></b>			
<b>F-2(5).—Other Contingencies—</b>			
Rs.			
O. . . . . 36,237	} 31,309	32,260	+ 951
R. . . . . —4,928			
For rounding . . . . .	—37	..	+ 37
<b>F-3.—Secondary schools for boys and girls—Anglo-Indian and European—</b>			
<b>F-3(1).—Pay of Officers—</b>			
O. . . . . 1,18,000	} 1,05,000	1,12,340	+ 7,340
R. . . . . —13,000			
<b>F-3(2).—Pay of Establishment—</b>			
O. . . . . 52,816	} 51,016	48,291	— 2,725
R. . . . . —1,800			
<b>F-3(3).—Allowances, honoraria, etc.—</b>			
O. . . . . 42,300	} 44,650	44,420	— 234
R. . . . . 2,300			
<b>F-3(4).—Other Contingencies—</b>			
O. . . . . 2,15,000	} 1,97,894	1,95,962	— 1,932
R. . . . . —17,106			
For rounding . . . . .	—16	..	+ 16
<b>G.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—</b>			
<b>G-1.—Secondary schools for boys—</b>			
O. . . . . 32,02,000	} 32,23,700	33,57,834	+ 1,34,134
R. . . . . 21,700			
<b>G-2.—Secondary schools for girls—</b>			
O. . . . . 8,94,000	} 9,42,644	8,62,256	— 80,388
R. . . . . 48,644			
<b>G-3.—Secondary schools for boys and girls—Anglo-Indian and European—</b>			
O. . . . . 3,12,700	} 3,19,616	3,14,828	— 4,788
R. . . . . 6,916			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—<i>contd.</i></b>			
<i>Primary.</i>			
<b>H.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—</b>			
<b>H-1.—Primary schools for boys and girls—</b>			
	Rs.		
O. . . . .	3,87,000	} 4,07,490	4,34,842
R. . . . .	20,490		
			+27,352
<b>H-2.—Primary schools for boys and girls—Anglo-Indian and European—</b>			
O. . . . .	3,63,500	} 3,70,800	3,64,649
R. . . . .	7,300		
			—6,151
<b>I.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION—</b>			
O. . . . .	35,36,000	} 32,20,760	32,12,297
R. . . . .	—3,15,240		
			—8,463
Col. 1.—Due to accumulation of surplus balances at the disposal of the District School Boards.			
<i>Special.</i>			
<b>J.—GOVERNMENT SPECIAL SCHOOLS—</b>			
<b>J-1.—Special schools and Training schools for Masters—</b>			
<b>J-1(1)—Pay of Officers—</b>			
O. . . . .	1,63,300	} 1,44,779	1,34,404
R. . . . .	—18,521		
			—875
<b>J-1(2)—Pay of Establishment—</b>			
O. . . . .	1,59,700	} 1,55,581	1,50,401
R. . . . .	—4,119		
			—5,180
<b>J-1(3)—Allowances, honoraria, etc.—</b>			
O. . . . .	1,29,600	} 1,22,925	1,26,818
R. . . . .	—6,675		
			+3,893
<b>J-1(4)—Contract Contingencies—</b>			
O. . . . .	28,450	} 35,157	35,718
R. . . . .	6,707		
			+561
Col. 1.—Conversion of a training school into a basic training school necessitating the supply of additional equipments.			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving--.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—<i>contd.</i></b>			
<i>Special—contd.</i>			
<b>J.—GOVERNMENT SPECIAL SCHOOLS—<i>concl'd.</i></b>			
<b>J-1.—Special schools and Training schools for Masters—<i>concl'd.</i></b>			
<b>J-1(5).—Other Contingencies—</b>			
	Rs.		
O . . . . .	2,80,978	} 2,98,708	2,86,943
R . . . . .	17,730		
<b>J-1(6).—Charges payable to other Governments—</b>			
O . . . . .	55,000	} 55,340	68,166
R . . . . .	340		
Col. 4.—The amount of contribution payable to the Bihar Government on account of the Hazaribagh Reformatory School could not be correctly estimated for want of timely information.			
<b>J-1(7).—Provision for reorganisation of the Government School of Art—</b>			
O . . . . .	33,500	} ..	..
R . . . . .	—33,500		
Col. 1.—Rs. 3,714 was allotted to meet increased expenditure of the School of Art and Rs. 29,786 reappropriated to cover expenditure under other heads.			
For rounding . . . . .		—28	+28
<b>J-2.—Training Schools for Mistresses—</b>			
<b>J-2(1).—Pay of Officers—</b>			
O . . . . .	22,000	} 21,500	21,085
R . . . . .	—500		
<b>J-2(2).—Pay of Establishment—</b>			
O . . . . .	4,700	} 3,700	3,652
R . . . . .	—1,000		
<b>J-2(3).—Allowances, honoraria, etc.—</b>			
O . . . . .	11,600	} 11,588	10,929
R . . . . .	—12		
<b>J-2(4).—Other Contingencies—</b>			
O . . . . .	35,000	} 35,957	35,726
R . . . . .	457		

Major Head and Sub-head.	Final Grant.	Actual Exp- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—<i>contd.</i></b>			
<i>Special—concl.</i>			
<b>K.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—</b>			
<b>K-1.—Special Schools for Boys and Masters—</b>			
	Rs.		
O. . . . .	4,09,700	4,03,704	3,43,751
R. . . . .	—5,996		
Col. 4.—Mainly non-drawal of grants by certain schools.			
<b>K-2.—Special Schools for Girls and Mistresses—</b>			
O. . . . .	81,000	1,05,796	86,380
R. . . . .	24,796		
Col. 4.—Same as under K-1.			
<b>K-3.—Special Schools—Anglo-Indian and Euro- pean—</b>			
O. . . . .	1,900	2,440	990
R. . . . .	540		
<i>General.</i>			
<b>L.—DIRECTION—</b>			
O. . . . .	2,92,700	2,96,900	2,87,731
R. . . . .	4,200		
<b>M.—INSPECTION—</b>			
<b>M-1.—Men's Branch—</b>			
<b>M-1(1).—Pay of Officers—</b>			
O. . . . .	2,89,000	2,97,000	2,96,173
R. . . . .	8,000		
<b>M-1(2).—Pay of Establishment—</b>			
O. . . . .	53,000	50,600	49,084
R. . . . .	—2,400		
<b>M-1(3).—Allowances, honoraria, etc.—</b>			
O. . . . .	1,96,000	1,85,930	1,98,123
R. . . . .	—10,070		

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—<i>contd.</i></b>			
<i>General—contd.</i>			
<b>M.—INSPECTION—<i>contd.</i></b>			
<b>M-1.—Men's Branch—<i>concl'd.</i></b>			
<b>M-1(4).—Contract Contingencies—</b>			
	Rs.		
O. . . . .	21,000	} 19,150	19,134
R. . . . .	-1,850		
<b>M-1(5).—Other Contingencies—</b>			
O. . . . .	10,250	} 7,650	6,172
R. . . . .	-2,600		
M-1(6).—Establishment charges payable to other Governments, Departments, etc. . . . .	..	13,837	+13,837
Col.1.—Cst of special audit for which no provision was made.			
For rounding . . . . .	50	..	-50
<b>M-2.—Women's Branch—</b>			
<b>M-2(1).—Pay of Officers—</b>			
O. . . . .	28,000	} 30,000	29,156
R. . . . .	2,000		
<b>M-2(2).—Pay of Establishment—</b>			
O. . . . .	19,900	} 14,703	11,953
R. . . . .	-5,197		
<b>M-2(3).—Allowances, honoraria, etc.—</b>			
O. . . . .	26,500	} 19,390	19,938
R. . . . .	-7,110		
<b>M-2(4).—Contract Contingencies—</b>			
O. . . . .	7,400	} 6,439	6,315
R. . . . .	-961		
<b>M-2(5).—Other Contingencies—</b>			
O. . . . .	1,450	} 3,354	3,350
R. . . . .	1,908		
For rounding . . . . .	-50	..	+50

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 37.—Education"—<i>contd.</i></b>			
<i>General—contd.</i>			
<b>M.—INSPECTION—<i>concl.</i></b>			
<b>M-3.—Inspection—Anglo-Indian and European—</b>			
<b>M-3(1).—Pay of Officers—</b>			
Rs.			
O. . . . . 11,100	} 8,500	7,921	—579
R. . . . . —2,600			
<b>M-3(2).—Pay of Establishment—</b>			
O. . . . . 10,700	} 10,160	9,970	—190
R. . . . . —540			
<b>M-3(3).—Allowances, honoraria, etc.—</b>			
O. . . . . 12,700	} 12,490	11,412	—988
R. . . . . —300			
<b>M-3(4).—Contract Contingencies—</b>			
O. . . . . 1,100	} 1,250	1,249	—1
R. . . . . 150			
<b>M-3(5).—Other Contingencies—</b>			
O. . . . . 350	} 765	452	—313
R. . . . . 415			
For rounding . . . . .	—50	..	+50
<b>N.—SCHOLARSHIPS . . . . .</b>	5,35,000	5,05,744	—29,256
<b>O.—AMOUNT TRANSFERRED TO THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES . . . . .</b>	8,34,000	8,34,000	..
<b>P.—EXPENDITURE FROM THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES—</b>			
O. . . . . 11,36,935	} 10,97,435	8,46,492	—2,50,943
R. . . . . —39,500			
Col. 4.—Mainly due to non-drawal of (i) certain grants-in-aid (Rs. 1,62,000) and (ii) stipends (Rs. 84,000).			
<b>Q.—Deduct—AMOUNT MET FROM THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES—</b>			
O. . . . . —11,36,935	} —10,97,435	—8,46,492	+2,50,943
R. . . . . 39,500			

Col. 4.—See Sub head P.



Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—<i>contd.</i></b>			
<i>General—contd.</i>			
<b>R.—MISCELLANEOUS—</b>			
R-1.—Expenses out of the grant from the Indian Central Jute Committee . . . . .	7,600	7,286	—314
R-2.—Youth Welfare work under the Physical Director—			
Rs.			
O. . . . . 1,89,800 } R. . . . . 7,700 }	1,97,500	1,93,370	—4,130
R-4.—Expenses of the Provincial Text Book Committee—			
O. . . . . 20,000 } R. . . . . —4,640 }	15,360	14,392	—968
Col. 4.—Due to a very small number of books received for review during the year.			
R-5.—Expenses of the West Bengal Sanskrit Association—			
O. . . . . 11,500 } R. . . . . 9,825 }	21,325	21,997	+672
Col. 1.—Mainly provision for contingencies not originally included in the budget.			
R-6.—Scheme for the Provincial Students Advisory Bureau—			
O. . . . . 19,500 } R. . . . . —19,500 }	..	..	..
Col. 1.—Due to postponement of the scheme.			
R-7.—Examination charges . . . . .	1,01,900	97,155	—4,745
R-8.—Grants for encouragement of Literature—			
O. . . . . 22,000 } R. . . . . 29,700 }	51,700	51,751	+51
Col. 1.—Payment of increased grant decided after the budget stage.			
R-9.—Training abroad of students . . . . .	54,700	15,848	— 85 2
R-10.—Miscellaneous—			
Other charges—			
O. . . . . 45,500 } R. . . . . —18,200 }	27,300	32,835	+5,535
Col. 1.—Due to post-budget decision to restrict the award of rewards and stipends to students.			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—<i>contd.</i></b>			
<i>General—concl'd.</i>			
<b>R.—MISCELLANEOUS—<i>concl'd.</i></b>			
R-11.—Grants-in-aid, Contributions, etc.—			
	Rs.		
O. . . . .	2,35,500	2,60,374	2,52,878
R. . . . .	24,874		
R-12.—Other Items—			
O. . . . .	33,000	1,07,000	1,04,647
R. . . . .	74,000		
Col. 1.—Due to the publication of a combined primer for Class III of primary schools.			
R-13.—Miscellaneous—			
Anglo-Indian and European—			
O. . . . .	17,800	17,519	16,164
R. . . . .	-281		
S.—WORKS—			
R. . . . .	36,539	36,539	36,539
Col. 1.—Due to the installation of a gas plant in a certain college.			
<i>Charges in England.</i>			
<b>T.—CHARGES IN ENGLAND—</b>			
High Commissioner for India—			
O. . . . .	1,84,000	1,01,800	1,36,892
R. . . . .	-82,200		
Cols. 1 and 4.—In the absence of reappropriation orders provision has been included as shown in the final grant statement received from Government. High Commissioner's final estimate, however was Rs. 1,12,080 and the excess thereon was due to transfers late in the year.			
<b>U.—LUMP PROVISION FOR NEW SET-UP—</b>			
O. . . . .	5,34,000	..	..
R. . . . .	-5,34,000	..	..
Col. 1.—The new set-up was not sanctioned within the year.			
<b>V.—DEVELOPMENT PROGRAMME—</b>			
O. . . . .	92,76,000	75,27,727	74,32,640
R. . . . .	17,48,273		
Col. 1.—Mainly postponement of certain schemes (Rs. 8,99,000) and unutilised provision for works expenditure debited to Grant No. 29.—Civil Works—Sub-head K (Rs. 8,34,000).			
For rounding	-400	..	+400

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1.	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—<i>concl.</i></b>			
Surrenders or withdrawals within Grant—			
	Rs.		
R. Gross . . . . .	22,28,473	22,28,473	.. —22,28,473
R. Deductions . . . . .	—39,500	—39,500	.. +39,500
<b>Total Grant No. 19—</b>			
Gross . . . . .	3,05,68,935	2,77,40,228	—28,28,707
Deductions . . . . .	—11,36,935	—8,46,492	+2,90,443
Net . . . . .	2,94,32,000	2,68,93,736	—25,38,264

### REVIEW.

Savings were 8·6 per cent. of the grant and 1·3 per cent. of the final modified appropriation compared with 8·6 per cent. and 1 per cent. respectively in the preceding year.

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

Name of the scheme.	Expenditure during 1949-50.	Expenditure to end of 1949-50. (a)
	Rs.	Rs.
1. Immediate and final plan of the Sibpore Engineering College.	9,58,242	8,74,685
2. Grant to Jadabpur College . . . . .	64,000	2,54,325
3. Strengthening of Head Quarters staff for supervision of new system of education.	23,014	52,881
4. Physical Inspectresses of Training Schools and Colleges for girls.	4,466	5,622
5. Schemes for sending students abroad . . . . .	1,17,692	4,61,353
6. Increasing the salaries of Primary School teachers .	44,78,302	1,03,62,675
7. Expansion of training facilities for graduate men and women teachers.	56,082	1,97,361
8. Basic Training Schools . . . . .	1,87,563	4,04,993
9. Introduction of Basic Education . . . . .	2,83,326	2,83,326
10. Primary Training College . . . . .	1,76,526	2,57,491
11. Adult Education . . . . .	3,32,579	5,77,683
12. Expansion of girls Secondary education . . . . .	2,01,577	5,03,979

(a) Excludes expenditure booked under Grant No. 29—Civil Works—Sub-head K.

REVIEW—*contd.*

Name of the scheme.	Expenditure	Expenditure
	during 1949-50.	to end of 1949-50. (a)
	Rs.	Rs.
13. Equipment of private colleges . . . . .	1,00,005	2,49,005
14. Increasing efficiency of Primary Schools Inspection and strengthening of staff.	24,032	24,032
15. Colleges for women . . . . .	95,200	2,01,200
16. Equipment and machinery for Government Colleges	71,826	2,38,980
17. Further education and training of ex-servicemen .	36,809	1,27,578
18. Engineering Schools for Diploma Course . . . . .	2,11,399	2,11,399
19. Development of Scientific and Educational literature .	10,000	10,000
Total . . . . .	74,32,640	1,62,98,568

(a) Excludes expenditure booked under Grant No. 29—Civil Works—Sub-head K.

3. *Fund for Promotion of Education amongst Educationally Backward Classes.*—The Fund was created by the Government of West Bengal in 1947-48 for the purpose of providing special educational facilities to members of scheduled castes as well as other educationally backward classes including Muslims. The receipt side represents the amounts of contribution paid by Government and debited to Sub-head O. The expenditure is booked under sub-head P, and at the end of the year an equivalent amount is debited to the Fund by reduction of expenditure under Sub-head Q. The transactions of the fund during 1949-50 are shown below :—

	Rs.
Opening balance on the 1st of April, 1949 . . . . .	7,22,263
Receipts during 1949-50 . . . . .	8,34,000
Expenditure during 1949-50 . . . . .	8,46,492
Closing balance on the 31st March, 1950 . . . . .	7,09,771

4. A special audit of the accounts of a District Inspector of Schools disclosed the following irregularities :—

(a) A sum of about Rs. 1,626 was paid to certain unrecognised primary schools and muktabs on account of different special grants of teachers, although none of these Schools were eligible for such grants. No list of recognised primary schools was kept by the District Inspector of Schools, though he was required to do so under the rules. In the absence of such a list the bills for the grant which were stated to have been prepared by the Sub-Inspectors on the basis of returns furnished by the head teachers of these institutions were passed for payment by the District Inspector apparently without any check.

REVIEW—*contd.*

- (b) A sum of about Rs. 2,291 was paid to certain primary schools on account of grants for some of their teachers, who, however, did not appear to have worked in those schools during the period in respect of which the grants had been paid.
- (c) A sum of Rs. 2,712 paid as teachers' dearness allowance grants to some girls' primary schools and muktab without consulting the District Inspector of Schools, who was primarily concerned in paying grants to girls' schools and had already paid similar grants to the self-same institutions. There was thus a double payment of the above grant. Another double payment of a sum of Rs. 189 on account of dearness allowance grant was also noticed to have been made to certain teachers, who working in both primary and M. E. schools drew such grant from both sets of schools.
- (d) Although muktab are entitled to ordinary primary school grants, *plus* 50% additional grant as muktab, the latter grant was found to have been paid in excess of 50% in several cases resulting in an excess payment of about Rs. 123.

The irregular payments aggregating Rs. 6,941 mentioned above were mainly due to non-observance of rules, lack of supervision and defective procedure followed in drawing up bills. The orders of Government regarding the responsibility for the irregularities and the recovery or write-off of the amounts irregularly paid are awaited.

5. A special audit of the accounts of a District Inspector of Schools undertaken at the instance of Government during the year 1948-49 brought to light fraudulent and irregular payment of grants to primary schools and muktab aggregating Rs. 38,837. The amount included a sum of Rs. 24,589 paid to bogus teachers and institutions, Rs. 4,972 paid to muktab and menials of primary schools either without any Government sanction or in excess of the prescribed rates and irregular payments aggregating Rs. 6,400 for which payees' receipts could not be produced to audit. It appeared that all the bills for grants had been prepared by the Sub-Inspector of Schools on the basis of returns submitted by the head teachers of different primary schools. But these returns had neither been checked with reference to any list of recognised primary schools or muktab maintained for the purpose nor by local inspection. The bills were countersigned by the District Inspectors of Schools and payments were also made in their presence but they too, did not exercise any check to see whether the claims were genuine, nor did they require persons identifying the payees to put their signatures on the acquittances in token of identification. The failure of the department to prescribe the procedure to be followed by the drawing and disbursing officers as well as by the controlling officers in preparing bills, checking them and in making payments to the grantees, facilitated the irregular payments, and the commitment of the frauds. The case was reported to Government in

REVIEW—*concl'd.*

February, 1949, but their orders in regard to the recovery or write-off of the amounts irregularly paid and the taking of any disciplinary action against the persons at fault are still awaited.

6. The Principals of Government colleges were authorised to open current accounts with any scheduled bank for depositing non-Government moneys received by them. Accordingly, a sum of Rs. 2,208, representing registration fees, migration fees and late admission fees of students, realised during the period from the 16th September, 1947 to the 16th September, 1948, was kept in a scheduled bank by the successive Principals of a college. These fees were not, however, remitted to the University within 14 days of admission, as required under the University Regulations. The bank with which the money had been kept in deposit closed its doors on the 17th September, 1948 and the entire amount became unrealisable. A sum of Rs. 1,120 was subsequently recovered from three officers who held charge as Principal of the college during the period in question and who were considered responsible for not remitting the amount in time. A sum of Rs. 638 which had been collected between the 2nd September, 1948 and the 17th September, 1948 was written off by Government on the ground that its remittance had not become overdue on the date on which the bank closed its door. Regarding recovery of the balance of Rs. 450, the matter is still under consideration of Government. Government also cancelled their order permitting the opening of account with any scheduled bank.

## STORE ACCOUNTS.

*(i) Store Account of the Bengal Engineering College for 1949-50.*

	Coal, oil and grease.	Timber.	Tools.	Machine.	Chemi- cals.	Elec- trical Stores.	Mis- cellane- ous.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance . . . . .	953	10,953	2,585	2,14,400	256	4,896	16,039
<i>Receipts.</i>				(a)		(c)	(b)
(a) By local purchase . . . . .	4,817	8,258	1,031	4,305	701	19,768	1,03,099
(b) From other Government Departments . . . . .	..	..	..	..	..	..	..
(c) From overseas . . . . .	..	..	..	..	..	..	..
(d) From other sources . . . . .	718	268	..	1,342	..	..	25,091
<i>Issues.</i>							
Issued for different works, etc.	5,155	6,729	830	2,15,003	903	18,162	85,059
Depreciation, loss, shortages, etc., written off . . . . .	..	..	..	..	..	..	..
Closing balance . . . . .	1,333	12,760	2,786	5,044	54	6,502	59,170

(a) The correct total of the closing balances of the several items falling under head 'Machines' would be Rs. 2,14,400 instead of Rs. 2,08,400 shown wrongly in last year. Hence the discrepancy of Rs. 6,000.

(b) The value of some items amounting to Rs. 287 was not shown in the store account of 1948-49 as no value of these stores was assessed at that time. Hence the excess of Rs. 287 in the opening balance for miscellaneous items in the store accounts of 1949-50.

(c) The opening balance under the head "Electrical Stores" should be Rs. 4,896 instead of Rs. 4,892 as shown in 1948-49. The difference of Rs. 4 is due to misposting during that year.

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 STORE ACCOUNTS—*concl'd.*

(1) Certified that these figures represent a substantially true account of affairs and that they agree with the figures recorded in the Departmental Register and also that the closing balance of the stock was not in excess of requirements.

(2) Certified that the stock was verified in August 1949, for the year 1949-50.

SHIBPORE ;	}	N. GANGULY,	P. BOSE,
<i>The 13th October, 1950.</i>		<i>Accountant.</i>	<i>Store keeper,</i> <i>Bengal Engineering College.</i>

R. G. P. S. FAIRBAIRN,  
*Professor-in-charge and Superintendent of Workshops,*  
*Bengal Engineering College, Sibpur.*

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 AUDIT CERTIFICATE.

The Store Accounts of the Bengal Engineering College, Sibpore, for the year 1949-50 were test-audited under my supervision with reference to local records and I certify that the accounts are correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA ;	}	B. BASU,	M. K. SANYAL,
<i>The 14th October, 1950.</i>		<i>Assistant Accounts Officer,</i> <i>West Bengal.</i>	<i>Examiner, Outside Audit,</i> <i>West Bengal.</i>

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 AUDIT COMMENTS.

The balances under the heads "Timber" and "Tools" and "Miscellaneous" were heavy and indicate that the purchases made were in excess of requirements.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "38.—Medical".</b>			
<b>A.—MEDICAL ESTABLISHMENT—</b>			
<b>A.-1.—Pay of Officers—</b>			
	Rs.		
O. . . . .	2,19,000	2,39,414	2,36,498
R. . . . .	20,414		
<b>A.-2.—Pay of Establishment—</b>			
O. . . . .	4,27,200	4,97,717	5,23,774
R. . . . .	70,517		
Col. 1.—Creation of new posts (Rs. 55,877) and posting of some officers on supernumerary duty for which no provision was made in the budget (Rs. 14,500).			
<b>A.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	3,88,500	3,73,646	3,66,112
R. . . . .	—14,854		
<b>A.-4.—Contract Contingencies—</b>			
O. . . . .	19,000	23,946	24,949
R. . . . .	4,946		
Col. 1.—Purchase of and repairs to furniture (Rs. 3,300) and posting of contingency menials on supernumerary duty (Rs. 3,385), partly set off by savings due to economy (Rs. 1,739).			
<b>A.-5.—Other Contingencies—</b>			
<b>A.-5(i).—Grants to dispensaries for supply of medicines to Government officers . . . . .</b>			
		400	..
<b>A.-5(ii).—Other charges—</b>			
O. . . . .	11,900	30,213	25,478
R. . . . .	18,313		
Col. 1.—Post-budget sanction to expenditure on higher training abroad of medical personnel. Col. 4.—The number of medical personnel sent abroad was less than anticipated.			
<b>A.-6.—Establishment charges payable to other Governments, Departments, etc.—</b>			
R. . . . .	6,000	6,000	..
Col. 4.—No debit from the Central Government on account of the State Government's share of the cost of higher training abroad of medical personnel was received during the year.			
<b>B.—HOSPITALS AND DISPENSARIES—</b>			
<b>B.-1.—Pay of Officers—</b>			
O. . . . .	2,34,000	2,28,438	2,18,570
R. . . . .	—5,562		



Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "38.—Medical"—<i>contd.</i></b>			
<b>B.—HOSPITALS AND DISPENSARIES—<i>concl'd.</i></b>			
<b>B.-2.—Pay of Establishment—</b>			
	Rs.		
O. . . . .	11,12,665	} 8,88,347	8,78,966
R. . . . .	-2,44,318		
Col. 1.—(i) Provincialisation of a hospital and taking over of the nursing establishments of an institution from the 1st July, 1949 instead of from the 1st April, 1949 as budgeted for (Rs. 1,96,005) and (ii) closure of a hospital (Rs. 48,313).			
<b>B.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	11,61,711	} 9,45,921	9,56,365
R. . . . .	-2,15,790		
Col. 1.—Same as under sub-head B.-2.—Col. 1—the amounts involved being Rs. 1,78,473 and Rs. 37,317 for items (i) and (ii) respectively.			
<b>B.-4.—Contract Contingencies—</b>			
O. . . . .	5,16,000	} 9,10,837	8,79,616
R. . . . .	3,94,837		
Col. 1.—Mainly increased pay of hospital menials and appointment of extra menials in certain hospitals.			
<b>B.-5.—Other Contingencies—</b>			
O. . . . .	17,99,180	} 31,26,715	29,03,553
R. . . . .	13,27,535		
Col. 1.—Mainly due to the opening of 900 extra temporary beds in two hospitals (Rs. 7,89,874) and payment of arrear bills (Rs. 5,64,000), partly set off by savings due to the closure of a hospital (Rs. 26,365). Col. 4.—Liabilities for stores supplied carried forward.			
<b>B.-6.—Grants-in-aid, Contributions, etc.—Grants to Hospitals and Dispensaries—</b>			
<i>Charged</i> . . . . .	1,20,000	1,20,000	..
<b>Voted—</b>			
O. . . . .	10,02,444	} 9,02,285	8,94,392
R. . . . .	-1,00,159		
<b>B.-7.—Establishment charges payable to other Governments, Departments, etc.—</b>			
R. . . . .	7,500	7,500	-7,500
Col. 1.—Payment of West Bengal's share of the cost of medical treatment of seamen at the Seamen's Clinic, Calcutta, decided late in the year. Col. 4.—Liability carried forward.			
<b>C.—GRANTS FOR MEDICAL PURPOSES—</b>			
O. . . . .	6,63,000	} 5,99,612	6,06,133
R. . . . .	-63,388		

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 38.—Medical"—contd.</b>			
<b>D.—MEDICAL COLLEGE AND SCHOOLS—</b>			
<b>D-1.—Pay of Officers—</b>			
	Rs.		
O. . . . .	5,16,100	4,63,300	4,72,355
R. . . . .	-52,800		
<b>D-2.—Pay of Establishment—</b>			
O. . . . .	1,55,038	1,65,080	1,60,512
R. . . . .	10,042		
<b>D-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	2,63,600	2,55,005	2,47,935
R. . . . .	-8,595		
<b>D-4.—Contract Contingencies—</b>			
O. . . . .	51,000	61,492	61,482
R. . . . .	10,492		
Col. 1.—Mainly due to the School of Tropical Medicines being deprovincialised later than anticipated at the budget stage.			
<b>D-5.—Other Contingencies—</b>			
O. . . . .	2,82,164	3,80,639	2,05,723
R. . . . .	98,475		
Col. 1.—Mainly due to the post-budget opening of a head to record the expenditure for further education of demobilised medical personnel (Rs. 1,30,000), partly set off by smaller expenditure due to the gradual abolition of L. M. F. course (Rs. 42,725). Col. 4.—Partly due to adjustment of certain charges under sub-head-K for want of sufficient details on the bills (Rs. 65,144). The balance of the saving remained unexplained by the Controlling authority.			
<b>D-6.—Grants-in-aid, Contributions, etc.—</b>			
R. . . . .	8,100	8,100	8,100
Col. 1.—Unforecasted expenditure.			
<b>D-7.—Establishment charges payable to other Governments, Departments, etc.—</b>			
R. . . . .	2,800	2,800	-2,800
Cols. 1 and 4.—Cost of special audit of the accounts of the School of Tropical Medicine adjusted under sub-head C owing to the deprovincialisation of the institution with effect from May, 1949.			
<b>D-8.—Deduct—Establishment charges recoverable from other Governments, Departments, etc. . . . .</b>			
	-28,902	-8,295	+20,607
Col. 4.—Mainly late acceptance of debit by other Governments (Rs. 9,342) and refund of excess recovery of capitation charges of some Assamese students made in the previous year (Rs. 9,054).			
<b>E.—MENTAL HOSPITALS—</b>			
<b>E-1.—Pay of Officers . . . . .</b>			
	1,700	868	-832

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "38.—Medical"—contd.</b>			
<b>E.—MENTAL HOSPITALS—concl'd.</b>			
<b>E-2.—Pay of Establishment—</b>			
	Rs.		
O. . . . .	6,000	5,614	5,954
R. . . . .	—386		
<b>E-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	8,000	7,538	7,664
R. . . . .	—462		
<b>E-4.—Contract Contingencies—</b>			
O. . . . .	14,000	15,200	13,807
R. . . . .	1,200		
<b>E-5.—Other Contingencies—</b>			
O. . . . .	10,300	13,384	14,763
R. . . . .	3,084		
Col. 1.—Increase of patients.			
<b>E-6.—Establishment charges payable to other Governments, Departments, etc.—</b>			
O. . . . .	8,00,000	6,74,924	6,74,957
R. . . . .	—1,25,076		
Col. 1.—Payment of smaller grant to the Mental Hospitals at Ranchi in adjustment of the extra payment made in 1948-49.			
<b>F.—CHEMICAL EXAMINER—</b>			
O. . . . .	1,11,000	1,24,475	1,18,503
R. . . . .	13,475		
<b>G.—CHARGES IN ENGLAND—</b>			
<b>High Commissioner for India—</b>			
O. . . . .	78,000	97,414	68,115
R. . . . .	19,414		
Col. 1.—Mainly unforeseen leave of officers (Rs. 34,000) and liabilities for stores brought forward from 1948-49 (Rs. 6,000), partly offset by less scholars than anticipated (Rs. 20,500). Col. 4.—Mainly transfers of leave salary and scholarships late in the year (Rs. 18,000) and liabilities carried forward to 1950-51 owing to delay in delivery of stores (Rs. 9,300).			
<b>H.—PROVINCIALISATION OF SADAR AND SUB-DIVISIONAL HOSPITALS—</b>			
<b>H-1.—Pay of Officers—</b>			
O. . . . .	45,000	57,000	62,837
R. . . . .	12,000		
Cols. 1 and 4.—Due to the posting of senior officers in place of junior ones budgeted for.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 38.—Medical"—contd.</b>			
<b>H.—PROVINCIALISATION OF SADAR</b>			
<b>AND SUB-DIVISIONAL HOSPITALS—concl'd.</b>			
<b>H.2.—Pay of Establishment—</b>			
	Rs.		
O. . . . .	6,00,000	} 6,00,400	6,19,056
R. . . . .	400		
<b>H.3.—Allowances, honoraria, etc.—</b>			
O. . . . .	3,54,000	} 3,85,248	3,99,601
R. . . . .	31,248		
<b>H.4.—Contract Contingencies—</b>			
O. . . . .	6,40,000	} 6,96,320	6,70,718
R. . . . .	56,320		
<b>H.5.—Other Contingencies—</b>			
O. . . . .	7,10,000	} 6,74,000	6,55,015
R. . . . .	—36,000		
<b>I.—LUMP PROVISION FOR NEW SET-UP—</b>			
O. . . . .	5,66,000	} ..	..
R. . . . .	—5,66,000		
Col. 1.—The new set-up was not given effect to during the year.			
<b>K.—DEVELOPMENT PROGRAMME—</b>			
O. . . . .	2,25,93,000	} 1,39,10,000	1,10,71,428
R. . . . .	—86,83,000		
Col. 1.—Due to certain schemes either not given or partially given effect to during the year (Rs. 74,42,000) and the 'works' expenditure on some schemes being debited to Grant No. 29-Civil Works (Rs. 12,41,000) Col. 4.—Due mainly to (i) the requisite number of Health Centres not being opened up and certain other schemes not fully maturing on account of non-completion of construction works (Rs. 18,02,000), (ii) abolition of some Auxiliary Hospitals and reduction in the number of beds in certain others (Rs. 6,75,000), (iii) furniture and equipments for a medical college and Ambulance cars for a scheme not being purchased in full (Rs. 2,12,000) and (iv) late starting of a scheme with fewer trainees in a centre and less number of patients being treated in a hospital (Rs. 1,22,000).			
<b>L.—SUSPENSE</b>	. . . . .	..	29,76,655 +29,76,655
Col. 4.—See Annexure.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "38.—Medical"—<i>concl.</i></b>			
Surrenders or withdrawals within grant or appro- priation — Rs.			
R. Gross . . . . .	79,99,278	79,99,278	.. —79,99,278
<b>Total—Grant No. 20—</b>			
Charged . . . . .	1,20,000	1,20,000	..
Voted—			
Gross . . . . .	3,53,59,902	2,70,30,454	—83,29,448
Deductions . . . . .	—28,902	—8,295	+20,607
Net . . . . .	3,53,31,000	2,70,22,159	—83,08,841

## REVIEW.

The savings in the voted grant were 23·5 per cent. against an excess of 6·5 per cent. in the previous year. Sub-head K mainly contributed to the saving which was partly set off by excess expenditure under sub-head L. The saving under the modified appropriation was 1·1 per cent.

2. *K. Development Programme.*—Details of expenditure on the schemes incurred under this sub-head are given below :—

Serial No.	Name of the scheme.	Expenditure for 1949-50.	Expenditure to end of 1949-50.
		Rs.	Rs.
1.	Increase in the number of rural dispensaries and establishment of Public Health Units. . . . .	23,52,864	38,63,514
2.	Maintenance of Auxiliary Government Hospitals . . . . .	54,59,604	1,93,14,336
3.	Rehabilitation and improvement of existing hospitals, . . . . .	5,58,162	23,34,388
4.	Establishment of a temporary medical college in the Lake Area in Calcutta with a temporary 1,000 bedded hospital (Provincial share) . . . . .	10,61,488	10,61,488
5.	Children's Ward in Medical College Hospitals, Calcutta . . . . .	29,593	1,24,952
6.	Creation of an Ambulance Service. . . . .	45,459	96,058
7.	Control and prevention of Venereal diseases . . . . .	2,06,852	5,24,840
8.	Establishment of a T. B. Hospital at Kanchrapara . . . . .	8,44,741	23,52,910
9.	Establishment of a T. B. Sanatorium . . . . .	1,06,755	1,07,318
10.	Establishment of a rural Nursing Service and improvement of nursing system . . . . .	87,987	94,487

## REVIEW—contd.

Serial No.	Name of the scheme.	Expenditure for 1949-50.	Expenditure to end of 1949-50.
		Rs.	Rs.
11.	Conversion of Campbell Medical School, Calcutta, into a college and provision of 100 beds.	2,42,725	5,36,569
12.	Improvement of Pharmacy and Pharmacy training .	9,099	16,530
13.	Ayurvedic College . . . . .	50,000	50,000
1	Provision for Infectious Diseases Hospital, Calcutta .	16,099	1,41,252
Total .		1,10,71,428	3,06,18,642

3. Due to presentation of bills to patients long after their release from a State Hospital a total sum of Rs. 1,722 representing balances of cabin or bed rents remained unrealised in 21 cases. As a result of audit objection a sum of Rs. 257 only has been realised from 5 patients and another sum of Rs. 108 was waived by Government in one case. Recovery in the remaining cases is still awaited. The circumstances indicate that there was no system for watching the realisation of cabin and bed rents from the patients and they were discharged even before all their dues had been fully paid up.

Under Government orders, 5 beds had been reserved for the Bengal Police and 3 for the Calcutta Police in the same hospital. In the absence of any specific declaration these beds were treated as paying ones and bills were drawn up in respect of patients treated in these beds and sent to the respective heads of departments for realisation. The recovery of a total sum of Rs. 13,668 on this account is still awaited.

A large number of different kinds of medical appliances left by the American authorities were lying unused in the same hospital for a long time. It was stated that some of these were not at all required by the institution while the use of some others was not known. Some valuable machines were also found lying idle for lack of arrangement for repairing and running them. Only a small proportion of these surplus stores was stated to have since been removed elsewhere after protracted correspondence. Further delay in the proper utilisation or disposal of the remaining items of surplus stores is likely to lead to deterioration in their condition and consequent loss.

4. In course of the local audit of the accounts of a Medical Store it was noticed that the store ledger which is one of the most important records was being maintained in a very unsatisfactory manner. Receipts and issues had not been correctly noted—opening balances not correctly brought

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 Review—*concl'd.*

forward and the closing balances not worked out at all in many cases. The posting of the ledgers was in arrears for several months. It has been reported by Government that the stock ledger entries have since been completed and the officer concerned has been asked to see that in future the stock ledger is maintained properly.

The cost of medicines and other stores supplied to different hospitals during 1947-48 (Post-partition) and 1948-49 which was found to be still lying unadjusted at the end of February, 1950 amounted to Rs. 2.63 lakhs and Rs. 16.27 lakhs respectively. Physical verification of the drug section of the stores was conducted in March, 1949 but no physical verification of equipments was made during the year 1948-49.

5. In course of local audit of the accounts of Auxiliary Government Hospitals in a district it was noticed that the selection of contractors for the supply of dietary articles had been made on the basis of the totals of the rates quoted by them for different kinds of articles without reference to the total cost of individual articles required calculated at the tendered rates. The result was that a contractor who had quoted abnormally low rates for articles which were required to be supplied in very small quantities was selected in preference to others, whose rates in respect of other articles which were required in larger quantities had been lower than those quoted by the selected contractor. The application of this wrong principle in determining the lowest tender caused Government a loss of Rs. 1,780 in connection with the supply of dietary articles in only three out of 15 auxiliary Government Hospitals in the district.

It was further noticed that rice and coal, the supplies of which had been obtained at controlled rates during the half year April to September, 1949, were obtained at higher rates from the contractors during the subsequent half year with the result that an extra expenditure of Rs. 854 was incurred for such supplies as compared with the amount that would have been payable at controlled rates *plus* 10 per cent commission to the contractor.

The irregularities were brought to the notice of Government who condoned the excess expenditure of Rs. 1,780 and Rs. 854 as mentioned above and observed that the responsibility for the excess expenditure in either case could not be fixed.

6. The store accounts of the Kanchrapara T. B. Hospital for 1947-48 (Post-partition), 1948-49 and 1949-50 could not be included in the Appropriation Accounts as no value account of the stores had been maintained since 9th March, 1946 when the hospital was taken over by the Government of Bengal from the American authorities. No effective steps have been taken so far for valuation of the different items of stores which consist of instruments, appliances, drugs, etc.

No proper stock verification was done at any time. The inordinate delay in the preparation of the account has already been brought to the notice of the State Government.

7. The Store Accounts of the Central Medical Store, Calcutta, for 1949-50 could not be included in the Appropriation Accounts as the same were not prepared and furnished to audit in time.

*Consolidated Store Accounts of the Principal State Hospitals in West Bengal  
for the year 1949-50.*

1	Instruments and appliances.	Medicines, drugs and dressings.	Bedding and clothing.	Crookery.	Miscellan- eous.
2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening Balance† . . . . .	1,81,998	3,14,422	41,985	1,370	26,743*
<i>Receipts—</i>					
By local purchase . . . . .	2,71,835	3,05,591	71,189	5,388	86,010
From other Governments, Depart- ments . . . . .	1,36,517	11,56,236	84,630	607	43,409
From Overseas . . . . .	..	..	..	..	..
From other sources . . . . .	..	..	..	..	..
Issues during the year . . . . .	3,92,695	15,04,873	1,41,148	4,623	1,19,966
Depreciation, loss, shortage, etc., written off . . . . .	186	250	..	..	..
Closing Balance . . . . .	1,97,469	2,71,117	56,656	2,742	36,196

\* This figure includes an adjustment of Rs. 3,488 in respect of Campbell Hospital for which priced voucher was received from Central Medical Stores during the year 1949-50.

† The opening balances shown in columns 2, 3, 4, 5 and 6 differ from the closing balances as shown in the corresponding columns in the accounts of the previous year, as the figures in respect of the Carmichael Hospital for Tropical Diseases which has since been deprovincialised, have been omitted.

Certified that the figures represent a substantially true\* account of affairs and that they agree with the figures recorded in the Departmental Registers. The closing balance of the stock was not in excess of requirements and the stores were verified by the Departmental Officers.

CALCUTTA ; The 24th February, 1951.	}	SANTI RANJAN DAS, Accounts Assistant.	K. S. MITRA, for Director of Health Services, West Bengal.
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AUDIT CERTIFICATE.

The Store Accounts of the Presidency General Hospital, Calcutta, and the Medical College Hospitals, Calcutta, for 1949-50 were locally test-audited under my supervision with reference to the local records and I certify that subject to the audit comments, the accounts are correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA ; The 19th March, 1951.	}	M. K. SANYAL, Examiner, Outside Audit, West Bengal.
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## AUDIT COMMENTS.

(i) In the store accounts of one of the Hospitals it was noticed that large quantities of 'than' cloth had been issued to the tailor for making linens and the values thereof were charged in the stock account. On receipt of the finished goods, however, the cost of the materials used therein was wrongly excluded and only the tailoring charges were shewn as the value of the fresh receipts. The value of the linens entered in the stock ledger did not, therefore, represent their correct value.

(ii) In another hospital the quantity as well as the value accounts of receipts only were maintained. The closing balance showed the value of the quantity accounts priced at the last indented rates and the figures for issues represented the difference between the opening balance *plus* receipts and the closing balance.

## ANNEXURE.

(See Sub-head—L.)

To accommodate the interim transactions connected with the purchase of medical stores by the Administrative Officer, Central Medical Store, and their supply to the different institutions, etc., a new minor head "Suspense" (*vide* Sub-head—L) has been opened under the head "38-Medical" with effect from the year 1949-50 with the following detailed heads:—

## Stock—

(i) Gross Charges

*Deduct—*

(ii) (a) Issues to other Governments, etc.

(ii) (b) Other credits.

Payments made by the Administrative Officer, Central Medical Store, are initially taken under the head "Gross Charges" and recoveries made from other institutions, etc., to which stores are supplied are credited to the "Deduct" head by debit to the respective heads of account.

The transactions during the year 1949-50 under this head were as follows:—

Stock—	Rs.
(i) Gross Charges . . . . .	37,97,325
<i>Deduct—</i>	
(ii) (a) Issues to other Governments, etc. .	—8,20,670
(ii) (b) Other credits . . . . .	..
Closing Balance . . . . .	29,76,655

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "39.—Public Health".</b>			
<b>A.—PUBLIC HEALTH ESTABLISHMENT—</b>			
<b>A. (a)—Director of Health Services—</b>			
A. (a) (1)—Pay of Officers . . . . .	2,55,000	2,64,568	+9,568
A. (a) (2)—Pay of Establishment—			
O. . . . . Rs. 2,35,000	2,26,400	2,24,670	—1,730
R. . . . . —8,600			
A. (a) (3)—Allowances, honoraria, etc.—			
O. . . . . 2,45,000	2,59,500	2,72,958	+13,458
R. . . . . 14,500			
A. (a) (4)—Contract Contingencies—			
O. . . . . 14,000	17,220	15,965	—1,255
R. . . . . 3,220			
A. (a) (5)—Other Contingencies—			
O. . . . . 41,500	32,780	44,383	+11,603
R. . . . . —8,720			
Col. 1.—Based on the first 9 months' actuals. Col. 4—Unforeseen expenditure towards the close of the year on account of purchase of appliances, arrear rent at an enhanced rate and custom duty.			
<b>A (b)—Public Health Engineering—</b>			
<b>A. (b) (1)—Pay of Officers—</b>			
O. . . . . 70,000	63,150	65,424	+2,274
R. . . . . —6,850			
<b>A. (b) (2)—Pay of Establishment—</b>			
O. . . . . 98,000	1,08,484	1,08,605	+121
R. . . . . 10,484			
<b>A. (b) (3)—Allowances, honoraria, etc.—</b>			
O. . . . . 85,000	99,040	98,627	—413
R. . . . . 14,040			
Col. 1.—Original provision for dearness and house rent and other allowances was below the local officer's estimate.			
<b>A. (b) (4)—Contingencies—</b>			
O. . . . . 20,500	24,736	24,902	+166
R. . . . . 4,236			
Col. 1.—Original provision for rents being below the local officer's estimate (Rs. 5,500) and increase in the rent of an office (as also the renting of a new godown (Rs. 1,736):			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "39.—Public Health"—<i>contd.</i></b>			
<b>B.—GRANTS FOR PUBLIC HEALTH PURPOSES—</b>			
<b>B.-1.—Grants-in-aid towards water-works schemes—</b>			
	Rs.		
O. . . . .	1,01,500	95,500	44,666
R. . . . .	—6,000		
Col. 4—Non-payment of a grant of Rs. 50,000 for a water-supply scheme for want of sanction before the close of the year.			
<b>B.-2.—Grants-in-aid towards sewerage schemes—</b>			
O. . . . .	40,600	40,000	36,408
R. . . . .	—600		
<b>B.-3.—Grants-in-aid and contribution towards pay of Health Officers and Sanitary Inspectors—</b>			
O. . . . .	50,000	42,000	41,744
R. . . . .	—8,000		
Col. 1.—Certain local bodies did not apply for grants.			
<b>B.-4.—Other schemes—</b>			
O. . . . .	7,96,500	7,41,500	7,94,307
R. . . . .	—55,000		
Col. 4—Due to heavy demands during March 1950 which could not be anticipated at the time of surrender of funds.			
<b>C.—Expenses in connection with epidemic diseases . . . . .</b>			
	20,15,000	16,73,811	—3,41,189
Col. 4.—Mainly due to (i) certain anti-malaria schemes not being sanctioned within the year (Rs. 2,34,472) and (ii) liabilities carried forward (Rs. 96,237).			
<b>D.—BACTERIOLOGICAL LABORATORIES—</b>			
O. . . . .	2,06,200	1,98,900	1,85,502
R. . . . .	—7,300		
<b>E.—PASTEUR INSTITUTE—</b>			
O. . . . .	86,000	97,450	95,242
R. . . . .	11,450		
<b>F.—WORKS—</b>			
O. . . . .	48,100	39,930	—41,587
R. . . . .	—8,170		
Col. 1.—Non-availability of materials at site. Col. 4—Mainly due to (i) transfer of materials to a work (Rs. 36,309) and (ii) materials purchased but not paid for during the year.			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "39.—Public Health"—<i>contd.</i></b>			
<b>G.—CHARGES IN ENGLAND—</b>			
High Commissioner for India—	Rs.		
O. . . . .	24,000		
R. . . . .	—7,110		
	16,890	11,673	—5,217
Col. 1.—Mainly liabilities for stores expected to be carried forward to 1950-51 (Rs. 15,800), partly offset by deputation of an officer early in the year and unforeseen study leave of another (Rs. 8,600). Col. 4.—Mainly further liabilities carried forward to 1950-51 owing to delay in delivery of stores.			
<b>I.—LUMP PROVISION FOR NEW SET-UP—</b>			
O. . . . .	.1,18,000		
R. . . . .	—1,17,590		
	410	..	—410
Col. 1.—Non-implementation of the new set-up during the year.			
<b>J.—DEVELOPMENT PROGRAMME—</b>			
O. . . . .	32,24,000		
R. . . . .	—6,68,000		
	25,56,000	26,64,452	+1,08,452
Col. 1.—Mainly due to certain schemes either not given or partially given effect to during the year.			
For rounding . . . . .		100	..
			—100
Surrenders or withdrawals within grant—			
R. . . . .	8,44,010	8,44,010	..
			—8,44,010
Total Grant No. 21 . . . . .	77,74,000	66,26,370	—11,47,630

## REVIEW.

Savings in the grant and the modified appropriation were 14·8 and 14·4 per cent. against 26·2 and 18·4 per cent. respectively in the previous year. The savings in the grant were contributed mainly by sub-heads C. and J; while those in the modified appropriation occurred mainly under sub-head C.

2. J.—*Development Programme*—The details of expenditure on the schemes included under this sub-head are shown below :—

Schemes approved for purposes of grant by the Centre.	Expenditure during 1949-50.	Expenditure to end of 1949-50.
	Rs.	Rs.
Rural water-supply . . . . .	18,50,426	52,23,456
Water-supply and drainage in municipal areas. .	4,51,788	11,38,489
Maternity and Child-Welfare Scheme . . . . .	59,201	92,201
Malaria control in the fringe area of the Salt Lakes to the east of Calcutta . . . . .	1,92,199	4,52,075
Anti-Leprosy Scheme . . . . .	30,950	2,92,179
B. C. G. Vaccine scheme . . . . .	79,888	79,888
Total .	26,64,452	72,78,288

## ANNEXURE.

Details of the transaction for the year 1949-50 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 . . . . .	—14,64,042	6,60,541	9,11,482	—2,50,941	—17,14,983
Miscellaneous Advances . . . . .	27,075	3,84,650	1,69,898	2,14,752	2,41,827
Total .	—14,36,967	10,45,191	10,81,380	—36,189	—14,73,156

The credit balance of Rs. 17,14,983 in column 6 against "Purchases" represents the value of materials purchased but not paid for during the year. The debit balance against "Miscellaneous Advances" represents (1) railway freight or demurrage charges of certain materials awaiting adjustment, (2) the expenditure for a few rural water-supply schemes incurred in excess of the contribution made by the local funds awaiting adjustment in the following years and (3) the value of certain materials to be transferred to the respective works in subsequent months.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "40.—Agriculture".</b>			
<b>A.—DIRECTION—</b>			
	Rs.		
O. . . . .	2,29,000	2,18,300	1,80,557
R. . . . .	—10,700		
			—37,743
Col. 4.—Mainly due to (i) delay in giving effect to the new set-up and (ii) non-purchase of furniture.			
<b>B.—SUPERINTENDENCE—</b>			
<b>B.1.—Pay of Officers—</b>			
O. . . . .	66,000	58,100	59,362
R. . . . .	—7,900		
			+1,262
<b>B.2.—Pay of Establishment—</b>			
O. . . . .	18,40,000	20,26,000	19,35,040
R. . . . .	1,86,000		
			—90,960
<b>B.3.—Allowances, honoraria, etc.—</b>			
O. . . . .	14,70,000	15,11,000	14,94,299
R. . . . .	41,000		
			—16,701
<b>B.4.—Contingencies—</b>			
O. . . . .	2,01,000	3,16,000	2,99,891
R. . . . .	1,15,000		
			—16,109
Col. 1.—Accurate estimate was not possible due to the reorganisation of the Department.			
<b>B.5.—Deduct—Cost of extension staff transferred to the head "Schemes financed from Procurement Bonus"—</b>			
R. . . . .	—29,64,000	—29,64,000	—29,64,000
			..
Col. 1.—Post-budget decision to transfer the cost of the field staff to sub-head D (2)—10.			
<b>C.—EXPERIMENTAL FARMS—</b>			
O. . . . .	2,08,500	2,88,950	2,54,477
R. . . . .	80,450		
			—34,473
Col. 1.—Mainly due to (1) posting of some whole-time staff (Rs. 25,000), (2) increased cost of labour (Rs. 30,200) and of feed of cattle (Rs. 9,300), (3) replacement of old implements (Rs. 18,300) and (4) higher price of cattle (Rs.7,900), partly counterbalanced by savings due to less expenditure on petty construction and repairs (Rs. 11,800).			
Col. 4.—Mainly due to non-utilisation of the provision for (i) petty construction (Rs. 12,000) and (ii) purchase and feed of cattle (Rs. 17,000) and less expenses on labour as a measure of economy (Rs. 4,000).			

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

Major Head "40.—Agriculture"—*contd.*

## D.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS—

## D.-(2)—Other Charges—

D.-(2)-1—Pay of Officers . . . . .	6,000	25,127	+19,127
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Col. 4.—See note under D (2)-4.

## D.-(2)-2—Pay of Establishment—

	Rs.			
O. . . . .	1,09,000	} 1,12,000	3,05,879	+1,93,879
R. . . . .	3,000			

Col. 4.—See note under D(2)-4.

## D.-(2)-3—Allowances, honoraria, etc.—

O. . . . .	84,000	} 89,810	2,48,890	+1,59,080
R. . . . .	5,810			

Col. 4.—See note under D.-(2)-4.

## D.-(2)-4—Contingencies—

O. . . . .	34,64,000	} 38,99,600	29,37,845	-9,61,755
R. . . . .	4,35,600			

Col. 1.—Mainly due to reclassification of a scheme previously met from the sub-head Q.  
 Col. 4.—Mainly due to (i) provision for the pay and allowances in connection with the operation of a scheme being made under this sub-head instead of under D(2)-1 to D(2)-3 for want of details (Rs. 3,79,740), (ii) late receipt of iron and steel (Rs. 33,580), (iii) import difficulties in respect of chemicals, etc., (Rs. 53,942), (iv) smaller distribution of Calcutta sludge owing to communal disturbances (Rs. 26,465) and (v) less expenditure on three other schemes than anticipated (Rs. 3,76,227).

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "40.—Agriculture"—<i>contd.</i></b>			
<b>D.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS—<i>concl'd.</i></b>			
D.-(2)—Other Charges— <i>concl'd.</i>			
D.-(2)-5—Cost of seeds, manures, implements, etc., in connection with schemes under Grow More Food—			
	Rs.		
O. . . . .	1,28,36,000	} 67,78,000	70,40,140 +2,62,140
R. . . . .	-60,58,000		
Col. 1.—Mainly due to reduction of target as a measure of economy (Rs.41,99,000), dearth of seeds (Rs. 14,32,000), post-budget decision to meet certain charges on a scheme from Procurement Bonus debited to D-(2)-10 (Rs. 2,50,000) and abandonment of a scheme (Rs.1,30,000).			
D.-(2)-7—Grants-in-aid, contributions, etc.—			
O. . . . .	37,000	} 30,000	29,540 -460
R. . . . .	-7,000		
Col. 1.—Non-utilisation in full of the provision for prizes in exhibitions.			
D.-(2)-8—Establishment charges payable to other Government Departments . . . . .			
	10,000	4,954	-5,046
Col. 4.—Expenses on Lac Demonstration scheme was smaller than estimated for.			
D.-(2)-9— <i>Deduct</i> —Establishment charges recoverable from other Government Departments			
	-10,000	-4,954	+5,046
Col. 4.—See note under D(2)-8.			
D.-(2)-10—Schemes financed from Procurement Bonus—			
R. . . . .	76,96,884	76,96,884	64,14,932 -12,81,952
Col. 1.—New schemes (Rs. 32,24,884), reclassification of (i) a scheme previously met from sub-head Q (Rs. 3,77,000) and (ii) three schemes previously met from sub-head P (Rs. 11,31,000) and cost of field staff transferred from sub-head B-5 (Rs. 29,64,000).			
Col. 4.—Mainly non-delivery of dragline excavator (Rs. 2,00,000), non-availability of certain materials (Rs. 40,000), less cost of tractors (Rs. 82,000), postponement of certain schemes (Rs. 1,03,000) and non-completion of others (Rs. 2,00,000), late decision for the reclassification of a scheme under sub-head P (Rs. 1,47,000), unadjusted loss due to subsidised distribution of Ammonium Sulphate and phosphatic manures (Rs. 3,84,634) and smaller loss on that account than anticipated (Rs. 98,366).			
<b>E.—AGRICULTURAL EXPERIMENTS AND RESEARCH—</b>			
<b>E.1—Pay of Officers—</b>			
O. . . . .	60,000	} 64,660	58,930 -5,730
R. . . . .	4,660		



Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"40.—Agriculture"—<i>contd.</i></b>			
<b>E.—AGRICULTURAL EXPERIMENTS AND RESEARCH—<i>concl.</i></b>			
<b>E.-2.—Pay of Establishment—</b>	Rs.		
O. . . . .	1,88,900	1,87,200	1,87,659
R. . . . .	—1,700		
<b>E.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	1,64,000	1,41,600	1,42,122
R. . . . .	—22,400		
<b>E.-4.—Contingencies—</b>			
O. . . . .	97,800	2,00,700	1,58,766
R. . . . .	1,02,900		
Col. 1.—Mainly due to (1) implementation of new schemes of the Indian Council, of Agricultural Research (Rs. 9,640) and (2) unforeseen purchase of jute seeds (Rs. 95,760) partly set off by a saving due to economy (Rs. 2,000). Col. 4.—See paragraph 3 of the Review.			
<b>E.-5.—Grants-in-aid, contributions, etc.—</b>			
R. . . . .	36,400	36,400	34,440
			—1,960
Col. 1.—Post-budget grants to two institutions.			
<b>E.-6.—Establishment charges payable to other Governments, Departments, etc. . . .</b>		31,000	19,664
			—11,336
Col. 4.—Expenditure on the schemes undertaken by the Provincial Research staff was smaller than anticipated.			
<b>E.-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc. . . . .</b>		—31,000	—19,664
			+11,336
Col. 4.—See note under E.-6.			
<b>F.—AGRICULTURAL EDUCATION—</b>			
O. . . . .	43,800	41,200	41,178
R. . . . .	—2,600		
<b>G.—BOTANICAL AND OTHER PUBLIC GARDENS—</b>			
O. . . . .	3,32,200	3,83,960	3,80,719
R. . . . .	51,760		
Col. 1.—Mainly (1) to cover the amount curtailed by Government (Rs. 24,340), (2) repairs to roads damaged during the rains (Rs. 14,000) and (3) liabilities of the previous year (Rs. 9,828).			

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

**Major Head—“40.—Agriculture”—*concl'd.*****H.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.—**

	Rs.				
O. . . . .	28,000	}	29,240	25,240	—4,000
R. . . . .	1,240				

Col. 4.—Mainly non-drawal of a grant.

**J.—CHARGES IN ENGLAND—****High Commissioner for India—**

O. . . . .	10,600	}	4,400	2,705	—1,695
R. . . . .	—6,200				

Col. 1.—Mainly under scholarships provision for which was based on the trend of actual expenditure.

**O.—LUMP PROVISION FOR NEW SET-UP—**

O. . . . .	4,62,000	}	..	..	..
R. . . . .	—4,62,000				

Col. 1.—The new set-up was not given effect to during the year.

**P.—DEVELOPMENT PROGRAMME—**

O. . . . .	41,26,000	}	18,83,027	12,19,926	—6,63,101
R. . . . .	—22,42,973				

Col. 1.—Mainly due to (1) reclassification of charges on construction work under Grant No. 29.—Civil Works (Rs. 8,15,000), (2) non-availability of a suitable hired building for the Research Section (Rs. 25,000), (3) revision of a scheme (Rs. 44,900), (4) reclassification of three schemes as Procurement Bonus schemes debitable to sub-head D(2)-10 (Rs. 10,85,000) and (5) abandonment of two schemes as a measure of economy (Rs. 2,50,000). Col. 4.—See paragraph 3 of the Review.

For rounding . . . . .		200	..	—200
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**Total—Major Head—“40.—Agriculture”—**

O. . . . .	2,60,64,000	}	2,30,39,231	2,05,13,664	—25,25,567
R. . . . .	—30,24,769				

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "71.—Capital Outlay on schemes of Agricultural Improvement and Research".</b>			
<b>Q.—DEVELOPMENT PROGRAMME—</b>			
	Rs.		
Q. . . . .	20,64,000		
R. . . . .	—20,64,000		
Col. 1.—Reclassification of two schemes as Grow More Food schemes debitable to sub-heads D(2)-4 (Rs. 7,50,000) and D(2)-10 (Rs. 2,14,000), suspension of a scheme owing to financial stringency (Rs. 10,00,000) and abandonment of a scheme as a measure of economy (Rs. 1,00,000).			
Surrenders or withdrawals within grant—			
R. Gross . . . . .	21,24,769	21,24,769	.. —21,24,769
R. Deductions . . . . .	29,64,000	29,64,000	.. —29,64,000
Total—Grant No. 22—			
Gross . . . . .	2,81,69,000	2,35,02,282	—46,66,718
Deductions . . . . .	—41,000	—29,88,618	—29,47,618
Net . . . . .	2,81,28,000	2,05,13,664	—76,14,336

### REVIEW.

Savings in the original grant and the modified appropriation were 27.1 and 11 per cent. respectively as against 45.8 and 25 per cent. in the preceding year. Savings in the grant were mainly contributed by sub-heads D (2)-5, O, P and Q.

2. Sub-head P includes expenditure on the following Development Schemes :—

Names of schemes.	Expenditure during 1949-50.	Expenditure to end of 1949-50.
	Rs.	Rs.
1. Establishment of a Central Live-stock Research-cum-Breeding Station at Haringhata . . . . .	12,06,267	12,06,267
2. Expansion of Commodity Grading Centres . . . . .	8,409	16,007
3. Improvement of Live-stock Industry . . . . .	5,250	2,12,191
<b>Total</b> . . . . .	<b>12,19,926</b>	<b>14,34,465</b>

REVIEW—*contd.*

3. Explanations of variations in column 4 under sub-heads E-4 and P have not been furnished by the controlling authorities.

A paragraph relating to the detailed account of schemes under the Grow More Food campaign for 1949-50 has not been included herein owing to the non-receipt in time of an apportionment statement of establishment charges showing the amounts to be allocated to the different schemes.

4. A sum of Rs. 1,950 representing the sale proceeds of seeds was stolen from the custody of an Agricultural Demonstrator. The demonstrator was strongly suspected by the Police, but could not be prosecuted for want of sufficient evidence. He was, however, dismissed from the service of Government. No security had been taken from the employee in this case. The amount stolen was written off under orders of the Government.

5. M.S. Flat and iron rods to the value of Rs. 832 were stolen in the night of 25th January 1949 from a seed store. Police investigation was ineffectual in tracing the culprits. The loss which was not due to negligence on the part of any Government servant was written off under orders of the competent authority. Steps have been taken to strengthen the doors as remedial measure.

6. *Deposit Account of the Grant made by the Indian Council of Agricultural Research.*—The grants received from the Council towards the cost of research schemes undertaken at their instance are credited to this deposit account. Part of the expenditure incurred on the schemes is booked under sub-head E-6 of this Grant and part under sub-head D-7 of Grant No. 23. At the end of the year an amount equivalent to the share of expenditure to be met from the grants made by the Council is debited to this deposit account by corresponding credit to the revenue heads, *viz.*, XXIX—Agriculture and XXX.—Veterinary.

An account of the transactions during the year 1949-50 is given below :—

	Rs.
Opening balance . . . . .	41,420
Receipts . . . . .	..
Charges . . . . .	19,664 (a)
Closing balance . . . . .	21,756
<hr/>	
	Rs.
(a) Grant No. 22.—Sub-head E-6—	
Expenditure incurred in 1949-50 . . . . .	19,664
Grant No. 23.—Sub-head D-7—	
Expenditure in 1949-50 . . . . .	6,623
<i>Deduct</i> —Expenditure incurred in 1949-50 but not debited to the deposit account —6,623	
Total . . . . .	<hr/> 19,664 <hr/>

REVIEW—*concl.*

7. *Deposit Account of the Grant made by the Indian Central Jute Committee.*—This deposit account is intended for recording transactions relating to the grant made by the Committee for the conduct of experimental work on the census of jute crop in West Bengal. The procedure for accounting of these grants is similar to that adopted for the grants received from the Indian Council of Agricultural Research, *vide* paragraph 6 above. The expenditure on the scheme is booked partly under sub-head E of this Grant and partly under sub-head R.-1 of Grant No. 19.—Charges on account of Education. An amount equivalent to the expenditure is credited at the end of the year partly to the head XXIX.—Agriculture and partly to XXVI.—Education.

An account of the transactions during the year 1949-50 is given below :—

	Rs.
Opening balance . . . . .	18,796
Receipts . . . . .	7,040
Charges . . . . .	4,650 (b)
Closing balance . . . . .	21,186

Rs.

## (b) Grant No. 19.—Sub-head R-1—

Expenditure incurred in 1947-48 but debited to the deposit account in 1949-50 . . . . .	3,372
Expenditure in 1949-50 . . . . .	7,286
<i>Deduct</i> —Expenditure incurred in 1949-50 but not debited to the deposit account . . . . .	—7,286

## Grant No. 22.—Sub-head E—

Expenditure incurred in 1947-48 but debited to the deposit account in 1949-50 . . . . .	1,278
Expenditure incurred in 1949-50 . . . . .	9,773
<i>Deduct</i> —Expenditure incurred in 1949-50 but not debited to the deposit account . . . . .	—9,773

Total . . . . .	4,650
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*Consolidated Store Accounts under Grow More Food Schemes of the Directorate of Agriculture, West Bengal, for the year 1949-50.*

Particulars of commodity.	Opening balance.		Receipt in stores.		Sales and issues.		Loss on account of subsidised or reduced rate.		Loss due to shortage proposed to be written off.		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	
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.
Ammonium Sulphate . . . . .	147,132	18,62,110	222,567	31,15,938	150,406	17,19,730	1,88,216	6,746	94,444	212,547	29,75,658	
Ammonium Phosphate . . . . .	6,259	78,774	9,256	1,41,154	7,178	77,192	15,597	264	4,026	8,073	1,23,113	
Super Phosphate . . . . .	..	..	14,357	1,59,722	3,733	16,454	25,076	242	2,692	10,332	1,15,500	
Bonemeal . . . . .	70,324	5,31,325	41,035	3,20,585	49,679	2,52,243	1,18,253	1,835	14,336	59,845	4,67,578	
Mustard cake . . . . .	27,225	2,65,444	71,868	6,10,878	78,419	5,62,315	1,38,279	3,235	27,497	17,439	1,48,231	
Groundnut cake . . . . .	7,322	69,559	1,071	10,175	6,339	35,643	24,578	470	4,465	1,584	15,048	
Canadian oats . . . . .	184	2,392	3,121	31,210	67	726	496	3,143	31,430	95	950	
Wheat seeds . . . . .	48	1,681	2,868	86,040	2,787	55,220	28,631	73	2,190	56	1,680	
Lentil seeds . . . . .	..	..	103	2,575	86	1,343	807	4	100	13	325	
Gram seeds . . . . .	..	..	185	4,440	180	4,620	..	5	120	..	..	
Kheshari seeds . . . . .	..	..	5,528	96,740	5,157	45,005	45,243	121	2,117	250	4,375	
Maize . . . . .	21	525	116	2,900	80	1,900	100	12	360	45	1,125	
Jute . . . . .	514	23,437	316	..	298	19,962	..	52	..	480	..	
Dhaincha . . . . .	51	1,100	903	18,060	585	5,556	6,224	17	340	352	7,040	

*Consolidated Store Accounts under Grow More Food Schemes of the Directorate of Agriculture, West Bengal, for the year 1949-50—contd.*

Particulars of commodity.	Opening balance.		Receipt in stores.		Sales and issues.		Loss on account of subsidised or reduced rate.		Loss due to shortage proposed to be written off.		Closing balance.	
	Quantity. 2	Value. 3	Quantity. 4	Value. 5	Quantity. 6	Value. 7	Quantity. 8	Value. 9	Quantity. 10	Value. 11	Quantity. 12	Value. 12
Mustard seeds	16 Mds.	480	..	..	16 Mds.	350	130	..	..	..	..	..
Rye (Mustard)	..	..	1 Mds.	25	1 "	49	6	..	..	..	..	..
Sun-hemp	..	..	337 "	4,718	87 "	765	453	3 Mds.	42	247 Mds.	3,458	..
Cold weather vegetable seeds.	63,437 pkts. 50 lbs.	9,555	136,171 pkts. 674 lbs.	..	118,720 pkts. 605 lbs.	..	3,039 pkts. 5,229 "	22 lbs.	..	71,620 pkts. 97 lbs.	..	..
Summer vegetable seeds.	162 pkts. 7 lbs.	38	6,707 pkts. 1,781 lbs. 6 srs.	11,178	2,588 pkts. 143 lbs. 6 srs.	1,077	120 pkts. 6 lbs.	..	45	4,161 pkts. 1,639 lbs.	10,094	..
Papaya seeds	..	..	1,018 pkts. 5 lbs.	173	1,000 pkts.	34	18 pkts. 1 lb.	..	27	4 lbs.	111	..
Aman paddy	596 Mds.	3,380	5,631 Mds.	55,254	3,662 Mds.	6,268	27,196	38 Mds.	374	2,527 Mds.	24,796	..
Aus paddy	196 Mds.	1,519	617 "	5,244	623 "	3,601	1,547	16 "	136	174 "	1,479	..
Boro paddy	..	..	2 "	19	1 "	10	..	1 "	9	..	..	..
Iron and steel	35,493 Mds. 28 bdls.	5,82,791	83,830 "	14,39,970	66,866 Mds. 28 bdls.	12,17,855	..	979 "	13,185	51,578 "	7,91,721	..
Persian wheel	62 sets	29,760	136 sets	65,280	47 sets	16,248	51,612	..	..	151 sets	27,186	..

Chuff cutter	13 Nos.	1,820	..	2 Nos.	170	110	..	11 Nos.	1,540
Dones	24 "	734	116 Nos.	102 "	3,376	..	..	38 "	..
Chakkis	364 "	5,096	5 "	68 "	540	449	8 Nos.	293 "	4,065
Egyptian screw	2 "	260	11 "	1 "	130	..	..	12 "	1,560
Plough	206 "	3,379	379 "	130 "	1,520	..	..	455 "	11,375
Cane crushers	90 "	17,100	58 "	39 "	3,545	7,865	..	109 "	20,710
Hand hoe	42 "	2,100	46 "	33 "	1,650	..	..	55 "	2,750
Cement	..	..	2,680 bags 6,761 Mds. 40 tons.	41,387 1,296 bags 2,807 Mds. 13 tons	18,434	..	24 bags } 4 Mds. }	126 1,360 bags 27 tons 3,950 Mdk.	22,827
Barbed wire	..	..	545 rolls 736 Mds. 24 bdlis.	218 Mds.	8,415	..	..	545 rolls 518 Mds. 24 bdlis.	..
Jowar seeds	33 Mds.	396	..	30 "	..	..	2 Mds.	1 Md.	12
Lime	10 "	100	..	3 "	30	..	..	7 Mds.	70
Gur-boiling pan	..	..	51 Nos.	16 Nos.	1,200	..	..	35 Nos.	2,625

Certified that the figures in the store accounts represent a substantially true account of affairs and that they agree with the figures recorded in the Departmental registers.

CALCUTTA ;  
The 19th March, 1951.

HARIPADA DAS,  
Accountant.

K. GHOSE,  
Director of Food Production and Ex-Officio Director of  
Agriculture, West Bengal.



## AUDIT CERTIFICATE.

The above consolidated store accounts relating to Grow More Food Schemes of the Director of Food Production, West Bengal, for the year 1949-50 comprise accounts of the central transit godown at Calcutta and of the seed stores in the three Ranges (Eastern, Western and Northern). The accounts of seed stores in the Eastern Range only were test-audited during the year under my supervision and I certify that the accounts of the seed stores test-audited which are included in the above consolidated store accounts are correct according to the best of my information and in consideration of the explanations given to me subject to the remarks contained in the audit comments.

CALCUTTA ;	}	M. K. SANYAL,
<i>The 3rd April, 1951.</i>		<i>Examiner, Outside Audit, West Bengal.</i>

## AUDIT COMMENTS.

A test-audit of the store accounts of seed stores in the Eastern Range which are included in the above consolidated store accounts disclosed the following irregularities :—

(1) The accuracy of quantities of stores received in the seed stores from different sources was not susceptible of verification in audit for want of connected invoices or challans in the Sub-divisional Agricultural offices.

(2) Physical verification of stock was undertaken only in respect of 10 per cent. of each item lying in stock excepting the stock of Ammonium Sulphate which was not verified at all. It cannot therefore be certified that the balances shown in the seed store accounts on the 31st March, 1951 represent the quantities actually lying in stock on that date.

(3) Surpluses or shortages in stock balances based on 10 per cent. physical verification of stock were adjusted in the seed store accounts without prior investigation and sanction of competent authority.

(4) The shortages adjusted in the seed store accounts which varied between 3 per cent. to 66.5 per cent. were not actual shortages as they were based on the 10 per cent. physical verification of stock.

(5) Losses in transit amounting to Rs. 8,164 approximately in respect of consignments despatched by railway under conditional railway receipts became irrecoverable and are awaiting sanction to write-off by Government.

(6) The closing balances of stock in some of the seed stores were particularly heavy. The value of the closing balances in the seed stores of the Eastern Range amounted to Rs. 8,41,209 approximately. This heavy accumulation was attributed to—

- (a) the indenting of seeds and manures in excess of demand or their receipt in excess of requirements,

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AUDIT COMMENTS—concl'd.

- (b) the receipt of seeds and manures after expiry of the sowing season or late in the season,
- (c) absence of great demand for seeds, manures and implements which were new to some localities and non-materialisation of anticipated demand in the districts of Nadia and 24 Parganas,
- (d) ammonium sulphate made available for sale in Diamond Harbour sub-division proving unsaleable because of its blackish colour, and
- (e) the receipt of old and inferior quality of jute seeds in one sub-division and iron and steel of unpopular and unsized varieties.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "41.—Veterinary".</b>			
<b>A.—SUPERINTENDENCE—</b>			
	Rs.		
O. . . . .	1,78,700	} 1,79,240	1,81,328
R. . . . .	540		
<b>B.—VETERINARY EDUCATION AND RESEARCH—</b>			
O. . . . .	3,63,100	} 3,63,085	3,14,090
R. . . . .	—15		
Col. 4.—Mainly due to the new set-up not being given effect to.			
<b>C.—SUBORDINATE ESTABLISHMENT—</b>			
O. . . . .	2,07,900	} 2,37,900	2,42,202
R. . . . .	30,000		
<b>D.—HOSPITALS AND DISPENSARIES—</b>			
<b>D-1.—Pay of Officers—</b>			
O. . . . .	13,000	} 7,200	6,939
R. . . . .	—5,800		
Col. 1.—Non-drawal (Rs. 4,000) and vacancy Rs. (1,800).			
<b>D-2.—Pay of Establishment—</b>			
O. . . . .	2,19,500	} 2,02,410	2,03,882
R. . . . .	—17,090		
<b>D-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	1,77,800	} 1,81,800	1,84,921
R. . . . .	4,000		
<b>D-4.—Contingencies—</b>			
O. . . . .	74,000	} 1,27,000	93,993
R. . . . .	53,000		
Col. 1.—Insufficient provision allowed by Government in the original estimate. Col. 4.—Mainly due to non-drawal of office rent by the Veterinary Assistants owing to belated sanction.			
<b>D-5.—Grants-in-aid, contributions, etc.</b>		..	62
<b>D-6.—Deduct—Establishment and other charges recoverable from other Governments, Departments, etc.</b>		—12,000	+ 5,377
Col. 4.—Smaller amount being recoverable from the Indian Council of Agricultural Research due to less expenditure in connection with certain schemes financed by the Council. See also paragraph 2 of the Review.			

Major Head and Sub-head. 1	Final Grant. 2	Actual Expen- diture. 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
<b>Major Head "41.—Veterinary"—concl'd.</b>			
<b>D.—HOSPITALS AND DISPENSARIES—concl'd.</b>			
D-7.—Add—Establishment and other charges payable to other Governments, Departments, etc.	12,000	6,623	—5,377
Col. 4—See note under D-6. See also paragraph 2 of the Review.			
<b>F.—PRIZES—</b>			
O. . . . .	1,000		
R. . . . .	15		
	1,015	1,015	..
<b>H.—CHARGES IN ENGLAND—</b>			
High Commissioner for India—			
O. . . . .	720		
R. . . . .	—720		
<b>J.—LUMP PROVISION FOR NEW SET-UP—</b>			
O. . . . .	85,000		
R. . . . .	—64,650		
	20,350	..	—20,350
Cols. 1. and 4.—Due to delay in giving effect to the new set-up. See also paragraph 3 of the Review.			
<b>K.—DEVELOPMENT PROGRAMME . . . . .</b>			
	44,000	28,451	—15,549
Col. 4.—Mainly due to non-purchase of full quota of bulls (Rs. 9,200) and liabilities carried forward (Rs. 4,745). See paragraph 4 of the Review.			
For rounding	..	280	—28 <sup>0</sup>
Surrenders or withdrawals within grant—			
R. Gross . . . . .	720	720	—720
<b>Totals—</b>			
Gross . . . . .	13,77,000	12,63,506	—1,13,494
Deductions . . . . .	—12,000	—6,623	+5,377
Net . . . . .	13,65,000	12,56,883	—1,08,117

### REVIEW.

There was a saving of 7·9 per cent. in the grant as well as in the modified appropriation as compared with an excess of 9·1 per cent. in 1948-49. The saving was chiefly contributed by sub-head J.

2. The final excess and the final saving under sub-heads D-6 and D-7 respectively were not regularised during the year. The controlling authority stated that this was due to oversight.

3. *Sub-head J.*—Out of the lump provision of Rs. 85,000 under the sub-head, a sum of Rs. 64,650 was utilised to meet increased expenditure on travelling and house-rent and other allowances (Rs. 11,650) and contingent charges (Rs. 53,000) under "D.—Hospitals and Dispensaries".

4. *Sub-head K.*—The figure shown in col. 3 represents expenditure on the scheme for "Provision of better facilities for veterinary aid in Calcutta and its suburbs". The expenditure to end of 1949-50 amounted to Rs. 56,349.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs
<b>Major head "42.—Co-operation".</b>			
<b>A.—SUPERINTENDENCE—</b>			
<b>A. 1.—Pay of Officers—</b>			
	Rs.		
O. . . . .	67,000	69,000	69,952
R. . . . .	2,000		
A-2.—Pay of Establishment	..	5,07,000	5,10,911
A-3.—Allowances, honoraria, etc.—			
O. . . . .	4,81,000	4,78,800	4,59,373
R. . . . .	—2,200		
A-4.—Contingencies—			
O. . . . .	33,900	34,100	32,440
R. . . . .	200		
<b>B.—GRANTS-IN-AID—</b>			
O. . . . .	1,000	50,805	50,805
R. . . . .	49,805		
<b>Col. 1.—Unforeseen grants to certain Societies in pursuance of the decision of Gov- ernment to utilise the collective fines realised in connection with the political disturbances of August, 1942 for expenditure on schemes of public utility.</b>			
<b>C.—OTHER CHARGES—</b>			
<b>C-1.—Expenditure in connection with the scheme for Co-operative Training and Education—</b>			
O. . . . .	76,000	83,000	80,562
R. . . . .	7,000		
<b>C-2.—Expenditure in connection with the scheme for development of handloom industry—</b>			
O. . . . .	64,000	59,000	59,425
R. . . . .	—5,000		
<b>E.—LUMP PROVISION FOR NEW SET-UP—</b>			
O. . . . .	1,09,000	..	..
R. . . . .	—1,09,000		

Col. 1.—The new set-up was not sanctioned during the year. See paragraph 2 of the Review.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
<b>Major Head " 42.—Co-operation "—<i>concl'd.</i></b>			
	Rs.	Rs.	Rs.
<b>F.—DEVELOPMENT PROGRAMME—</b>			
O. . . . .	Rs. 6,29,000	3,00,000	2,90,320
R. . . . .	—3,29,000		
Col. 1.—A scheme held in abeyance. See paragraph 3 of the Review.			
For rounding . . . . .	..	100	..
<b>Surrenders or withdrawals within grant.</b>			
R. . . . .	3,86,195	3,86,195	..
Total Grant No. 24 . . . . .		19,68,000	15,53,788
			—4,14,212

REVIEW.

There were savings of 21 and 1·8 per cent. in the grant and the modified appropriation respectively as compared with a saving of 10 per cent. in the grant and an excess of 7 per cent. over the modified appropriation in 1948-49. Savings in the grant were chiefly contributed by sub-heads E and F.

2. Out of the lump provision of Rs. 1,09,000 under sub-head E a sum of Rs. 10,000 was diverted to meet excess expenditure under C-1 and the balance surrendered.

3. Sub-head F shows the expenditure on the following Development Scheme :—

Name of the scheme—Reorganisation of the staff of the Co-operative Department.

Expenditure during 1949-50—Rs. 2,90,320.

Expenditure to end of 1949-50—Rs. 6,62,194.

4. *Land Mortgage Banks.*—For providing long term credits to agriculturists, nine Land Mortgage Banks had been established between 1933-34 and 1941-42, Government paying to each of them the entire cost of management for the first account year (July to June) and a subsidy equal to the excess of their management cost over the gross profits, for each subsequent account year, till they became self-supporting. Besides, the Banks are allowed to draw advances to meet the cost of their management to be subsequently adjusted at the close of the account year. Out of these nine Banks mentioned above, only two, *viz.*, the Land Mortgage Banks at Birbhum and Burdwan are situated in West Bengal after the Partition. The

## REVIEW.—concl'd.

total amount paid by Government to each of the Banks in West Bengal up to the 30th June, 1950 is as shown below :—

Name of Banks.	Year when established.	Total amount paid. Rs.
1. Birbhum	1934-35	15,107
2. Burdwan	"	15,944

The statement below compiled from the audited accounts of these Banks furnished by the Registrar of Co-operative Societies, West Bengal, shows their general revenue position for the year ending the 30th June, 1950 and their financial relation with the State Government. It will be observed from item 5 of the statement that during the period under report they worked at a profit in view of which the question of Government subsidy did not arise. The amounts recoverable from them on account of the drawal of advances from Government are shown against item 8 of the statement. These amounts have since been recovered.

It has been stated in the review of the working of the Banks by the Registrar of Co-operative Societies, West Bengal, that the financial position of the Banks is satisfactory. The profits realised during the year under report exceeded the profit of the preceding year.

*Statement showing the revenue position of the Land Mortgage Banks for the year ending June, 1950.*

Particulars.	Birbhum	Burdwan
	Rs.	Rs.
1. Interest earned and other receipts . . . . .	18,785	42,009
2. Deduct—Interest paid and other charges . . . . .	9,185	23,134
3. Gross profit . . . . .	9,600	18,875
4. Management charges . . . . .	8,632	10,784
5. Difference (net profit) . . . . .	968	8,091
6. Government subsidy . . . . .	..	..
7. Management charges drawn from Government . . . . .	7,580	10,066
8. Amounts recoverable from the Banks . . . . .	7,580	10,066

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expen- diture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "43.—Industries and Supplies".</b>			
<b>A.—INDUSTRIES—</b>			
<b>A-1.—Pay of Officers—</b>			
Rs.			
O. . . . . 2,50,200	} 2,37,339	2,31,190	—6,149.
R. . . . . —12,861			
<b>A-2.—Pay of Establishment—</b>			
O. . . . . 5,19,000	} 5,42,513	5,42,624	±111.
R. . . . . 23,513			
<b>A-3.—Allowances, honoraria, etc.—</b>			
O. . . . . 4,33,800	} 4,48,375	4,40,657	—7,718
R. . . . . 14,575			
<b>A-4.—Contract Contingencies—</b>			
O. . . . . 10,000	} 14,879	14,274	—605.
R. . . . . 4,879			
Col. 1.—Grant provided in the original estimate proved inadequate.			
<b>A-5.—Other Contingencies—</b>			
O. . . . . 7,44,400	} 5,63,303	4,95,977	—87,326.
R. . . . . —1,81,097			
Col. 1.—Mainly due to (i) economy (Rs. 27,400) and (ii) liabilities for the payment of income-tax (Rs. 19,500) and bills for supplies (Rs. 1,16,700) in connection with an electricity supply undertaking, being carried forward. Col. 4.—Mainly (i) non-utilisation of the provision for the rents of office premises (Rs. 51,956) and (ii) late receipt of stores (Rs. 15,905).			
<b>A-6.—Scholarships—</b>			
O. . . . . 46,800	} 42,592	44,091	+1,399
R. . . . . —3,908			
<b>A-7.—Grants-in-aid, contributions, etc.—</b>			
O. . . . . 4,41,300	} 3,75,165	3,66,705	—8,440
R. . . . . —66,135			



Major Head and Sub-head.	Final Grant.	Actual Expen- diture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "43.—Industries and Supplies"—<i>contd.</i></b>			
<b>A.—INDUSTRIES—<i>concl'd.</i></b>			
<b>A-8.—Miscellaneous—</b>			
	Rs.		
O. . . . .	8,700	15,087	15,744
R. . . . .	6,387		
Col. 1.—Mainly (i) arrear fees paid for electrical supervisorship classes (Rs. 2,620) and (ii) additional cost for examination charges (Rs. 3,247).			
<b>A-9.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . .	—1,00,000	—64,000	—58,828
R. . . . .	36,000		
Col. 1.—Recovery of the amount from Union Government for technical training of demobilised services personnel at Calcutta Centre was less than anticipated at the budget stage.			
<b>A-10.—<i>Add</i>—Establishment charges payable to other Governments, Departments, etc.—</b>			
O. . . . .	4,55,000	2,55,480	2,25,428
R. . . . .	—1,99,520		
Col. 1.—Due to (i) proportionate cost payable to the Union Government for technical training of demobilised services personnel was less than anticipated owing to a fall in the number of students (Rs. 1,74,520) and (ii) non-materialisation of a scheme (Rs. 25,000). Col. 4.—Debit for charges in connection with the maintenance and annual repairs of the training institute incurred by the Central Public Works Department not received during the year.			
<b>B.—SALT—</b>			
O. . . . .	11,000	10,001	10,029
R. . . . .	—999		
<b>E.—CHARGES IN ENGLAND—</b>			
High Commissioner for India—			
O. . . . .	12,200	8,200	13,992
R. . . . .	—4,000		
Col. 1.—Less scholars than anticipated. Col. 4.—Final provision for stores and development programme was less than the High Commissioner's estimate by Rs. 6,440.			
<b>G.—LUMP PROVISION FOR NEW SET-UP</b>	1,31,000	..	—1,31,000

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

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "43—Industries and Supplies"—conold.</b>			
<b>H.—DEVELOPMENT PROGRAMME—</b>			
	Rs.		
O. . . . .	20,85,000	11,78,784	11,72,367
R. . . . .	—9,06,216		
Col. 1.—Mainly (i) certain schemes not sanctioned (Rs. 3,18,000) and another partially implemented (Rs. 82,252), (ii) less amount paid to a board for development of a scheme (Rs. 2,40,000) and (iii) contribution payable to the Union Government in respect of a scheme not required during the year (Rs. 2,46,000).			
For rounding . . . . .	—200	..	+200
<b>Total—Major Head—"43—Industries and Supplies"—</b>			
O. . . . .	50,48,000	37,58,618	35,14,250
R. . . . .	—12,89,382		
<b>Major Head "72—Capital Outlay on Industrial Development"—</b>			
<b>I.—INDUSTRIAL DEVELOPMENT—</b>			
O. . . . .	37,59,000	26,82,174	21,06,841
R. . . . .	—10,76,826		
Col. 1.—Mainly (i) post-budget decision to treat the expenditure on account of aid to industries as loans debitable to Grant No. "40—Loans and Advances bearing interest" (Rs. 4,00,000), (ii) less expenditure sanctioned for certain schemes (Rs. 2,61,353), (iii) cancellation of a contract (Rs. 1,48,975) and (iv) non-utilisation of the provision for purchase of transformers (Rs. 2,13,996). Col. 4.—Mainly due to (i) certain materials not being received during the year (Rs. 2,93,357), (ii) non-utilisation of the provision for development of wool spinning for the reason mentioned in item (i) of Col. 1 (Rs. 2,00,000) and (iii) less expenditure incurred for salt production (Rs. 31,073). See also paragraph 5 of the Review.			
<b>Surrenders or withdrawals within grant—</b>			
R. Gross . . . . .	24,02,208	24,02,208	.. —24,02,208
R. Deductions . . . . .	—36,000	—36,000	.. +36,000
<b>Totals—</b>			
Gross . . . . .	89,07,000	56,70,919	—32,27,081
Deductions . . . . .	—1,00,000	—58,828	+41,172
Net . . . . .	88,07,000	56,21,091	—31,85,909

## REVIEW.

Savings were 36·2 per cent. of the original grant as compared with 60·4 per cent. in the preceding year and occurred mainly under the sub-heads "H and I" owing to change in the classification of certain expenditure and abandonment and slow progress of certain schemes. The saving in the modified appropriation was 12·7 per cent. against ·2 per cent. in 1948-49.

2. *Sub-head—“G-Lump provision for new set-up”*—The lump grant of Rs. 1,31,000 provided under the sub-head was not utilised as the new set-up was not given effect to during the year. No steps were, however, taken by the Controlling Authority to surrender the same. This indicates defective control.

3. *Sub-head—“H-Development Programme”*—The details of the schemes included under the sub-head and the expenditure incurred on each of them are shown in the statement below :—

Name of the scheme.	Expenditure during 1949-50.	(a) Expenditure to the end of 1949-50.
1	2	3
	Rs.	Rs.
(1) Appointment of power engineers and staff for development of electricity . . . . .	1,40,300	3,61,798
(2) Re-organisation of the Department of the Industries . . . . .	59,349	1,77,844
(3) Re-organisation of the Ceramic Institute . . . . .	6,27,732	9,60,507
(4) Re-organisation of the Department of Sericulture . . . . .	75,413	76,502
(5) Promotion of Gur Industry . . . . .	80,785	1,33,458
(6) Promotion of hand-made paper Industry . . . . .	63,130	89,216
(7) Establishment of an Industrial Trade Training Centre . . . . .	61,681	3,13,416
(8) Promotion of Khadi Industry . . . . .	60,000	2,95,000
(9) Planning Committee for Heavy Chemical Industries in collaboration with Bihar . . . . .	3,977	17,515
<b>Total . . . . .</b>	<b>11,72,367</b>	<b>24,25,256</b>

(a) Excludes expenditure booked under Grant No. "29-Civil Works—Sub-head J".

## REVIEW—concl'd.

4. Sub-head "I" includes capital expenditure of the following development schemes :—

Name of the scheme.	Expenditure during 1949-50.	Expenditure to the end of 1949-50.
1	2 Rs.	3 Rs.
(1) Exploitation of coastal and estuarine fisheries and provision of fishing fleet . . . . .	14,91,172	17,22,691
(2) Diesel Electric Pool . . . . .	1,43,463	1,53,037
(3) Organisation of Silk Reelers' Co-operatives . . . . .	2,62,453	8,54,004
(4) Development of Salt Production . . . . .	95,197	95,197
(5) Scheme for Industrial Centres . . . . .	1,14,556	2,24,999
Total . . . . .	21,06,841	30,49,928

5. *Sub-head I*—A provision of Rs. 2,00,000 for the "Scheme for development of wool spinning and weaving and other industries in Kalimpong" included under this head remained unutilised owing to the change in the classification of the expenditure under Grant No. "40-Loans and Advances bearing interest". The failure to surrender the above provision indicates defective control.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "43—Industries and Supplies"—</b>			
<b>A.—FISHERIES—</b>			
<b>A.1.—Pay of Officers—</b>			
	Rs.		
O. . . . .	90,000	} 82,341	82,471
R. . . . .	—7,659		
<b>A.2.—Pay of Establishment—</b>			
O. . . . .	1,28,500	} 1,26,264	1,24,381
R. . . . .	—2,236		
<b>A.3.—Allowances, honoraria, etc.—</b>			
O. . . . .	1,42,000	} 1,46,291	1,41,053
R. . . . .	4,291		
<b>A.4.—Contingencies—</b>			
<b>A-4 (1)—Other Contingencies—</b>			
O. . . . .	81,000	} 58,660	57,216
R. . . . .	—22,340		
<b>Col. 1.—Mainly due to transfer of a scheme under Grow More Food Campaign.</b>			
<b>A-4 (2)—Schemes under the Grow More Food Campaign—</b>			
O. . . . .	37,67,000	} 4,86,427	4,36,818
R. . . . .	—32,80,573		
<b>Col. 1—Mainly due to (i) certain schemes not being sanctioned during the year (Rs. 16,45,000), (ii) another being implemented partially (Rs. 7,99,246) and (iii) power craft carriers not being fully available (Rs. 6,77,390). Col. 4.—Mainly due to (i) a scheme not being finalised (Rs. 17,853) and another not implemented fully (Rs. 10,803), (ii) non-supply of some apparatus (Rs. 8,068) and (iii) certain water areas not taken up for legal difficulties (Rs. 10,964).</b>			
<b>A-4 (3)—Schemes financed from procurement bonus—</b>			
R. . . . .	2,50,740	2,50,740	91,550 —1,59,190
<b>Col. 1.—Post-budget Schemes. Col. 4.—Due to (i) purchase of pumps at lower rates than estimated for (Rs. 46,409), (ii) non-materialisation of a scheme (Rs. 77,240) and (iii) late sanction of another (Rs. 35,541).</b>			

Major Head and Sub-head.	Final Grant.	Actual Expen- diture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "43—Industries and Supplies"—concl'd.</b>			
For rounding—	Rs.		
O. . . . .	500		
R. . . . .	—500	..	..
<b>C.—LUMP PROVISION FOR NEW SET-UP—</b>			
O. . . . .	36,000		
R. . . . .	—36,000	..	..
Col. 1.—The new set-up was not given effect to.			
Surrenders or withdrawals within grant—			
R. . . . .	30,94,277	30,94,277	—30,94,277
Total .			
	42,45,000	9,33,489	—33,11,511

## REVIEW.

There were savings of 78 and 18·9 per cent. respectively in the original grant and modified appropriation as compared with 46·4 and 23·4 per cent. in 1948-49. The savings occurred mainly under the sub-heads A-4 (2) and A-4 (3).

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "43—Industries and Supplies"—</b>			
<b>A.—CINCHONA PLANTATIONS—</b>			
<b>A.1.—Pay of Officers—</b>			
Rs.			
O. . . . . 87,000	} 80,000	77,090	—2,910
R. . . . . —7,000			
<b>A.2.—Pay of Establishment—</b>			
O. . . . . 87,000	} 91,514	91,494	—20
R. . . . . 4,514			
<b>A.3.—Allowances, honoraria, etc.</b>			
O. . . . . 86,600	} 87,414	87,707	+193
R. . . . . 814			
<b>A.4.—Contingencies—</b>			
O. . . . . 30,36,400	} 29,63,712	29,94,365	+30,653
R. . . . . —72,688			
<b>A.5.—Grants-in-aid, contributions, etc.—</b>			
O. . . . . 2,000	} 2,562	2,562	..
R. . . . . 562			
<b>A.6.—Deduct—Central Government's share of charges on account of combined works—</b>			
O. . . . . —26,000	} —12,140	—4,951	+7,189
R. . . . . 13,860			
Col. 1.—Liquidation of the scheme of cultivation under Russian method. Col. 4.—Recovery of loss due to issue of rations to labourers at concession rates could not be effected during the year.			
<b>B.—WORKS—</b>			
R . . . . . 47,600	47,600	37,851	—9,749
Col. 1.—Repairs to a building originally provided for under A- 4.			
Col. 4.—Purchase of certain materials could not be effected owing to transport difficulties.			
<b>C.—CHARGES IN ENGLAND—</b>			
<b>HIGH COMMISSIONER FOR INDIA—</b>			
O. . . . . 16,100	} 15,960	16,772	+812
R. . . . . —140			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "43—Industries and Supplies"—concl'd.</b>			
<b>E.—LUMP PROVISION FOR NEW SET-UP—</b>			
	Rs.		
O. . . . .	29,000	}	.. .. .
R. . . . .	—29,000		
Col. 1.—The new set-up was sanctioned towards the close of the year.			
<b>F.—DEVELOPMENT PROGRAMME—</b>			
O. . . . .	50,000	}	.. .. .
R. . . . .	—50,000		
Col. 1.—Non-implementation of the scheme.			
For rounding—			
O. . . . .	—100	}	.. .. .
R. . . . .	100		
Surrenders or withdrawals within grant—			
R. Gross . . . . .	1,05,238	1,05,238	.. —1,05,238
R. Deductions . . . . .	—13,860	—13,860	.. +13,860
<b>TOTALS</b>			
Gross . . . . .	33,94,000	33,07,841	—86,159
Deductions . . . . .	—26,000	—4,951	+21,049
Net . . . . .	33,68,000	33,02,890	—65,110

### REVIEW

There were savings of 1·9 per cent. in the grant and an excess of ·8 per cent. in the modified appropriation as compared with an excess of ·2 per cent. over the grant in 1948-49.

2. The local audit of the accounts of Cinchona plantations for 1948-49 disclosed the following irregularities :—

In a certain Cinchona plantation the lowest tender for certain supplies was not accepted on the ground that the tenderer was not known to the



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Officer in charge. The contract was placed with the tenderer who quoted the next higher rate although he happened to be an employee in a Government Cinchona plantation and as such debarred from working as a contractor. The non-acceptance of the lowest tender resulted in an excess expenditure of Rs. 3,548.

In another plantation an excess payment of Rs. 3,080 was made to a contractor by paying him at a higher rate in respect of supplies made after the date on which contract for further supplies at a lower rate was drawn up.

In yet another plantation, a particular tender was accepted on the wrong assumption that it was the only one received, whereas there was actually another tender and a lower one. This resulted in an excess payment of Rs. 1,894.

In yet another case the tender for the supply of 4,000 mds. of thatch grass was divided equally amongst two tenderers who had quoted Rs. 3/6/- and Rs. 3/10/- per md. in preference to two other tenderers who had quoted Rs. 3/3/- per md. each and one of whom had supplied the grass to the same plantation previously. This resulted in an avoidable payment of Rs. 750.

The irregularities were brought to the notice of the State Government for necessary action, but no reply has been forthcoming inspite of repeated reminders issued by audit.

## Store Account of the Mungpoo Quinine Factory—1949-50.

Particulars of Stores.	Opening Balance.		Receipts.		Utilisation, Issues, Sales, etc.		Shortage, loss, etc.		Excess.		Closing Balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	13
	(lbs.)	(Rs.)	(lbs.)	(Rs.)	(lbs.)	(Rs.)	(lbs.)	(Rs.)	(lbs.)	(Rs.)	(lbs.)	(Rs.)
Cinchona Bark (a)	512,445	3,84,304	1,712,929	12,84,697	1,618,642	12,13,960	..	..	..	..	606,732	4,55,041
Quinine Sulph. Purified (b)	80,361	16,87,458	61,572	12,93,012	48,934	10,27,571	..	..	..	..	92,999	19,52,899
" " Crude (c)	2,084	36,473	..	..	..	..	..	..	..	..	2,084	36,473
" " Tablets (d)	11,714	2,34,279	11,139	2,22,780	8,507	1,70,140	..	..	..	..	14,346	2,86,919
Other Quinine Salts (e)	529	10,849	2,672	66,800	2,526	62,772	..	..	..	..	675	14,877
Cinchona Febrifuge and other mixed alkaloids (f)	65,595	8,36,052	26,178	3,40,314	7,091	90,666	..	..	..	..	84,682	10,85,700
Other Cinchona Products (g)	72	720	..	..	..	..	..	..	..	..	72	720
Oil, Chemicals, etc.	..	1,21,949	..	2,47,422	..	2,26,835	..	3,835	..	900	..	1,39,601

  

Rates of Receipts.		Rates of Issues of closing balance.	
(a) Bark @ Rs. -/12/- per lb.		(a) @ Re 0.749987	per lb.
(b) Quinine Sulphate Purified @ Rs. 21 per lb.		(b) @ Rs. 20.99913	"
(c) Quinine Sulphate Crude @ Rs. 20 per lb.		(c) @ Rs. 17.50144	"
(d) Quinine Sulphate Tablets @ Rs. 20 per lb. (net wt.)		(d) @ Rs. 19.99995	"
(e) Quinine Alkaloids @ Rs. 25 per lb.; other Quinine Salts and net Quinine Salt content of tablets @ Rs. 25 per lb.		(e) @ Rs. 24.97883	"
(f) Totaquina @ Rs. 15 per lb. Other mixed alkaloids @ Rs. 13 per lb. Reinforced Cinchona Febrifuge Tablets @ Rs. 6 per lb. (gross wt. of tablets.)		(f) @ Rs. 12.8496	"
(g) Other Cinchona Products @ Rs. 25 per lb.		(g) @ Rs. 10	"

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Stock of Quinine Sulphate Crude and Bark not verified; other stocks were verified by me.

MUNGPOO;  
The 5th October, 1950.

}  
}

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

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*Certificate and remarks of the Head of the Department.*

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

MUNGPOO ;  
The 5th October,  
1950.

}  
}

M. SEN,  
Director, Cinchona,  
West Bengal.

S. MUKHERJEE,  
Quinologist  
to the Govt. of West Bengal.

## AUDIT CERTIFICATE.

The store accounts of the Government Quinine Factory, Mungpoo, for the year 1949-50 were test-audited under my supervision and I certify that subject to the remarks in the inspection report and the enclosed audit comments the accounts are correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA ;  
The 7th October, 1950.

B. K. GHOSH,  
*Assistant Accounts Officer,*  
*West Bengal.*

## AUDIT COMMENTS.

The stores shewn under "other quinine salts", "other mixed alkaloids" and "other cinchona products" include 153 lbs. of quinine alkaloids, 406 lbs. of totaquina and 72 lbs. of other cinchona products which were stated to be remnants of very old stock. These have been valued at rates stated to be applicable to the respective old stocks. The rates were considerably less than those fixed for the valuation of receipts during the year.

2. Some items of miscellaneous stores, such as galvanised plane sheets, galvanised corrugated sheets, Black C. I. sheets, Black wire (No. 85) have been omitted from the store account altogether.

3. The figure under "Receipts" against the item "Oil, Chemicals" represents the value of the articles paid for during the year but some of the stores were not accounted for in the factory store ledger as they were not actually received in the factory but lying either at rail heads or at Calcutta Office.

4. Issues of oil, chemicals, etc., as shewn in the store account include issues of other miscellaneous stores as well. But unlike the issues of oil and chemicals which have been calculated from acknowledged requisitions, the issue of miscellaneous stores have been calculated by deducting the closing balances from the total of opening balances and receipts.

## Stores and Stocks of the Government Quinine Sales Depot, Calcutta, for the year 1949-50.

Particulars of stores.	Opening balance.		Receipts.		Utilisation, issues and sales, etc. shortage, written off.		Depreciation, loss.		Closing balance.		Remarks.
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	
	2	3	4	5	6	7	8	9	10	11	12
		Rs.		Rs.		Rs.		Rs.		Rs.	
1. Quinine Sulphate powder (G.S.)	10,238 lbs.	3,78,815	22,137 lbs.	8,19,069	19,343 lbs.	7,15,700	..	..	13,032 lbs.	4,82,184	@ 37/-
2. " " (B.P.)	43 "	1,573	8,602 "	3,69,886	8,204 "	3,44,678	..	..	441 "	18,963	@ 37/- and 43/-
3. " " Tablet (5 grs. G.S.)	3,513 "	1,40,530	8,890 "	3,55,590	7,044 "	2,81,771	..	..	5,382 "	2,15,290	@ 40/-
4. " " (in process)	24 "	941	..	..	1,550 Nos.	44	..	..	8,800 Nos.	252	@ 28/10/-per %
5. " " Hydrochlor powder (G.S.)	134 lbs.	6,815	2 "	102	78 lbs.	3,978	..	..	58 lbs.	2,939	@ 51/-
6. " " (B.P.)	10 "	482	611 "	31,136	490 "	24,998	..	..	130 "	6,620	@ 51/-
7. " " Tablets (B.P.)	3,050 Nos.	128	28 lbs. } 22,500 Nos. }	2,445 } 6,550 Nos. }	6 lbs. }	605 } 19,000 Nos. }	..	..	22 lbs. }	2,008	@ 55/-p. p. & 42/-per %
8. " " Bi-hydrochlor powder (non-BP)	8 lbs.	416	51 lbs.	2,702	56 lbs.	3,016	..	..	2 lbs.	100	@ 53/8/-
9. " " (B.P.)	5 "	268	352 "	18,832	278 "	14,873	..	..	79 "	4,227	@ "
10. " " Tablet (B.P.)	..	..	37 lbs. } 28,000 Nos. }	3,434 } 10,600 Nos. }	25 lbs. }	1,881 } 18,000 Nos. }	..	..	13 lbs. }	1,553	@ 58/-p. p. & 46/-per %
11. " " Bi-sulphate powder (B.P.)	..	..	104 lbs.	4,472	32 lbs.	1,196	..	..	73 lbs.	3,118	@ 37/-p. p. & 43/-per lb.

12.	"	Tablet (B.P.)	..	52 lbs. } 1,250 Nos. }	2,3st } 1,250 Nos. }	5 lbs. } 1,250 Nos. }	2/17	..	4	"	2,115 @ 41/-p. p. & 45/-p. p. & 35/-per %		
13.	"	Salicylate	..	(below one pound)	..	..	..	..	..	..	@ 53/8/-		
14.	"	Hydrobromide Tablets (B.P.)	..	4,250 Nos.	179	4,250 Nos.	179	..	..	..	@ 42/-per %		
15.	"	By-hydrobromide Tablets (B.P.)	..	2 lbs.	99	2 lbs.	99	..	..	..	@ 56/8/-per lb.		
16.	"	" (B.P.)	..	100 Nos.	20	100 Nos.	20	..	..	..	@ 61/-p. p. & 49/8/-per %		
17.	"	Ampoules 10 grs. 2 c.c.	2,36,934 Nos.	1,03,659	5,304	"	2,321	80,700	"	35,306	..	1,61,538 Nos.	70,673 @ -7/- each Amp.
18.	"	Treatment	31,45-11-2,686	16,613	22,420-4-5,01,611	14,495	20,097-0-39,517	1-11	9	5,467-4-13,330	29,189 @ 5/-4/-per box &-/5/3 per pkt.		
19.	"	Cinchonine Sulphate	..	(below one pound)	..	..	..	..	..	..	..	@ 29/- p. p.	
20.	"	Quinoidine	39	1,086	75	2,063	16	440	..	99	2,709*	@ 27/8/- p. p.	
21.	"	Quinoidine	222	2,776	..	..	5	63	..	217	2,713	@ 12/8/- p. p.	
22.	"	Cinchona febrifuge powder	7,150	1,48,990	6,314	1,26,280	4,842	96,830	..	8,922	1,78,440	@ 20/- p. p.	

*Stores and Stocks of the Government Quinine Sales Depot, Calcutta, for the year 1949-50—concl'd.*

Particulars of stores.	Opening balance.		Receipts.		Utilisation, issues and sales, etc.		Depreciation, loss, shortage, etc. written-off.		Closing balance.		Remarks.
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	
1	2	3	4	5	6	7	8	9	10	11	12
23. Cinchona fabri-fuge Tablet	.	2,228 51,244	1,000	23,000	2,602	59,852	..	..	626	14,392 @ 23/-	P. P.
24. " bark	.	700 714	..	..	200	204	..	..	503	510 @ 51/-	for 50 lbs.

The stock was verified by the Manager,

Prepared by,  
S. C. MONDAL,  
Clerk.

A. M. MUKHERJEE,  
Manager,  
Government Quinine Sales Depot,  
Calcutta.

CALCUTTA ;  
The 8th July, 1950.

CALCUTTA ;  
The 3rd August, 1950.

*Certificate and remarks of the Head of the Department.*

Certified that the figures in the store account represent a substantially true account of affairs and they agree with the figures recorded in the departmental register. The closing balance was in excess of requirement.

M. SEN,

MUNGPOO ;  
The 10th August, 1950.

Director, Cinchona, West Bengal.

## AUDIT CERTIFICATE.

The Store Accounts of the Government Quinine Sales Depot, Calcutta, for the period from 1st April, 1949 to 31st March, 1950 were test-audited under my supervision and I certify that subject to the audit comments and to the observations made in the Inspection Report the accounts are correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA;	}	B. K. GHOSH,
<i>The 2nd November, 1950.</i>		<i>Assistant Accounts Officer, West Bengal.</i>

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## AUDIT COMMENTS.

The closing balance is exclusive of the stock of cinchona products issued from the Sales Depot to the Civil Surgeons of different districts of West Bengal for sale and held by them on 31st March, 1950.

2. 15 lbs. of quinine sulphate powder issued on 13th March, 1950 on loan to the Director of Cinchona, West Bengal, were not included in the closing balance.

3. 12,026 boxes of quinine treatment (each containing 144 tablets of 5 grains each) held by different Post Offices in West Bengal on the 31st March, 1950 as permanent advance for sale to the public were not also included in the closing balance.

4. In the Store Account the closing balance in respect of items 3, 6, 8, 10, 11, 17 and 20 did not agree with the total of the opening balance and the receipts during the year *minus* the issues during that period. The small difference was due to rounding. Similar discrepancy was also noticed in the value of the closing stock in respect of items 2, 7, 11 and 12. This was due to the stock not being revalued at the time when the sale-price of those items was increased.



*Consolidated Store Account of the Cinchona Plantations*

Particulars.	Plantation Office.	Opening Balance.		Receipts.	
		Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6
		lbs.	Rs.	lbs.	Rs.
Manure Implements and Other Stores.	General Manager's Office.	..	7,868	..	4,254
	Total	..	7,868	..	4,254
Cinchona Bark . . . .	Mungpoo	922,851*	4,61,426	716,247	3,58,124
Manure Implements and Other Stores.		..	7,220	..	38,419
	Total	922,851	4,68,646	716,247	3,96,543
Cinchona Bark . . . .	Munsong	899,283	4,49,641	989,381	4,94,691
Manure Implements and other Stores.		..	5,862	..	13,987
	Total	899,283	4,55,503	989,381	5,08,678
Cinchona Bark . . . .	Latpanchor	..	..	69,147	34,574
Manure Implements and other Stores.		..	11,557	..	12,081
	Total	..	11,557	69,147	46,655
Cinchona Bark . . . .	Rongo	28,988	14,494	130,075	65,037
Manure Implements and other Stores.		..	1,602	..	1,33,784
	Total	28,988	16,096	130,075	1,98,821
<b>GRAND TOTAL</b>		<b>1,851,122</b>	<b>9,59,670</b>	<b>1,904,850</b>	<b>11,54,951</b>

\* This figure excludes Russian Method

*Certificate and remarks of the*

It is certified that the figures in the store account represent a figures recorded in the register. The closing balance was not in excess

CALCUTTA; }  
The 16th August, 1950. }

Stores accounts,  
N.  
Head.

AUDIT

The Store Accounts of the Cinchona Plantations for 1949-50 were

*in West Bengal for the year 1949-50.*

Utilisation, Issue etc.		Depreciation short- age, loss and written-off.		Result of stock veri- fication, if any.		Closing Balance.	
Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
7	8	9	10	11	12	13	14
lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.
..	5,271	..	..	..	..	..	6,851
..	5,271	..	..	..	..	..	6,851
704,000	3,52,000	..	..	..	..	935,098	4,67,549
..	24,080	..	..	..	..	..	21,550
704,000	3,76,080	..	..	..	..	935,098	4,89,108
1,206,644	6,03,322	..	..	..	..	682,020	3,41,010
..	14,075	..	..	..	..	..	5,774
1,206,644	6,17,397	..	..	..	..	682,020	3,46,784
69,147	34,574	..	..	..	..	..	..
..	18,972	..	..	..	..	..	4,667
69,147	53,546	..	..	..	..	..	4,667
154,676	77,388	..	..	..	..	4,387	2,143
..	1,17,892	..	..	..	..	..	17,494
154,676	1,95,280	..	..	..	..	4,387	19,637
<b>2,134,467</b>	<b>12,47,574</b>	..	..	..	..	<b>1,621,505</b>	<b>8,67,047</b>

bark to the extent of 112,020 lbs.

*head of the Department.*

substantially true account of the affairs and that they agree with the of requirements.

consolidated by  
BANERJEE,  
Clerk.

M. SEN,  
*Director, Cinchona, West Bengal.*

COMMENTS.

not locally test-audited. Audit cannot, therefore, certify their accuracy.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 47.—Miscellaneous Departments ".</b>			
<b>A.—LABOUR—</b>			
	Rs.		
O. . . . .	2,48,300	} 1,74,990	1,75,702
R. . . . .	-73,310		
Col. 1.—Mainly (i) dispensaries not being opened owing to non-availability of adequate accommodations (Rs. 52,000), (ii) vacancies and abolition of posts (Rs. 5,370) and (iii) saving in the provision for house-rent and dearness allowances (Rs. 13,170).			
<b>B.—INSPECTOR OF FACTORIES—</b>			
O. . . . .	1,94,600	} 1,85,530	1,84,699
R. . . . .	-9,070		
<b>C.—INSPECTOR OF STEAM BOILERS—</b>			
O. . . . .	1,50,000	} 1,56,320	1,63,458
R. . . . .	6,320		
<b>D.—STATE STATISTICS—</b>			
O. . . . .	30,900	} 28,629	37,849
R. . . . .	-2,271		
Col. 4.—See paragraph 2 of the Review.			
<b>E.—PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS . . . . .</b>			
		6,200	6,200
<b>F.—EXAMINATIONS—</b>			
O. . . . .	100	} ..	..
R. . . . .	-100		
<b>G.—ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932—</b>			
O. . . . .	9,500	} 9,350	9,298
R. . . . .	-150		
<b>H.—ADMINISTRATION OF THE BENGAL MONEY- LENDERS ACT, 1940 . . . . .</b>			
		15,100	13,474
<b>I.—MISCELLANEOUS—</b>			
<b>I-1.—Pay of Officers—</b>			
O. . . . .	2,22,000	} 2,33,990	2,06,217
R. . . . .	11,990		
Col. 4.—Partial utilisation of the provision due to delay in giving effect to the new set-up.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "47.—Miscellaneous Departments"—<i>contd.</i></b>			
<b>I.—MISCELLANEOUS—<i>concl'd.</i></b>			
	Rs.		
<b>1-2.—Pay of Establishment—</b>			
O. . . . .	3,05,000	} 3,12,366	3,10,305
R. . . . .	7,366		
			—2,061
<b>1-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	2,50,600	} 2,51,199	2,51,956
R. . . . .	599		
			+757
<b>1-4.—Contingencies—</b>			
O. . . . .	64,000	} 85,192	71,366
R. . . . .	21,192		
			—13,826
Col. 1.—Mainly due to purchase of machinery and maintenance charges of equipments not anticipated at the budget stage. Col. 4.—Same as under sub-head I-1—Col. 4.			
<b>1-5.—<i>Deduct</i>—Amount recoverable from other Governments, Departments, etc.—</b>			
O. . . . .	—23,300	} ..	..
R. . . . .	23,300		
			..
Col. 1.—Non-recovery of the amount as the Central Government declined to bear any part of the cost of the Family Budget Investigation Scheme.			
<b>1-6.—Scheme for the fixation of jute prices in Bengal—</b>			
R. . . . .	48	48	.. —48
<b>1-7.—Contribution to the Imperial Library .</b>			
	16,000	16,000	.. .
<b>1-8.—Employment Exchange—</b>			
O. . . . .	1,50,000	} 1,84,511	1,56,498
R. . . . .	34,511		
			—28,013
Col. 1.—Due to increased contribution payable to the Union Government towards the cost of the Employment Exchange (Rs. 65,700), partly set off by non-payment of rent for accommodation of certain offices pending settlement with the landlord (Rs. 31,000). Col. 4.—Debit on account of the share of the cost of Employment Exchange being less than anticipated (Rs. 22,120) and payment of rent being below expectation (Rs. 5,893).			
<b>1-10.—Administration of the Societies</b>			
Registration Act . . . . .		600	601 +1

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "47.—Miscellaneous Departments"—<i>concl'd.</i></b>			
<b>J.—CONTROLLER OF RENTS—</b>			
	Rs.		
O. . . . .	1,93,200	2,17,008	2,17,136
R. . . . .	23,808		
<b>K.—CHARGES IN ENGLAND—</b>			
High Commissioner for India—			
O. . . . .	39,200	28,480	23,032
R. . . . .	-10,720		
Col. 1.—Due to transfer of payment of leave salary of an officer to Mauritius. Col. 4.— Due to transfer of two officers late in the year.			
<b>M.—LUMP PROVISION FOR NEW SET-UP—</b>			
O. . . . .	1,44,000	..	..
R. . . . .	-1,44,000	..	..
Col. 1—The new set-up was given effect to from the 1st January, 1950 and the expenditure connected therewith was met from the provision under the respective sub-heads.			
<b>N.—DEVELOPMENT PROGRAMME—</b>			
O. . . . .	2,76,000	1,78,000	1,71,953
R. . . . .	-98,000		
Col. 1.—Due to certain labour welfare centres not being opened owing to non- availability of accommodation.			
Surrenders or withdrawals within grant—			
R. Gross . . . . .	2,31,787	2,31,787	-2,31,787
R. Deductions . . . . .	-23,300	-23,300	+23,300
<b>Totals—</b>			
Gross . . . . .	23,15,300	20,15,744	-2,99,556
Deductions . . . . .	-23,300	..	+23,300
Net . . . . .	22,92,000	20,15,744	-2,76,256

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**REVIEW.**

The saving was 12·1 per cent. of the original grant against an excess of 2·6 per cent. in the previous year and occurred mainly under the Sub-heads M and N. The saving in the modified appropriation was 3·3 per cent.

2. Sub-head "*D.—State Statistics*"—A sum of Rs. 9,995 was debited by the Central Government as the State Government's share of the cost of field surveys in connection with agricultural labour enquiry. Although an expenditure of Rs. 14,000 for the purpose was anticipated in the Revised Estimate no provision was actually made to cover the expenditure. This indicates defective control.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 50.—Civil Works ".</b>			
<b>A.—ORIGINAL WORKS—BUILDINGS—</b>			
<b>A-1.—Land Revenue—</b>			
	Rs.		
R. . . . .	1,233	1,233	1,285 + 32
Col. 1.—Provision for minor works. See item 26 of Annexure A.			
<b>A-2.—Provincial Excise—</b>			
O. . . . .	10,000	9,809	8,602 —1,207
R. . . . .	—191		
See item 26 of Annexure A.			
<b>A-3.—Registration—</b>			
O. . . . .	8,000	7,464	8,203 + 739
R. . . . .	—536		
See item 26 of Annexure A.			
<b>A-4.—General Administration—</b>			
<i>Charged—</i>			
O. . . . .	26,000	20,810	20,820 + 10
R. . . . .	—5,190		
Col. 1.—Execution of lesser number of works. See items 25 and 26 of Annexure A.			
<i>Voted—</i>			
O. . . . .	4,04,200	7,57,364	7,53,803 —3,561
S. . . . .	3,09,000		
R. . . . .	44,164		
Col. 1.—Due mainly to (i) the post-budget decision for the purchase of premises at New Delhi (Rs. 3,09,000) and (ii) augmentation of certain minor works (Rs. 54,000), partly set off by the saving owing to the delay in starting a work (Rs. 10,000). See items 1, 2, 3, 12, 13, 25, and 26 of Annexure A.			
<b>A-5.—Administration of Justice—</b>			
O. . . . .	1,35,000	37,880	42,391 + 4,511
R. . . . .	—97,120		
Col. 1.—Delay in acceptance of tenders and in collection of materials. See items 4 and 26 of Annexure A.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "50.—Civil Works,"—contd.</b>				
<b>A.—ORIGINAL WORKS—BUILDINGS—contd.</b>				
<b>A-6.—Jails and Convict Settlements—</b>				
	Rs.			
O . . . . .	2,20,500	} 1,78,517	1,99,312	
R . . . . .	-41,983			+ 20,795
Col. 1.—Mainly (i) a work being kept in abeyance (Rs. 24,000) and (ii) materials for work not being supplied in full by a contractor (Rs. 60,000), partly set off by an excess expenditure due to the post-budget decision to take up certain works (Rs. 42,000).				
Col. 4.—Due to transfer of funds from a work under a misapprehension (Rs. 30,000), partly counterbalanced by the saving due to the paucity of materials (Rs. 9,499). See items 5, 12, 14, 15, 25 and 26 of Annexure A.				
<b>A-7.—Police—</b>				
O . . . . .	2,50,000	} 14,82,123	14,14,910	
S . . . . .	12,64,000			-67,213
R . . . . .	-31,877			
Col. 1.—Mainly due to the post-budget decision to take up certain works. See items 6, 12, 16 to 23, 25 and 26 of Annexure A.				
<b>A-8.—Ports and Pilotage</b>	. . . . .	..	5,053	
			+ 5,053	
See item 26 of Annexure A.				
<b>A-9.—Education—</b>				
O . . . . .	3,05,750	} 1,36,061	1,12,462	
R . . . . .	-1,69,689			-23,599
Col. 1.—Mainly due to delay in land acquisition. Col. 4.—Mainly slow progress of a work owing to communal disturbances in the city, lower rates of tenders for a work and petty savings in some minor works. See items 7, 12, 25 and 26 of Annexure A.				
<b>A-10.—Medical—</b>				
O . . . . .	3,03,600	} 2,24,857	2,39,575	
R . . . . .	-78,743			+ 14,718
Col. 1.—Mainly due to (i) acceleration of two works in the previous year (Rs. 40,000) and (ii) slow progress of a work owing to disturbances in the city (Rs. 36,500). See items 8, 12 and 26 of Annexure A.				
<b>A-11.—Public Health—</b>				
O . . . . .	16,650	} 13,000	15,925	
R . . . . .	-3,650			+ 2,925
Col. 1.—Due to lower rates in tenders. See items 12 and 26 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.
<b>Major Head " 50.—Civil Works"—<i>contd.</i></b>			
<b>A.—ORIGINAL WORKS—BUILDINGS—<i>contd.</i></b>			
<b>A-12.—Agriculture—</b>	<b>Rs.</b>		
O. . . . .	52,500	} 31,931	22,873
R. . . . .	—20,569		
Col. 1.—Mainly due to the revision of the estimate for a work. Col. 4.—Mainly due to non-acceptance of tenders during the year. See items 9, 12, 25 and 26 of Annexure A.			
A-13.—Veterinary . . . . .	2,000	2,193	+193
See item 26 of Annexure A.			
A-14.—Co-operation . . . . .	...	41	+41
See item 26 of Annexure A.			
<b>A-15.—Industries—</b>			
O. . . . .	25,000	} 15,000	8,254
R. . . . .	—10,000		
Col. 1.—Provision for a work made under a misapprehension. Col. 4.—Paucity of materials. See items 10 and 26 of Annexure A.			
<b>A-16.—Civil Works—</b>			
O. . . . .	1,49,000	} 1,08,612	57,715
R. . . . .	—40,388		
Col. 1.—Mainly due to (i) postponement and slow progress of certain works (Rs. 30,000) and (ii) revision of estimate for another (Rs. 9,626). See items 11, 12 and 26 of Annexure A.			
<b>A-17.—Stationery and Printing</b>			
O. . . . .	1,000	} 2,503	3,772
R. . . . .	1,503		
Col. 1.—Increased expenditure on a work. See item 26 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—concl'd.**

A.-18.—Miscellaneous Departments—	Rs.				
O. . . . .	15,000	}	—25,476	—36,838	—11,362
R. . . . .	—40,476				

Cols. 1 and 4.—Mainly materials transferred to other works as the original work was kept in abeyance. See items 24 and 26 of Annexure A.

**B.—ORIGINAL WORKS—COMMUNICATIONS—**

O. . . . .	29,19,200	}	48,70,744	54,47,218	+5,76,474
S. . . . .	5,83,000				
R. . . . .	13,68,544				

Col. 1.—Mainly change in classification of some priority I border roads from the major head "81—Capital Account of Civil Works outside the Revenue Account". See also Sub-head M (i). Col. 4.—Mainly adjustment of arrear charges which could not be anticipated. See items 27 to 51 of Annexure A.

**C.—ORIGINAL WORKS—MISCELLANEOUS—**

O. . . . .	40,000	}	64,367	70,065	+5,698
S. . . . .	50,000				
R. . . . .	—25,633				

Col. 1.—Supplementary provision of Rs. 50,000 for a work was not required in full during the year owing to slow progress of the work. See items 52 to 54 of Annexure A.

**D.—REPAIRS—***Charged—*

O. . . . .	4,00,000	}	4,10,190	4,57,858	+47,668
R. . . . .	10,190				

Col. 4.—Provision for some essential liabilities not made through oversight.

*Voted—**Gross—*

O. . . . .	1,03,00,000	}	1,04,06,886	1,17,83,152	+13,76,266
R. . . . .	1,06,886				

Col. 4.—Mainly adjustment of the charges on the maintenance of National Highways under this sub-head for which provision was erroneously made under Sub-head M (ii). See also paragraph 2 (b) of the Review.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Voted + Savings—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "50.—Civil Works"—contd.</b>			
<b>D.—REPAIRS—concl'd.</b>			
Voted—			
<i>Deduct</i> —Recoveries . . . . .	..	—15,72,000	—15,72,000
Col. 4.—Mainly provision for recoveries from the Central Government on account of maintenance of National Highways erroneously made under Sub-head M (ii). See also paragraph 2 (b) of the Review.			
<b>E.—ESTABLISHMENT—</b>			
<i>Charged</i> —			
O. . . . .	1,00,000	} 95,000	94,107
R. . . . .	—5,000		
Voted—			
Gross—			
O. . . . .	22,00,000	} 20,05,000	20,83,699
R. . . . .	—1,95,000		
<i>Deduct</i> —Recoveries—			
O. . . . .	—50,000	} —3,01,000	—3,01,219
R. . . . .	—2,51,000		
Col. 1.—Final provision made on the basis of the first nine months' actuals. Col. 4.—Actual recovery during the closing months of the year exceeded anticipation.			
<b>F.—TOOLS AND PLANT—</b>			
<i>Charged</i> . . . . .		5,000	5,010
Voted—			
Gross—			
O. . . . .	4,95,000	} 4,99,114	4,58,896
R. . . . .	4,114		
<i>Deduct</i> —Recoveries . . . . .		..	—55,620
Col. 4.—Due to failure to provide funds.			
<b>G.—GRANTS-IN-AID—</b>			
<i>Charged</i> . . . . .		4,00,000	4,00,000
Voted—			
O. . . . .	21,09,200	} 20,10,725	19,39,479
R. . . . .	—98,475		

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "50.—Civil Works"—concl'd.</b>			
<b>H.—SUSPENSE—</b>			
<i>Charged</i> . . . . .	..	—1,767	—1,767
<i>Voted—</i>	Rs.		
O. . . . . —1,75,000	} —1,75,110	98,154	+ 2,73,264
R. . . . . —110			
See Annexure "B".			
<b>I.—CHARGES IN ENGLAND—</b>			
<b>High Commissioner for India—</b>			
O. . . . . 12,800	} ..	11	+ 11
R. . . . . —12,800			
Col. 1.—No officers on payment.			
<b>J.—LUMP PROVISION FOR NEW SET-UP—</b>			
O. . . . . 2,40,000	} ..	..	..
R. . . . . —2,40,000			
Col. 1.—The new set-up was not sanctioned during the year.			
<b>K.—DEVELOPMENT PROGRAMME—</b>			
S. . . . . 49,42,000	} 40,38,500	34,47,421	—5,91,079
R. . . . . —9,03,500			
Col. 1.—Post-budget decision to meet the charges on construction works involved in the execution of some development schemes provision for which was included in the original budget under the respective major heads. Col. 4.—Mainly due to (i) delay in the adjustment of land charges (Rs. 2,87,000), (ii) lower rates in tenders (Rs. 30,000), (iii) delay in the settlement of claims of contractors (Rs. 46,000), (iv) slow progress on account of paucity of materials and labour, etc. (Rs. 78,000), (v) non-adjustment of the cost of materials purchased for a work from the Stock account (Rs. 61,000) and (vi) abandonment of a work (Rs. 85,000).			
For rounding . . . . .	—400	..	+ 400
<b>Total—Civil Works—</b>			
<i>Charged</i> . . . . .	9,31,000	9,76,028	+ 45,028
<i>Voted—</i>			
<b>Gross—</b>			
O. . . . . 2,00,39,000	} 2,67,02,704	2,81,87,606	+ 14,84,902
S. . . . . 71,48,000			
R. . . . . —4,84,296			
<b>Deduct—Recoveries—</b>			
O. . . . . —50,000	} —3,01,000	—22,28,839	—19,27,839
R. . . . . —2,51,000			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 81.—Capital Account of Civil Works outside the Revenue Account "</b>			
<b>L.—ORIGINAL WORKS—BUILDINGS—</b>			
	Rs.		
O. . . . .	8,00,000	43,994	46,638
R. . . . .	—7,56,006		
Col. 1.—Mainly certain projects not maturing during the year (Rs. 7,13,000) and another being abandoned (Rs. 65,000), partly set off by increased expenditure on certain works (Rs. 22,000). See items 55 to 57 of Annexure A.			
<b>M.—ORIGINAL WORKS—COMMUNICATIONS—</b>			
<b>M. (i).—Development of Roads of Provincial Categories—</b>			
O. . . . .	1,90,75,000	1,60,61,471	1,48,70,693
R. . . . .	—30,13,529		
Col. 1.—Mainly change in classification of some priority I border roads from this Sub-head to sub-head B (Rs. 24,50,000) and non-finalisation of the work programme of the village roads (Rs. 8,49,000), partly counterbalanced by excesses due to acceleration of certain works (Rs. 2,86,000). See items 58 to 122 of Annexure A.			
<b>M. (ii).—Construction and Improvement of National Highways . . . . .</b>			
		97,67,000	18,60,085
			—79,06,915
Col. 4.—Mainly due to (i) erroneous provision (Rs. 20,46,000) (See Sub-head D-voted-Gross) and (ii) certain works being held up for want of allotment by the Central Government (Rs. 57,80,000). See also paragraph 2 of the Review. See items 123 to 135 of Annexure A.			
<b>M. (iii).—Deduct—Recovery from the Central Government for National Highways . . . . .</b>			
		—97,67,000	—18,59,279
			+79,07,721
Col. 4.—Same as under Sub-head M (ii). See also Sub-head D.—voted—Deduct—Recoveries.			
<b>N.—ESTABLISHMENT—</b>			
O. . . . .	17,35,000	14,10,000	14,81,355
R. . . . .	—3,25,000		
Col. 1.—Reduction based on the progress of actuals.			
<b>O.—TOOLS AND PLANT—</b>			
O . . . . .	35,00,000	40,43,693	29,18,183
R. . . . .	5,43,693		
Col. 1.—Post-budget decision for the purchase of heavy earth cutting machinery.			
Col. 4.—Due mainly to (i) non-receipt of machinery during the year (Rs. 3,00,000), (ii) price of motor scrappers being less than budgeted for (Rs. 3,28,000), (iii) non-adjustment of the price of some Road Rollers (Rs. 3,43,000) and (iv) change in classification of certain charges (Rs. 1,00,000), which could not be anticipated till the close 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.
<b>Major Head " 81.—Capital Account of Civil Works outside the Revenue Account"—<i>concl.</i></b>			
<b>P.—SUSPENSE—</b>			
	Rs.		
O. . . . .	—1,10,000	—882	45,707
R. . . . .	1,09,118		
See Annexure 'B'.			
<b>Q.—Deduct—RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT . . . . .</b>			
		—1,57,075	—1,57,075
Col. 4.—Provision not made under a misapprehension.			
<hr/>			
<b>Total 81.—Capital Account of Civil Works outside the Revenue Account—</b>			
<b>Gross—</b>			
O. . . . .	3,47,67,000	3,13 25.276	2,12,22,661
R. . . . .	—34,41,724		
<b>Deduct—Recoveries . . . . .</b>		—97,67,000	—20,16,354
			+77,50,646
<hr/>			
<b>Surrenders or withdrawals within grant or approp- riation—</b>			
R. Gross . . . . .	39,26,020	39,26,020	.. —39,26,020
R. Deductions . . . . .	2,51,000	2,51,000	.. —2,51,000
<hr/>			
<b>Total—Grant No. 29—</b>			
<b>Charged . . . . .</b>		9,31,000	9,76,028
			+45,028
<b>Voted—</b>			
Gross . . . . .		6,19,54,000	4,94,10,267
Deductions . . . . .		—98,17,000	—42,45,193
Net . . . . .		5,21,37,000	4,51,65,074
			—69,71,926

## REVIEW.

The charged expenditure exceeded the appropriation by 4·8 per cent. as against by 2·6 per cent. in 1948-49. Savings in the voted section were 13·4 and 5·8 per cent. of the grant and the modified appropriation respectively as compared with 20·3 and 7·7 per cent. in the preceding year.

## REVIEW—contd.

2. (a) Out of the final savings under sub-head " M(ii)-Construction and Improvement of National Highways " and the corresponding excess under sub-head " M(iii)-Recovery from the Central Government for National Highways " savings and excesses to the extent of Rs. 57,80,000 were due to certain works being held up for want of allotment from the Centre. As in the previous years, these savings and excesses which were reported to the Central Government by the Controlling authority were, however, not regularised by reappropriation in the State Budget. The Controlling Officer stated that this was due to a misunderstanding.

(b) The final excess under sub-head " D-Repairs-Voted-Gross " and the final saving under the corresponding " Deduct-Recoveries " were due to no provision being made thereunder for the gross expenditure on repairs to National Highways and for the recoveries from the Central Government, in connection therewith. A provision of Rs. 20,46,000 for the gross expenditure on repairs to National Highways as well as for the corresponding recoveries was erroneously made under sub-heads M(ii) and M(iii) respectively where savings and excesses to that extent remained unregularised. This indicates defective budgeting and control. The Controlling authority stated that this was also due to a misapprehension.

3. The gross establishment charges of the Works and Buildings Department during the year 1949-50 amounted to Rs. 36.59 lakhs against the total works outlay of Rs. 408.63 lakhs, i.e., 8.95 per cent. A sum of Rs. 6.01 lakhs was recovered during the year on account of establishment charges for works done on behalf of private bodies and other departments and Governments. The net establishment charges stood at Rs. 30.58 lakhs which were 7.48 per cent. of the total works outlay.

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

Duly verified *Pro forma* accounts of the Bengal Motor Vehicles Tax Fund for the years 1948-49 and 1949-50 are given below :—

	1948-49	1949-50
1. Opening balance . . . . . Rs.	28,43,492	46,30,237
2. Receipts during the year . . . . .	35,31,697	37,92,951
	63,75,189	84,23,188
3. Expenditure—		
(I) Cost of Collection . . . . .	1,12,245	1,20,170
(II) Contribution to Howrah Bridge . . . . .	2,00,000	2,00,000
(III) Statutory payment to Calcutta Corporation . . . . .	4,50,000	4,50,000
(IV) Contributions to District Boards . . . . .	6,50,000	..
(V) Contributions to Municipalities . . . . .	3,32,707	1,92,840
	17,44,952	9,63,010
Closing balance	46,30,237	74,60,178

## REVIEW—contd.

5. Sub-head "K-Development Programme".—The details of the schemes included under the sub-head and the expenditure incurred on each of them are given below :—

Name of the Scheme.	Expenditure during 1949-50 (a)
	Rs.
(1) Improvement of jails . . . . .	2,775
(2) Establishment of Police Wireless Headquarters, Tollygunge. . . . .	1,41,269
(3) Immediate and final plan of Sibpore Engineering College . . . . .	14,08,445
(4) Expansion and training facilities for graduate men and women teachers . . . . .	16,062
(5) Introduction of Basic Education . . . . .	698
(6) Primary Training College . . . . .	1,80,891
(7) Maintenance of Auxiliary Government Hospitals . . . . .	3,35,187
(8) Rehabilitation and Improvement of existing hospitals . . . . .	1 70,190
(9) Provision of an Infectious Diseases Hospital in Calcutta . . . . .	10,173
(10) Control and prevention of venereal diseases . . . . .	21,714
(11) Establishment of T. B. Sanatorium and Establishment of a T. B. Hospital at Kanchrapara . . . . .	2,91,233
(12) Conversion of Campbell Medical School into a college. . . . .	91,082
(13) Anti-leprosy scheme . . . . .	42,291
(14) Establishment of a Central Live Stock Research-cum-Breeding station at Haringhata . . . . .	7,18,952
(15) Organisation of Horticultural Section for development of fruits and fruit product industry . . . . .	-1,968
(16) Constructing a cattle breeding-cum-Agricultural Farm at Kalimpong . . . . .	-45
(17) Reorganisation of Ceramic Institute . . . . .	97,862
(18) Constructing Sericultural Institute . . . . .	-541
(19) Reorganisation of Bengal Textile Institute . . . . .	-84,592
(20) Peace-time Fire service . . . . .	5,723
Total . . . . .	34,47,421

( a ) represents expenditure on works portions only.



REVIEW—*contd.*

6. *Subventions from the Central Road Fund.*—The proceeds of extra duty levied on motor spirit for purposes of road development, exclusive of the part attributable to motor spirit used for the purpose of Civil aviation, are credited as a block grant to the Central Road Fund, 15 p. c. of the block grant being retained as a Central Reserve. Out of the balance allocations are made for expenditure—

- (a) in each Part A State.
- (b) elsewhere in the Indian Union and
- (c) in Part B and C States in the proportion of the consumption of motor spirit in each area to the total consumption. Under a resolution of the Central Legislature in 1937 the portions allocated for expenditure in Governors' Provinces (Part A States) are retained by the Union Government. Allotments are made therefrom at 90 p. c. of the estimated expenditure to be incurred in each quarter. The amounts allotted may, subject to the previous approval of the Union Government to each proposal made, be expended on the construction, the reconstruction or the maintenance of roads and bridges belonging to State Governments and local bodies. In addition, special grants from the Reserve are also made by the Union Government for expenditure on such schemes as may be approved by them.

The amounts allotted to the States are credited in the provincial books to the Deposit head "Subvention from the Central Road Fund". The actual expenditure incurred each month on projects falling within the programme is debited to "50-Civil works-Provincial" under the minor head "Communications", "Grants-in-aid" or "Establishment" as the case may be. At the same time, an equivalent amount is transferred month by month to the deposit head by credit to the head "XXXIX-Civil works—Provincial—Transfer from Central Road Fund". The accounting procedure in respect of the schemes financed from the special grant from the Reserve is the same as that for the ordinary allotments except that the actual expenditure incurred by the State Government is debited month by month to the Union Government by credit to the deposit head and the adjustment by debit to the deposit head and credit to the revenue head is made on receipt of the intimation of acceptance of the debit.

REVIEW—*concl'd.*

An account of the subventions to end of the year 1949-50 is given below :—

Opening balance on the 1st April, 1949 . . . . . Rs. 7,99,760

1	To end of the year 1948-49.	During the year 1949-50.	Total to end of the year 1949-50.
	Rs.	Rs.	Rs.
<b>Allotment from the Central Road Fund—</b>			
(i) Ordinary . . . . .	16,41,832	48,26,800	64,68,632
(ii) Special grant from the reserve . . . . .	58,741	—	58,741
<b>Total</b> . . . . .	<b>17,00,573</b>	<b>48,26,800</b>	<b>65,27,373</b>
<b>Expenditure on projects financed from subventions from the Central Road Fund—</b>			
(i) Ordinary . . . . .	8,42,072	51,10,075	59,52,147
(ii) Special grant from the reserve . . . . .	58,741	—	58,741
<b>Total Expenditure</b> . . . . .	<b>9,00,813</b>	<b>51,10,075</b>	<b>60,10,888</b>
Closing balance on the 31st March, 1950 . . . . .	7,99,760	—2,83,275	5,16,485
The details of expenditure incurred during the year under review are given below :—			
(a) Expenditure on Road Fund Works classified as communications. . . . .	..	..	51,10,075
(b) Grant-in-aid . . . . .	..	..	..
(c) Establishments . . . . .	..	..	..
(d) Tools and Plant . . . . .	..	..	..
<b>Total</b> . . . . .	..	..	<b>51,10,075</b>

The total commitments after the close of the year in respect of incomplete works of the province financed from the Central Road Fund amounted to Rs. 29.11 lakhs.

The credits and debits to the Fund as indicated in the above account were for amounts authorised by the existing rules of the fund and no diversion from the fund has been noticed in respect of the year 1949-50.

## 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.
<b>50.—CIVIL WORKS.</b>					
<b>ORIGINAL WORKS—BUILDINGS—</b>					
<b>1.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—</b>					
1. Construction of sheds for additional office accommodation at Anderson House, Alipore . . . . . (Structural and electrical portions).	18,000	16,500	15,044	—2,956	—1,456
Col. 5.—Lower rates of tenders.					
Estimate Rs. 3,96,265 ; expenditure to end of 1949-50 Rs. 4,16,965 ; excess Rs. 20,700; in progress. See Sub-head A. 4—Voted.					
2. Construction of a new four storied building between Blocks Nos. 1 and 2, Writers' Buildings, Calcutta . . . .	2,50,000	1,99,994	2,11,358	—38,642	+11,364
Col. 5.—Delay in starting the works.					
Estimate <i>nil</i> ; expenditure to end of 1949-50 Rs. 2,11,358 ; excess Rs. 2,11,358 ; in progress. See Sub-head A. 4—Voted.					
3. Construction of a temporary building for new headquarters of West Dinajpur District at Balurghat . . . . .	50,000	63,000	59,219	+9,219	—3,781
Col. 5.—Due to change in specification.					
Estimate <i>nil</i> ; expenditure to end of 1949-50 Rs. 2,33,715 ; excess Rs. 2,33,715 ; in progress. See Sub-head A. 4—Voted.					
4. Construction of a new Civil Court building at Howrah . .	1,00,000	3,138	2,389	—97,611	—749
Col. 5.—Due to delay in acceptance of tenders and in collection of materials.					
Estimate Rs. 3,04,175 ; expenditure to end of 1949-50 Rs. 1,27,882 ; balance Rs. 1,76,293 ; in progress. See Sub-head A. 5.					

## 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.
<b>50.—CIVIL WORKS—contd.</b>					
<b>ORIGINAL WORKS—BUILDINGS—contd.</b>					
<b>I. Major Works above Rs. 1 lakh for which specific provision was made in the Budget—contd.</b>					
5. Opening of a special jail at Berhampore. . . . .	10,000	10,000	501	—9,499	— 9,499
Cols. 5 and 6.— Paucity of materials.					
Estimate Rs. 3,33,764 ; expenditure to end of 1949-50 Rs. 3,39,804 ; excess Rs. 6,040 ; in progress. See Sub-head A. 6.					
6. Certain additions and alterations to surplus military buildings in the compound of Government House at Barrackpore for accommodation of Police Force . . . .	1,17,000	1,17,000	13,790	—1,03,210	—1,03,210
Cols. 5 and 6.—Less percentage of tenders for the structural portion of the work. See also item 17 of the Annexure.					
Estimate <i>nil</i> , expenditure to end of 1949-50 Rs. 13,790 ; excess Rs. 13,790 ; in progress. See Sub-head A. 7.					
7. Land and buildings for the proposed Darjeeling College .	2,00,000	..	..	—2,00,000	..
Col. 5.—Provision for the work not being utilised pending settlement of land acquisition. See Sub-head A. 9.					
8. Construction of Nurses' quarters "A" Block in connection with opening of 30 beds, etc., in the Eden Hospital Extension at Medical College Hospital, Calcutta . . . . .	1,50,000	1,13,500	1,14,287	—35,713	+787

Col. 5.—Slow progress of the work due to disturbances in the city.

Estimate Rs. 1,90,823 ; expenditure to end of 1949-50 Rs. 2,39,555 ; excess Rs. 48,732 ; in progress. See Sub-head A. 10.

## 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.

1.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—concl'd.

9. Extension of Poultry Multiplication Centre at Midnapore .	15,000	12,000	4,162	—10,838	—7,838
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Cols. 5 and 6.—Non-acceptance of tenders.

Estimate *nil*; expenditure to end of 1949-50 Rs. 2,05,927; excess Rs. 2,05,927; in progress. See Sub-head A. 12.

10. Construction of buildings for Sericultural Farm at Kalimpong . . . . .	10,000	..	921	—9,079	+921
----------------------------------------------------------------------------	--------	----	-----	--------	------

Col. 5.—Provision for the work was made under a misapprehension.

Estimate Rs. 1,19,944; expenditure to end of 1949-50 Rs. 1,11,227; balance Rs. 8,717; in progress. See Sub-head A. 15.

11. Construction of combined electrical and mechanical workshop in Calcutta . . . . .	10,000	7,921	7,483	—2,517	—48
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Col. 5.—Non-utilisation of the provision for the electrical work during the year.

Estimate Rs. 1,32,605; expenditure to end of 1949-50 Rs. 1,29,034; balance Rs. 3,571; in progress. See Sub-head A. 16.

II.—Other major works for which specific provision was made in the Budget.

12. Collectively . . . . .	5,42,700	3,31,534	3,05,528	—2,37,172	—26,006
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Col. 5.—Due mainly to (i) non-availability of materials (Rs. 70,600), (ii) postponement of works (Rs. 49,000), (iii) more work done in the previous year than anticipated (Rs. 40,000), (iv) abandonment of a work (Rs. 12,600) and (v) revision of estimate for a work (Rs. 27,500). See Sub-heads A. 4.—Voted, A. 6, A. 7, A. 9, A. 10, A. 11, A. 12 and A. 16.

## 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.
<b>50.—CIVIL WORKS—contd.</b>					
<b>ORIGINAL WORKS—BUILDINGS—contd.</b>					
III(a).—Major works above Rs. 50,000 for which specific provision was not made in the Budget—					
13. Purchase of premises No. 3, Hailey Road, New Delhi, for use as hostel for Hon'ble Ministers and other high officials of West Bengal visiting Delhi for official business . . . . .	..	3,09,000	3,03,094	+3,03,094	—5,906
Col. 5.—Post-budget decision for the work.					
Estimate not yet sanctioned ; expenditure to the end of 1949-50 Rs. 3,03,094 ; excess Rs. 3,03,094 ; in progress. See Sub-head A. 4.—Voted.					
14. Construction of barracks for family quarters for head warders in the Central Jail at Midnapore . . . . .	..	3,950	5,657	+5,657	+1,707
Col. 5.—Additional works cropping up due to certain change in specification.					
Estimate Rs. 1,26,499 ; expenditure to end of 1949-50 Rs. 1,44,588 ; excess Rs. 18,089 ; in progress. See Sub-head A. 6.					
15.—Conversion of the Old Buxar Special Reserve Jail building into a special jail for accommodation of prisoners . . . . .	..	11,000	10,207	+10,207	—793
Col. 5.—Post-budget decision to take up the work.					
Estimate Rs. 1,51,281 ; expenditure to end of 1949-50 Rs. 10,207 ; balance Rs. 1,41,074 ; in progress. See Sub-head A. 6.					
16. Repairs, additions, alterations, etc., to the present hutments at Barrackpore for accommodation of the Armed Police Battalions and other Units . . . . .	..	7,00,000	6,45,220	+6,45,220	—54,780
Col. 5.—Same as under item 15.					
Estimate (for a sub-work only) Rs. 1,85,423 ; expenditure to end of 1949-50 Rs. 9,73,256 excess Rs. 7,87,833 ; in progress. See Sub-head A. 7.					

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.
<b>. 50.—CIVIL WORKS—<i>contd.</i></b>					
<b>ORIGINAL WORKS—BUILDINGS—<i>contd.</i></b>					
<b>III(a).—Major works above Rs. 50,000 for which specific provision was not made in the Budget—<i>contd.</i></b>					
17. Rewiring the electrical installation in the existing Transit Camp in the compound of the Government House at Barrackpore for the accommodation of Bengal Armed Police and R. I. A. F. Battalion . . .	..	..	39,545	+39,545	+39,545
Cols. 5 and 6.—Provision included under item 6 of the Annexure.					
Estimate Rs. 1,92,376 ; expenditure to end of 1949-50 Rs. 1,79,346 ; balance Rs. 13,030 ; in progress. See Sub-head A. 7.					
18. Conversion of sheds at Hijli into family quarters for accommodation of 200 married constables of the E. F. R. including water supply arrangement . . .	..	1,170	1,170	+1,170	..
Col. 5.—Arrear liabilities for a completed work.					
Estimate Rs. 87,420 ; expenditure to end of 1949-50 Rs. 70,065 ; balance Rs. 17,355 ; in progress. See Sub-head A. 7.					
19. Acquisition of 3 white buildings in the compound of the Body Guard Lines at Alipore. . .	..	37,520	37,220	+37,220	—300
Col. 5.—Expenditure not foreseen at the budget stage.					
Estimate Rs. 1,58,988 ; expenditure to end of 1949-50 Rs. 56,584 ; balance Rs. 1,02,404 ; in progress. See Sub-head A. 7.					
20. Constructing office building, machine shop, etc., at 40, Beltola Road . . .	..	..	—2	—2	—2
Estimate Rs. 82,225 ; expenditure to end of 1949-50 Rs. 83,964 ; excess Rs. 1,739 ; in progress. See Sub-head A. 7.					

## 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.
<b>50.—CIVIL WORKS—contd.</b>					
<b>ORIGINAL WORKS—BUILDINGS—contd.</b>					
III(a).—Major works above Rs. 50,000 for which specific provision was not made in the Budget—concl'd.					
21. Conversion of F. S. D. sheds into barracks for accommodation of 400 constables of E. F. R. at Hijli . . . . .	..	17,947	13,293	+13,293	—4,654
Col. 5.—Same as under item 15. Col. 6.—Non-receipt of certain debits in time.					
Estimate Rs. 87,420; expenditure to end of 1949-50 Rs. 1,40,678; excess Rs. 53,258; in progress. See Sub-head A. 7.					
22. Construction of barracks for police constables in the Body Guard lines at Alipore . . . . .	..	3,00,304	3,12,926	+3,12,926	+12,622
Col. 5.—Same as under item 15.					
Estimate Rs. 9,50,050; expenditure to end of 1949-50 Rs. 3,13,022; balance Rs. 6,37,028; in progress. See Sub-head A. 7.					
23. Short term scheme for accommodation of E. F. R. at Hijli and Salua to make room for the higher Institute of Technology, Government of India, at Hijli . . . . .	..	1,20,000	91,357	+91,357	—28,643
Col. 5.—Same as under item 15. Col. 6.—Non-acceptance of supplementary tenders and non-receipt of certain debits within the year.					
Estimate nil; expenditure to end of 1949-50 Rs. 91,357; excess Rs. 91,357; in progress See Sub-head A. 7.					
24. Construction of Vagrants' Home at Mahalandi . . . . .	..	—45,300	—49,497	—49,497	—4,197
Col. 5.—Transfer of materials consequent on the work being kept in abeyance.					
Estimate Rs. 12,98,033; expenditure to end of 1949-50 Rs. 1,03,348; balance Rs. 11,94,685; in progress. See Sub-head A. 18.					



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.
<b>50.—CIVIL WORKS—<i>contd.</i></b>					
<b>ORIGINAL WORKS—BUILDINGS—<i>concl.</i></b>					
III(b).—Other major works for which specific provision was not made in the Budget—					
25.—Collectively . . . . .	..	1,17,773	1,09,563	+1,09,563	—8,210
Col. 5.—Mainly post-budget decision to take up some works ( Rs. 98,000 ) and transfer of a building from the Administrative Department to the books of the Works and Buildings Department ( Rs. 11,000 ).					
See Sub-heads A. 4—Voted, A. 6, A. 7, A. 9 and A. 12.					
IV.—Minor works—					
26.—Collectively—					
<i>Charged</i> . . . . .	26,000	20,810	20,820	—5,180	+10
Col. 5.—Execution of lesser number of works. See Sub-head A-4—Charged.					
Voted . . . . .	4,25,500	5,34,927	6,05,076	+1,79,576	+70,149
Col. 5.—Mainly due to the augmentation of works, post-budget decision to take up certain works and payment of arrears. See Sub-heads A-1 to A-3, A-4—Voted, A-5 to A-18.					
<hr/>					
<b>Total—Original Works—Buildings—</b>					
<i>Charged</i> . . . . .	26,000	20,810	20,820	—5,180	+10
Voted . . . . .	18,98,200	29,82,878	28,59,511	+9,61,311	—1,23,367

## 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.
<b>50.—CIVIL WORKS—contd.</b>					
<b>ORIGINAL WORKS—COMMUNICATIONS—</b>					
Works Met From State Revenues—					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—					
27. Construction of a main road on the Eastern side in Part II of the Kalimpong Development area . . . . .	94,000	50,000	48,861	—45,139	—1,139
Col. 5.—Non-supply of materials in time.					
Estimate <i>nil</i> , expenditure to end of 1949-50 Rs. 3,29,137; excess Rs. 3,29,137; in progress. See Sub-head B.					
28. Construction of the West Main Road, in part II of the Kalimpong Development area at Kalimpong including construction of roads Nos. 5 and 10 . . . . .	60,000	88,000	91,653	+31,653	+3,653
Col. 5.—Acceleration of the work.					
Estimate <i>nil</i> , expenditure to end of 1949-50 Rs. 2,31,622; excess Rs. 2,31,622; in progress. See Sub-head B.					
29. Improvement to the road leading from the Headquarters to the air-craft landing ground at Balurghat . . . . .	50,000	40,000	22,611	—27,389	—17,389
Col. 5.—Scarcity of materials (Rs. 10,000).					
Estimate <i>nil</i> ; expenditure to end of 1949-50 Rs. 32,828; excess Rs. 32,828; in progress. See Sub-head B.					
30. Improvement of the town portion of Contai Belda Road	26,000	40,000	42,301	+16,301	+2,301
Col. 5.—Re-allotment for uncompleted work of the previous year.					
Estimate Rs. 1,09,556; expenditure to end of 1949-50 Rs. 86,535; balance Rs. 23,021; 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—contd.

## Works Met From State Revenues—contd.

## I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—concl'd.

31. Construction of a new road in lieu of Sir Ramesh Mitra Road at Dum Dum . . .	2,32,000	—15,920	..	—2,32,000	+15,920
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Col. 5.—Abandonment of the work. Col. 6.—Erroneous surrender of funds. See Sub-head B

## II.—Other major works for which specific provision was made in the Budget—

32. Collectively . . . . .	35,200	20,449	20,243	—14,957	—206
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Col. 5.—Shortage of materials and transport difficulty. See Sub-head B.

## III(a).—Major works above Rs. 50,000 for which specific provision was not made in the Budget—

33. Construction of a Kutchha landing strip at Balurghat . . .	..	60,000	57,356	+57,356	—2,644
----------------------------------------------------------------	----	--------	--------	---------	--------

Col. 5.—Uncompleted work of the previous year and additional works cropping up due to change in specification.

Estimate nil ; expenditure to end of 1949-50 Rs. 58,593 ; excess Rs. 58,593 ; 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.
<b>50.—CIVIL WORKS—contd.</b>					
<b>ORIGINAL WORKS—COMMUNICATIONS—contd.</b>					
Works Met From State Revenues—concl'd.					
III(b).—Other major works for which specific provision was not made in the Budget—					
34. Collectively	..	50,000	47,810	+47,810	—2,190
Col. 5.—Post-budget decision to take up certain works during the year. See Sub-head B.					
IV.—Minor works—					
35. Collectively . . . . .	40,000	13,491	6,308	—33,992	—7,183
Cols. 5 and 6.—Curtailment of expenditure (Rs. 26,509) and non-execution of certain works (Rs. 7,182). See Sub-head B.					
<b>TOTAL—Works Met From State Revenues . . . . .</b>	<b>5,37,200</b>	<b>3,46,020</b>	<b>3,37,143</b>	<b>—2,00,057</b>	<b>—8,877</b>
Works Financed from the Subventions from the Central Road Fund—					
1. Major works above Rs. 1 lakh for which specific provision was made in the Budget—					
36. Construction of the Burdwan Arambagh Road from 10th to 22nd mile . . . . .	82,000	..	—15,673	—97,673	—15,673
Col. 5.—Non-acquisition of lands during the year. Col. 6.—Transfer of materials to other works.					
Estimate Rs. 11,68,308 ; expenditure to end of 1949-50 Rs. 9,04,280 ; balance Rs. 2,64,028 ; in progress. See Sub-head B.					
37. Improvement of the road from Sainthia to Sultanpur in the district of Birbhum .	4,00,000	1,90,000	1,59,154	—2,40,846	₹ 30,846
Col. 5.—Non-receipt of materials from the suppliers. Col. 6.—Liabilities for Railway freights carried forward.					
Estimate Rs. 2,00,411; expenditure to end of 1949-50 Rs. 3,43,615 ; excess Rs. 1,43,204 ; in progress. See Sub-head B.					

## ANNEXURE A—contd.

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

Description of work.	Original appro- priation.	Modified appro- priation.	Expendi- ture.	Outlay compared with	
				Original appro- priation. More+ Less—.	Modified appro- priation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—contd.</b>					
<b>ORIGINAL WORKS—COMMUNICATIONS</b>					
—contd.					
Works Financed from the Subventions from the Central Road Fund—contd.					
<b>I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.</b>					
38. Improvement to Burdwan-Arambagh Road towards Arambagh end . . . . .	3,00,000	18,000	15,663	—2,84,337	—2,337
Col. 5.—Same as under item 36.					
Estimate Rs. 7,20,000 ; expenditure to end of 1949-50 Rs. 19,614 ; balance Rs. 7,00,386: in progress. See Sub-head B.					
39. Construction of Belgatchia Bridge . . . . .	5,00,000	..	..	—5,00,000	..
Col. 5.—The work programme was not finalised within the year. See Sub-head B.					
40.—Improvement of the Alipore-Falakata Road in the district of Jalpaiguri excluding bridges and culverts . . . . .	1,50,000	13,563	7,470	—1,42,530	—6,093
Cols. 5 and 6—Mainly non-acceptance of tenders for metals, etc.					
Estimate nil; expenditure to end of 1949-50 Rs. 6,41,064; excess Rs. 6,41,064 ; in progress. See Sub-head B.					
41. Improvement of the road from Kandi to Sultanpur in the district of Murshidabad . . . . .	3,00,000	45,000	45,239	—2,54,761	+239
Col. 5.—Mainly slow progress of the work due to late decision (Rs. 2,55,000) and transfer of materials to other works (Rs. 15,939).					
Estimate nil ; expenditure to end of 1949-50 Rs. 3,13,777 ; excess Rs. 3,13,777 ; in progress. See Sub-head B.					
42. Improvement of the road from Krishnagar to Hridaypur in the district of Nadia . . . . .	4,00,000	1,50,000	1,27,327	—2,72,673	—22,673
Cols. 5 and 6.—Same as under item 41.					
Estimate nil ; expenditure to end of 1949-50 Rs. 8,25,579; excess Rs. 8,25,579 ; 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.
<b>50.—CIVIL WORKS—contd.</b>					
<b>ORIGINAL WORKS—COMMUNICATIONS—contd.</b>					
Works Financed from the Subventions from the Central Road Fund—contd.					
<b>I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.</b>					
43. Metalling and modernising the road from Santipur to Krishnagar . . . . .	1,00,000	1,00,000	98,046	—1,954	—1,954
Estimate Rs. 2,63,514 ; expenditure to end of 1949-50, Rs. 3,92,600 ; excess Rs. 1,29,086 ; in progress. See Sub-head B.					
44. Construction of bridge over Damodar on the Burdwan-Arambagh Road (construction of low level fair weather road)	50,000	95,000	1,11,130	+61,130	+16,130
Col. 5.—Due to change in specification. Col. 6.—Materials purchased for some items of the work which were subsequently abandoned, could not be transferred to other works during the year.					
Estimate Rs. 1,58,991 ; expenditure to end of 1949-50 Rs. 1,90,387 ; excess Rs. 31,396 ; in progress. See Sub-head B.					
45. Improvement to Ranaghat-Santipur Road . . . . .	1,00,000	1,00,000	58,874	—41,126	—41,126
Cols. 5 and 6. —Non-receipt of materials to the expected quantity.					
Estimate nil ; expenditure to end of 1949-50 Rs. 3,54,945 ; excess Rs. 3,54,945 ; in progress. See Sub-head B.					
<b>III (a). Major works above Rs. 50,000 for which specific provision was not made in the Budget—</b>					
46. Construction of re-inforced concrete bridge over Bally-Khal.	..	161	65	+65	—96
Estimate not yet sanctioned ; expenditure to end of 1949-50 Rs. 9,88,569 ; excess Rs. 9,88,569 ; in progress. See Sub-head B.					
47 Gajol-Bansihari-Balurgaht Road (Malda-Balurghat Road) ..		6,05,000	6,07,081	+6,07,081	+2,081
Col. 5.—Change in classification. See also item 64.					
Estimate Rs. 73,11,900 ; expenditure to end of 1949-50 Rs. 12,26,210 ; balance Rs. 60,85,690 ; 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.
<b>50.—CIVIL WORKS—concl'd.</b>					
<b>ORIGINAL WORKS—COMMUNICATIONS—concl'd.</b>					
Works Financed from the Subventions from the Central Road Fund—concl'd.					
III(a).—Major works above Rs. 50,000 for which specific provision was not made in the Budget—concl'd.					
48. Banshihari-Kaliagunj Road . . . . .		5,00,000	5,02,725	+5,02,725	+2,725
Col. 5.—Same as under item 47. Estimate Rs. 47,81,880 ; expenditure to end of 1949-50 Rs. 5,53,163 ; balance Rs. 42,28,717 ; in progress. See Sub-head B.					
49. Berhampore-Jalangi Road . . . . .		13,00,000	18,70,905	+18,70,905	+5,70,905
Col. 5.—Same as under item 47. (Rs. 13,00,000). Col. 6.—Unanticipated adjustment of arrears. Estimate Rs. 42,68,100 ; expenditure to end of 1949-50 Rs. 18,70,905 ; balance Rs. 23,97,195 ; in progress. See Sub-head B.					
50. Plassey-Betai Road . . . . .		6,00,000	6,86,957	+6,86,957	+86,957
Cols. 5 and 6.—Same as under item 47 (Rs. 6,00,000) and rapid progress of the work (Rs. 86,957). Estimate Rs. 41,57,400 ; expenditure to end of 1949-50 Rs. 7,94,458 ; balance Rs. 33,62,942 ; in progress. See Sub-head B.					
51. Bongaon-Bagdah-Boyra Road . . . . .		8,08,000	8,60,938	+8,60,938	+52,938
Col. 5.—Same as under item 47. Estimate Rs. 32,87,600 ; expenditure to end of 1949-50 Rs. 13,84,930 ; balance Rs. 19,02,670 ; in progress. See Sub-head B.					
51 A.—Other Works— Collectively . . . . .				—25,826	—25,826 —25,826
Cols. 5 and 6—Transfer of materials to other works.					
Total—Works Financed from the Subventions from the Central Road Fund . . . . .		23,82,000	45,24,724	51,10,075	+27,28,075 +5,85,351
Total—Original Works—Communi- cations . . . . .		29,19,200	48,70,744	54,47,218	+25,28,018 +5,76,474

## 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.
<b>50 —CIVIL WORKS—concl.</b>					
<b>ORIGINAL WORKS—MISCELLANEOUS—</b>					
<b>I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget —</b>					
52. Construction of Gandhi Ghat at Barrackpore (including electric installation)		40,000	34,367	32,425	—7,575 —1,942
Col. 5.—Some supplementary demands were not settled during the year.					
Estimate nil; expenditure to end of 1949-50 Rs. 3,90,446; excess Rs. 3,90,446; in progress. See Sub-head C.					
<b>III(a)—Other major works above Rs. 50,000 for which specific provision was not made in the Budget—</b>					
53. Construction of Mahajati Sadan Buildings at 166, Chittaranjan Avenue in Calcutta, in pursuance of Mahajati Sadan Act, 1949		..	30,000	29,195	+29,195 —805
Col. 5.—Post-budget decision to take up the work.					
Estimate Rs. 78,514; expenditure to end of 1949-50 Rs. 29,195; balance Rs. 49,319; in progress. See Sub-head C.					
<b>IV.—Minor works—</b>					
54. Collectively		..	..	8,444	+8,444 +8,444
Cols. 5 and 6.—Expenditure incurred at the fag end of the year.					
See Sub-head C.					
<b>Total—Original Works—Miscellaneous</b>		40,000	64,367	70,064	+30,064 +5,697



## 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.
<b>81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—</b>					
<b>ORIGINAL WORKS—BUILDINGS—</b>					
<b>I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—</b>					
55. Scheme for establishment of a Mechanical Division in Survey Division No. II.	6,07,000	..	5,612	—6,01,388	+5,612
Col. 5.—The scheme did not mature for execution.					
Estimate nil; expenditure to end of 1949-50 Rs. 5,612; excess Rs. 5,612; in progress. See Sub-head L.					
<b>II.—Other major works for which specific provision was made in the Budget—</b>					
56. Collectively . . . . .	1,93,000	41,000	40,144	—1,52,856	—856
Col. 5.—Two projects did not mature and one was abandoned. See Sub-head L.					
<b>IV.—Minor works—</b>					
57. Collectively . . . . .	..	2,994	882	+882	—2,112
See Sub-head L.					
<b>Total—Original Works—Buildings</b>	<b>8,00,000</b>	<b>43,994</b>	<b>46,638</b>	<b>—7,53,362</b>	<b>+2,644</b>
<b>ORIGINAL WORKS—COMMUNICATIONS—</b>					
<b>Development of Roads of Provincial Categories—</b>					
<b>I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—</b>					
58. Taldangra-Bansa Road . . . . .	4,00,000	4,40,000	3,38,410	—61,590	—1,01,590
Cols. 5 and 6.—Non-receipt in full of the debits for land acquisition charges.					
Estimate Rs. 33,35,252; expenditure to end of 1949-50 Rs. 10,36,672; balance Rs. 32,98,580; in progress. See Sub-head M(i).					
59. Banskura Taldangra Road . . . . .	1,00,000	2,72,000	2,42,457	+1,42,457	—29,548
Cols. 5 and 6.—Same as under item 58.					
Estimate Rs. 13,74,300; expenditure to end of 1949-50 Rs. 5,84,222; balance Rs. 7,90,078; in progress. See Sub-head M (i).					

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.
<b>81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—<i>contd.</i></b>					
<b>ORIGINAL WORKS—COMMUNICATIONS—<i>contd.</i></b>					
<b>Development of Roads of Provincial Categories—<i>contd.</i></b>					
<b>I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—<i>contd.</i></b>					
60. Mourigram-Uluberia Road	4,00,000	1,15,000	98,010	—3,01,990	—16,990
Cols. 5 and 6.—The work was taken up partially.					
Estimate <i>nil</i> ; expenditure to end of 1949-50, Rs. 98,501; excess Rs. 98,501 in progress. See Sub-head M (i).					
61. Naldubi-Satberia Road	1,00,000	1,85,000	26,466	—73,534	—1,58,534
Cols. 5 and 6.—Non-adjustment of the cost of land.					
Estimate Rs. 2,84,800; expenditure to end of 1949-50, Rs. 28,889; balance Rs. 2,55,911; in progress. See Sub-head M (i).					
62. Baidyabati-Tarakeswar Road	4,00,000	6,00,000	6,28,649	+2,28,649	+28,649
Col. 5.—Acceleration of the work.					
Estimate Rs. 15,00,100; expenditure to end of 1949-50, Rs. 7,79,921; balance Rs. 7,20,179; in progress. See Sub-head M (i).					
63. Diamond Harbour-Kakdwip Road	4,00,000	7,25,000	6,12,810	+2,12,810	—1,12,190
Col. 5.—Post-budget decision to complete the manufacture of bricks and the construction of some minor bridges. Col. 6.—Mainly non-payment of compensation for land acquisition during the year.					
Estimate Rs. 9,67,573; expenditure to end of 1949-50 Rs. 10,74,448; excess Rs. 1,06,875; in progress. See Sub-head M (i).					
64. Malda-Balurghat Road	11,50,000	..	..	—11,50,000	..
Col. 5.—Change in classification. See also item 47 and Sub-head M (i).					

## 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.
<b>81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.</b>					
<b>ORIGINAL WORKS—COMMUNICATIONS—contd.</b>					
<b>Development of Roads of Provincial Categories—contd.</b>					
<b>I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.</b>					
65. Krishnagar-Berhampore-Kandi Road . . . . .	8,00,000	10,11,500	11,00,988	+ 3,00,988	+ 89,488
Col. 5.—Acceleration of the work.					
Estimate <i>nil</i> ; expenditure to end of 1949-50, Rs. 13,52,320; excess Rs. 13,52,320; in progress. See Sub-head M (i).					
66. Barasat-Basirhat Road . . . . .	1,00,000	..	..	—1,00,000	..
Col. 5.—The work did not mature for execution. See Sub-head M (i).					
67. Replacing P.B.S. surface of Grand Trunk Road by carpetting (51½ M.P. to 53½ M.P.)	1,50,000	..	..	—1,50,000	..
Col. 5.—Change in alignment. See Sub-head M (i).					
68. Algora-Pedong-Rishi River Road . . . . .	1,50,000	8,104	5,625	—1,44,375	—2,479
Col. 5.—Due to late decision to take up the work. Col. 6.—The anticipated metals could not be collected.					
Estimate <i>nil</i> ; expenditure to end of 1949-50; Rs. 5,625; excess Rs. 5,625; in progress. See Sub-head M (i).					
66. Katwa-Kusumgram-Manteswar Road . . . . .	2,00,000	70,000	63,926	—1,36,074	—6,074
Col. 5.—Exclusion of two sections from the main estimate and non-availability of stone ballasts.					
Estimate <i>nil</i> ; expenditure to end of 1949-50, Rs. 63,926; excess Rs. 63,926; in progress. See Sub-head M (i).					

## 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.
<b>81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.</b>					
<b>ORIGINAL WORKS—COMMUNICATIONS—contd.</b>					
<b>Development of Roads of Provincial Categories—contd.</b>					
<b>I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.</b>					
70. Jagatpur-Dharmapota Road	2,50,000	75,000	53,063	—1,96,937	—21,937
Col. 5.—Partial effect being given during the year. Col. 6.—Mainly liability carried forward.					
Estimate Rs. 15,62,500; expenditure to end of 1949-50, Rs. 98,835; balance Rs. 14,63,665; in progress. See Sub-head M (i).					
71. Madhubati-Bengai Road	50,000	1,03,500	82,285	+32,285	—21,215
Col. 5.—In the absence of definite data provision for land acquisition charges could not be included in the original budget. Col. 6.—Non-receipt of certain debits during the year.					
Estimate Rs. 1,34,800; expenditure to end of 1949-50, Rs. 86,806; balance Rs. 47,994; in progress. See Sub-head M (i).					
72. Tamluk-Contai Road	3,00,000	4,12,610	4,21,261	+1,21,261	+8,651
Col. 5.—Acceleration of the work.					
Estimate <i>nil</i> ; expenditure to end of 1949-50, Rs. 4,21,306; excess Rs. 4,21,306; in progress. See Sub-head M (i).					
73. Contai-Digha Road	1,50,000	75,000	75,006	—74,994	+6
Col. 5.—Delayed decision to take up the work and late acceptance of tenders.					
Estimate Rs. 79,15,500; expenditure to end of 1949-50, Rs. 75,006; balance Rs. 78,40,494; in progress. See Sub-head M (i).					

## 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.
<b>81. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.</b>					
<b>ORIGINAL WORKS—COMMUNICATIONS—contd.</b>					
<b>Development* of Roads of Provincial Categories—contd.</b>					
<b>I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.</b>					
74. Meehada R. S.—Tamluk .	1,50,000	..	—16,683	—1,66,683	—16,683
Col. 5.—The work was abandoned after the budget stage. See Sub-head M (i).					
75. Basudevpur Sutahata Coast	4,00,000	2,45,524	2,48,039	—1,51,961	+2,515
Col. 5.—Delay in the acquisition of land and non-completion of earth work to the desired extent.					
Estimate Rs. 11,51,000; expenditure to end of 1949-50 Rs. 2,83,195; balance Rs. 8,67,805; in progress. See Sub-head M (i).					
76. Contai-Belda Road . . .	5,00,000	13,75,000	11,92,824	+6,92,824	—1,82,176
Col. 5.—Acceleration of the work according to the top priority programme. Col. 6.—Land acquisition charges could not be adjusted during the year.					
Estimate Rs. 33,78,200; expenditure to end of 1949-50 Rs. 23,02,132; balance Rs. 10,76,068; in progress. See Sub-head M (i).					
77. Mahishadal-Nandigram Road	2,50,000	2,40,741	2,50,531	+531	+9,790
Estimate Rs. 13,30,600; expenditure to end of 1949-50 Rs. 2,81,675; balance Rs. 10,48,925; in progress. See Sub-head M (i).					
78. Bolepur-Palitpur Road .	1,50,000	2,85,000	1,63,642	+13,642	—1,21,358
Col. 6.—Liability carried forward.					
Estimate nil; expenditure to end of 1949-50 Rs. 2,63,428; excess Rs. 2,63,428; in progress. See Sub-head M (i).					
79. Bolepur-Sriniketan Road .	50,000	1,10,000	1,02,929	+52,929	—7,071
Col. 5.—Rapid progress of the work.					
Estimate nil; expenditure to end of 1949-50 Rs. 1,10,422; excess Rs. 1,10,422; in progress. See Sub-head M (i).					

## 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.
<b>81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.</b>					
<b>ORIGINAL WORKS—COMMUNICATIONS—contd.</b>					
<b>Development of Roads of Provincial Categories—contd.</b>					
<b>I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.</b>					
80. Bankura-Ranibandh Road .	4,00,000	5,23,000	4,19,253	+19,253	-1,03,747
Col. 6.—Non-receipt of the debit for land acquisition charges.					
Estimate Rs. 27,69,278; expenditure to end of 1949-50 Rs. 11,41,489; balance Rs. 16,27,789; in progress. See Sub-head M (i).					
81. Taldangra-Simlapal Road .	1,00,000	1,90,000	1,49,358	+49,358	-40,642
Col. 5.—In the absence of definite data no provision could be made in the original budget for land compensation. Col. 6.—Same as under item 80.					
Estimate Rs. 12,96,195; expenditure to end of 1949-50 Rs. 2,83,311; balance Rs. 10,12,884; in progress. See Sub-head M (i).					
82. Hatuganj-Purbabishnupur Road . . . . .	2,00,000	16,000	13,950	-1,86,050	-2,050
Col. 5.—Stoppage of brick manufacture and non-payment of land acquisition charges.					
Col. 6.—Outstanding claim of a contractor settled at a lower rate.					
Estimate Rs. 6,91,000; expenditure to end of 1949-50 Rs. 54,567; balance Rs. 6,36,433; in progress. See Sub-head M (i).					
83. Krishnagar-Karimpur-Sikarpur (Chapra Shikarpur) Road . . . . .	6,00,000	16,65,000	16,44,673	+10,44,673	-20,327
Col. 5.—Rapid progress of the work.					
Estimate Rs. 1,10,93,700; expenditure to end of 1949-50 Rs. 20,54,556; balance Rs. 90,39,144; in progress. See Sub-head M (i).					

## 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.
<b>81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.</b>					
<b>ORIGINAL WORKS—COMMUNICATIONS—contd.</b>					
<b>Development of Roads of Provincial Categories—contd.</b>					
<b>I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.</b>					
84.—Berhampore-Lalgola-Raghu-nathganj-Farakka Road . . . . .	6,00,000	7,28,900	7,64,330	+1,64,330	+35,435
Col. 5.—Same as under item 81—Col. 5.					
Estimate <i>nil</i> ; expenditure to end of 1949-50 Rs. 10,49,678; excess Rs. 10,49,678; in progress. See Sub-head M (i).					
85. Berhampore-Jalangi Road . . . . .	5,00,000	..	—4,14,232	—9,14,232	—4,14,232
Col. 5.—Change in classification. See also item 49 and Sub-head M (i).					
86. Branch Road to Raninagar-Katlamari . . . . .	2,00,000	5,95,000	5,90,039	+3,90,039	—4,961
Col. 5.—Unforeseen works and payment of land acquisition charges not anticipated at the budget stage.					
Estimate Rs. 32,99,754; expenditure to end of 1949-50 Rs. 6,87,273; balance Rs. 26,12,481; in progress. See Sub-head M (i).					
87. Krishnagar-Bagula (via Hanskhali) Road . . . . .	3,00,000	1,65,000	1,58,685	—1,41,315	—6,315
Col. 5.—Brick manufacture could not be taken up during the year.					
Estimate <i>nil</i> ; expenditure to end of 1949-50 Rs. 1,58,685; excess Rs. 1,58,685; in progress. See Sub-head M (i).					
88. Kholapota-Baduria-Maslandpur-Habra Road . . . . .	1,50,000	9,37,000	9,51,816	+8,01,816	+14,816
Col. 5.—Acceleration of the work under the top priority programme.					
Estimate <i>nil</i> ; expenditure to end of 1949-50 Rs. 9,75,249; excess Rs. 9,75,249; in progress. See Sub-head M (i).					

## 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.
<b>81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.</b>					
<b>ORIGINAL WORKS—COMMUNICATIONS—contd.</b>					
<b>Development of Roads of Provincial Categories—contd.</b>					
<b>I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.</b>					
89. Plassey-Betai Road . . .	4,00,000	..	..	—4,00,000	..
Col. 5.—Change in classification. See also item 50 and Sub-head M (i).					
90. Balurghat-Kumarganj (Pati-rampur-Kumarganj) Road .	1,50,000	21,000	22,050	—1,27,950	+1,050
Col. 5.—A portion of the work was taken up under a late decision.					
Estimate Rs. 29,53,800 ; expenditure to end of 1949-50 Rs. 44,806 ; balance Rs. 29,08,994 ; in progress. See Sub-head M (i).					
91. Jalpaiguri-Siliguri Road .	10,00,000	12,00,000	12,08,518	+2,08,518	+8,518
Col. 5.—Same as under item 88.					
Estimate nil ; expenditure to end of 1949-50 Rs. 13,68,563 ; excess Rs. 13,68,563 ; in progress. See Sub-head M (i).					
92. Matigara-Phansidewa Road	6,00,000	4,50,000	4,31,660	—1,68,340	—18,340
Col. 5.—Non-availability of materials.					
Estimate nil ; expenditure to end of 1949-50 Rs. 7,65,364 ; excess Rs. 7,65,364 ; in progress. See Sub-head M (i).					
93. Branch Road to Rajganj (Fatapukri-Rajganj) . . .	1,00,000	70,000	73,012	—26,988	+3,012
Col. 5.—Change in specification.					
Estimate nil ; expenditure to end of 1949-50 Rs. 1,32,358 ; excess Rs. 1,32,358 ; in progress. See Sub-head M (i).					



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.
<b>81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—<i>contd.</i></b>					
<b>ORIGINAL WORKS—COMMUNICATIONS—<i>contd.</i></b>					
<b>Development of Roads of Provincial Categories—<i>contd.</i></b>					
<b>I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—<i>contd.</i></b>					
94. Krishnagar-Majdia Road . . . . .	3,00,000	2,10,000	2,20,592	—79,408	+10,592
Col. 5.—Slow progress in brick manufacture and in consolidation work.					
Estimate <i>nil</i> ; expenditure to end of 1949-50 Rs. 2,45,002 ; excess Rs. 2,45,002 ; in progress. See Sub-head M (i).					
95. Howrah-Domejur-Amta Road . . . . .	2,00,000	1,50,000	1,39,873	—60,127	—10,127
Col. 5.—Non-availability of materials.					
Estimate Rs. 3,56,418 ; expenditure to end of 1949-50 Rs. 1,39,873 ; balance Rs. 2,16,545 ; in progress. See Sub-head M (i).					
96. Saptagram-Tribeni-Phandepara-Muragacha-Guptipara Road . . . . .	2,00,000	1,25,000	81,103	—1,18,897	—43,897
Cols. 5 and 6.—Cost of materials and payment to the work establishment for an abandoned work which could not be gauged accurately.					
Estimate <i>nil</i> ; expenditure to end of 1949-50 Rs. 81,103 ; excess Rs. 81,103 ; in progress. See Sub-head M (i).					
97. Ranichak-Ghatal-Chandrakona-Road . . . . .	4,00,000	4,45,557	4,49,677	+49,677	+4,120
Estimate Rs. 79,15,500 ; expenditure to end of 1949-50 Rs. 4,49,677 ; balance Rs. 74,65,823 ; in progress. See Sub-head M (i).					
98. Suri-Sriniketan (Bolepur) Road . . . . .	3,00,000	..	..	—3,00,000	..
Col. 5.—The work was abandoned after the budget stage. See Sub-head M (i).					
99. Bengai-Khatul Road . . . . .	50,000	87,300	28,781	—21,219	—58,519
Cols. 5 and 6.—Non-adjustment of land charges within the year.					
Estimate Rs. 6,16,650 ; expenditure to end of 1949-50 Rs. 37,197 ; balance Rs. 5,79,453 ; in progress. See Sub-head M (i).					

## 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.
<b>81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.</b>					
<b>ORIGINAL WORKS—COMMUNICATIONS—contd.</b>					
<b>Development of Roads of Provincial Categories—contd.</b>					
<b>I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.</b>					
100. Chaitanyapur-Kukrahati Road . . . . .	50,000	13,836	13,821	—36,179	—15
Col. 5.—Slow progress of earth work due to delayed possession of lands.					
Estimate Rs. 7,05,250 ; expenditure to end of 1949-50 Rs. 35,816 ; balance Rs. 6,69,434 ; in progress. See Sub-head M (i).					
101. Bolepur-Santiniketan Road . . . . .	3,00,000	1,00,000	90,318	—2,09,682	—9,682
Col. 5.—Change in specification.					
Estimate nil ; expenditure to end of 1949-50 Rs. 97,447 ; excess Rs. 97,447 ; in progress. See Sub-head M (i).					
102. Purbabishnupur-Raidighi Road . . . . .	2,00,000	1,52,000	1,44,935	—55,065	—7,065
Col. 5.—Curtailment of expenditure for brick manufacture.					
Estimate Rs. 6,86,000 ; expenditure to end of 1949-50 Rs. 2,58,657 ; balance Rs. 4,27,343 ; in progress. See Sub-head M (i).					
103. Krishnachandrapur-Nalua Road . . . . .	20,000	11,600	11,053	—8,947	—547
Col. 5.—Same as under item 102.					
Estimate Rs. 2,49,020 ; expenditure to end of 1949-50 Rs. 25,358 ; balance Rs. 2,23,662 ; in progress. See Sub-head M (i).					
104. Lakshmikantapur-Dhola Road . . . . .	1,00,000	1,06,000	1,02,152	+2,152	—3,848
Estimate Rs. 1,79,800 ; expenditure to end of 1949-50 Rs. 1,20,796 ; balance Rs. 59,004 ; in progress. See Sub-head M (i).					

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.
<b>81. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—<i>contd.</i></b>					
<b>ORIGINAL WORKS—COMMUNICATIONS—<i>contd.</i></b>					
<b>Development of Roads of Provincial Categories—<i>contd.</i></b>					
<b>I. —Major works above Rs. 1 lakh for which specific provision was made in the Budget—<i>contd.</i></b>					
105. Gangarampur-Ibrahimpur Road . . . . .	4,00,000	..	..	—4,00,000	..
Col. 5.—The work did not mature for execution. See Sub-head M (i).					
106. Hasnabad-Hingleganj Road	2,00,000	78,000	55,356	—1,44,644	—22,644
Cols. 5 and 6.—Non-payment of land acquisition charges and difficulty in getting materials for the revised specification of the work.					
Estimate Rs. 9,99,052; expenditure to end of 1949-50 Rs. 1,84,179; balance Rs. 8,14,873; in progress. See Sub-head M (i).					
107. Basirhat-Hasnabad-Hingleganj Road (Basirhat-Hasnabad Section) . . . . .	2,50,000	2,50,000	2,52,594	+2,594	+2,594
Estimate <i>nil</i> ; expenditure to end of 1949-50 Rs. 5,70,471; excess Rs. 5,70,471; in progress. See Sub-head M (i).					
108. Itinda-Tentulia-Gobardanga-Gaighatta . . . . .	4,00,000	..	—43,934	—4,43,934	—43,934
Col. 5.—Work held in abeyance. Col. 6.—Transfer of materials to other works; surrender offered too late for acceptance.					
Estimate <i>nil</i> ; expenditure to end of 1949-50 Rs. 3,02,266; excess Rs. 3,02,266; in progress. See Sub-head M (i).					
109. Bongaon-Bagdah-Boira Road	4,00,000	..	..	—4,00,000	..
Col. 5.—Change in classification. See also item 51 and Sub-head M (f).					

## ANNEXURE A—contd.

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

Description of work.	Original appropria- tion.	Modified appropria- tion.	Expendi- ture.	Outlay compared with	
				Original appropria- tion. More+ Less - .	Modified appropria- tion. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.</b>					
<b>ORIGINAL WORKS—COMMUNICATIONS—contd.</b>					
<b>Development of Roads of Provincial Categories—contd.</b>					
<b>I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.</b>					
110. Road to Sindrani . . .	1,50,000	42,000	42,077	—1,07,923	+77
Col. 5.—Post-budget revision of the work programme and non-payment of land acquisition charges during the year.					
Estimate Rs. 18 33,000; expenditure to end of 1949-50 Rs. 2,41,739; balance Rs. 15,91,261; in progress. See Sub-head M (i).					
111. Bagula-Sindrani-Dattaphulia-Aranghatta Road . . .	4,00,000	32,000	34,523	—3,65,477	+2,523
Col. 5.—Non-payment of land compensation and decision to restrict the work to earth work and construction of culverts only.					
Estimate Rs. 35,84,000; expenditure to end of 1949-50 Rs. 1,16,675; balance Rs. 34,67,325; in progress. See Sub-head M (i).					
112. Basirhat-Swarupnagar Road	2,50,000	4,80,000	5,07,639	+2,57,639	+27,639
Col. 5.—Speedy completion of the work and brick manufacture as per revised work programme.					
Estimate <i>nil</i> ; expenditure to end of 1949-50 Rs. 8,58,106; excess Rs. 8,58,106; in progress. See Sub-head M (i).					
113. Road to Sandeshkhali from Basirhat to Kalinagar . . .	1,00,000	1,41,000	1,46,138	+46,138	+5,138
Col. 5.—Speedy completion of the work.					
Estimate <i>nil</i> ; expenditure to end of 1949-50 Rs. 1,96,184; excess Rs. 1,96,184; in progress. See Sub-head M (i).					
114. Branch Road to Tapan . . .	3,00,000	..	..	—3,00,000	..
Col. 5.—The work did not mature for execution. See Sub-head M (i).					

## 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.
<b>81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.</b>					
<b>ORIGINAL WORKS—COMMUNICATIONS—contd.</b>					
<b>Development of Roads of Provincial Categories—contd.</b>					
<b>J.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.</b>					
115. Malda-Bamangola via Gajol Road . . . . .	3,00,000	46,000	49,736	—2,50,264	+3,736
Col. 5.—Earth work only was done during the year.					
Estimate Rs. 24,51,600 ; expenditure to end of 1949-50 Rs. 69,492 ; balance Rs. 23,82,108 ; in progress. See Sub-head M (i).					
116. Mochia-Habibpur Road . . . . .	1,50,000	1,500	1,488	—1,48,512	—12
Col. 5.—Change in alignment.					
Estimate nil ; expenditure to end of 1949-50 Rs. 1,488 ; excess Rs. 1,488 ; in progress. See Sub-head M (i).					
117. Jalpaiguri-Dhapgoch-Mondolghat-Barnes (Dhapgoch to Mondolghat) Road . . . . .	1,00,000	..	..	—1,00,000	..
Col. 5.—Abandonment of the work. See Sub-head M (i).					
118. Englishbazar-Manikchak-Sadarghat Road . . . . .	3,00,000	1,50,000	1,52,240	—1,47,760	+2,240
Col. 5.—Slow progress of the work due to delay in land acquisition.					
Estimate nil ; expenditure to end of 1949-50 Rs. 1,52,240 ; excess Rs. 1,52,240 ; in progress. See Sub-head M (i).					
119. Village Roads . . . . .	10,20,000	1,71,000	1,58,214	—8,61,786	—12,786
Col. 5.—The work programme could not be finalised during the year.					
Estimate for a Sub-work Rs. 1,70,198 ; expenditure to end of 1949-50 Rs. 1,58,214 ; balance Rs. 11,984 ; in progress. See Sub-head M (i).					

## 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.
<b>81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.</b>					
<b>ORIGINAL WORKS—COMMUNICATIONS—contd.</b>					
<b>Development of Roads of Provincial Categories—concl'd.</b>					
<b>I.—Major Works above Rs. 1 lakh for which specific provision was made in the Budget—concl'd.</b>					
120. Bridge at Gaighatta . . . . .	2,10,000	2,98,000	3,00,731	+90,731	+2,731
	Col. 5.—Rapid progress under the revised work programme.				
	Estimate Rs. 6,33,261 ; expenditure to end of 1949-50 Rs. 3,96,813 ; balance Rs. 2,36,448 ; in progress. See Sub-head M (i).				
<b>II.—Other major works for which specific provision was made in the Budget.</b>					
121. Collectively . . . . .	1,25,000	7,799	6,422	—1,18,578	—1,377
	Col. 5.—Post-budget decision to abandon certain items of work. See Sub-head M (i).				
<b>III (b).—Other major works for which specific provision was not made in the Budget.</b>					
122. Collectively . . . . .		53,000	2,21,814	+2,21,814	+1,68,814
	Col. 5.—Post-budget decision to take up some works.				
<hr/>					
<b>Total—Development of Roads of Provincial Categories . . . . .</b>	<b>1,90,75,000</b>	<b>1,60,61,471</b>	<b>1,48,70,693</b>	<b>—42,04,307</b>	<b>—11,90,778</b>

## ANNEXURE A—contd.

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

Description of work.	Original appropria- tion.	Modified appropria- tion.	Expendi- ture.	Outlay compared with	
				Original appropria- tion. More+ Less—.	Modified appropria- tion. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.</b>					
<b>ORIGINAL WORKS—COMMUNICATIONS—contd.</b>					
<b>Construction and Improvement of National Highways—</b>					
<b>I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget.</b>					
123. Bihar-Assam National Highway— -Bihar border to Bagdogra . . . . .	8,60,000	8,60,000	4,33,718	—4,26,282	—4,26,282
Cols. 5 and 6.—Works held up for want of allotment by the Central Government. See also paragraph 2 of the Review.					
Estimate Rs. 13,35,500 ; expenditure to end of 1949-50 Rs. 12,99,893 ; balance Rs. 35,607 in progress. See Sub-head M (ii).					
124. Bihar-Assam National Highway—Ghesh Bridge . . . . .	1,00,000	1,00,000	..	—1,00,000	—1,00,000
Cols. 5 and 6.—Same as under item 123. See Sub-head M (ii).					
125. Calcutta-Siliguri National Highway—Burdwan-Tildanga Section . . . . .	30,00,000	30,00,000	..	—30,00,000	—30,00,000
Cols. 5 and 6.—Same as under item 123. See Sub-head M (ii).					
126. Calcutta-Siliguri National Highway—Tildanga onwards	6,00,000	6,00,000	..	—6,00,000	—6,00,000
Cols. 5 and 6.—Same as under item 123. See Sub-head M (ii).					
127. Calcutta-Delhi National Highway—					
(a) Jagdishpur-Beldanga . . . . .	10,00,000	10,00,000	..	—10,00,000	—10,00,000
(b) Beldanga-Kamalpur . . . . .					
(c) Kamalpur-Chotkanda . . . . .					
Cols. 5 and 6.—Non-adjustment of land acquisition charges during the year. See Sub-head M (ii).					

## 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.
<b>81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.</b>					
<b>ORIGINAL WORKS—COMMUNICATIONS—contd.</b>					
<b>Construction and Improvements of National Highways—contd.</b>					
<b>A.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—concl.</b>					
128. Calcutta-Delhi National Highway—Replacing P. B. S. treated surface of G. T. Road from 53½ M. P. to 58½ M. P.	5,80,000	5,80,000	..	—5,80,000	—5,80,000
Cols. 5 and 6.—Same as under item 123. See Sub-head M (ii).					
129. Calcutta-Bombay-Madras National Highways—					
(a) Pauro-Pursura . . . . .	15,00,000	15,00,000	..	—15,00,000	—15,00,000
(b) Pursura-Mandala . . . . .					
Cols. 5 and 6.—Same as under item 123. See Sub-head M (ii).					
130. Siliguri-Gangtok National Highway—Rambijhora Bridge	66,000	66,000	1,29,532	+63,532	+63,532
Cols. 5 and 6.—Acceleration of the work.					
Estimate Rs. 3,07,156 ; expenditure to end of 1949-50 Rs. 2,07,232 ; balance Rs. 99,924 ; in progress. See Sub-head M (ii).					
131. Siliguri-Gangtok National Highway—60' span bridge . . . . .	15,000	15,000	..	—15,000	—15,000
Cols. 5 and 6.—The work did not mature for execution. See Sub-head M (ii).					
132. Lump provision for maintenance of National Highways	20,46,000	20,46,000	..	—20,46,000	—20,46,000
Col. 5.—Erroneous provision. Col. 6.—See paragraph 2 (b) of the Review. See also Sub-head M (ii).					



## 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.
<b>81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.</b>					
<b>ORIGINAL WORKS—COMMUNICATIONS—contd.</b>					
<b>Construction and Improvement of National Highways—contd.</b>					
<b>III (a).—Major works above Rs. 50,000 for which specific provision was not made in the Budget—</b>					
133. Improvement to Assam Access Road—Portion from Cooch-Behar to Boxirhat . . . . .			.. 3,48,968	+ 3,48,968	- 3,48,968
Cols. 5 and 6.—The work was taken over late in the year from the Public Works Department, Cooch-Behar.					
Estimate Rs. 22,39,000 ; expenditure to end of 1949-50 Rs. 3,48,968 ; balance Rs. 18,90,032 ; in progress. See Sub-head M(ii).					
134. Calcutta-Siliguri National Highway—					
(a) Malda-Gajol section	}	.. ..	9,32,630	+ 9,32,630	- 9,32,630
(b) Malda-Pagla River section					
(c) Pagla River to left bank					
(d) Power Ferry between Shalias and Khajurghat . . . . .					

Cols. 5 and 6.—An urgent work approved by the Government of India late in the year.

Estimate Rs. 68,74,100 ; expenditure to end of 1949-50 Rs. 9,32,630 ; balance Rs. 59,41,470 ; in progress. See Sub-head M(ii).

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More + Less—.	Modified appropriation. More + Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT— <i>concl'd.</i>					
ORIGINAL WORKS—COMMUNICATIONS— <i>concl'd.</i>					
Construction and Improvement of National Highways— <i>concl'd.</i>					
III (b)—Other major works for which specific provision was not made in the Budget—					
135. Collectively . . . . .			15,237	+15,237	+15,237
Cols. 5 and 6.—Rectification of some errors in classification in a previous year.					
See Sub-head M(ii).					
Total—Construction and Improvement of National Highways (Gross) .	97,67,000	97,67,000	18,60,085	—79,06,915	—79,06,915
Total—Original Works—Communications (Gross) . . . . .	2,88,42,000	2,58,28,471	1,67,30,778	—1,21,11,222	—90,97,693

## ANNEXURE A—contd.

*Important Comments.*

Expenditure on works, maintenance and repairs appears under sub-heads A-1 to A-18, B, C, D, K, L, M(i) and M(ii) of this grant. The figures of appropriation and expenditure under these sub-heads for the year under review were as follows :—

	In Rs. lakhs.
Original appropriation . . . . .	4,52.25
Modified appropriation . . . . .	4,86.67
Expenditure . . . . .	4,08.63

The saving of Rs. 43.62 lakhs in the original appropriation was the net effect of a decrease of Rs. 1,76.41 lakhs in the expenditure on certain works and an increase of Rs. 1,32.79 lakhs in the expenditure on others. The more important savings and excesses are analysed below :—

*Savings in the original appropriation.*

	In Rs. lakhs.
(i) Works held up for want of allotment by the Central Government (vide items 123-126, 128 and 129 of the Annexure) . . . . .	62.06
(ii) Delay in and non-payment of land compensation during the year (vide items 7, 36, 38, 75, 82, 106, 111, 118 and 127 of the Annexure) . . . . .	22.66
(iii) Works not maturing for execution during the year (vide items 39, 55, 56, 66, 105, 114 and 119 of the Annexure) . . . . .	30.43
(iv) Post-budget decision for the abandonment of some works (vide items 31, 74, 96, 98, 117 and 121 of the Annexure) . . . . .	10.26
(v) Slow progress of certain works (vide items 41, 42, 60, 68, 70, 73, 90 and 115 of the Annexure) . . . . .	16.71
(vi) Change in alignment of some works (vide items 67, 69, 101, 110 and 116 of the Annexure) . . . . .	8.10
(vii) Delay in acceptance of tenders, non-receipt of materials and stoppage of brick manufacture ( vide items 4, 40, 37, 92, 95, and 87, 82 of the Annexure) . . . . .	9.94

ANNEXURE A—*concl.**Important Comments—concl.**Excesses over the original appropriation.*

	In Rs. lakhs.
(i) Post-budget decision to take up certain works during the year ( <i>vide</i> items 13, 16, 22, 23, 25-27, 122, 133 and 134 of the Annexure) . . . . .	29.91
(ii) Acceleration of certain works ( <i>vide</i> item 28, 62, 63, 65, 72, 76, 83, 88, 91, 112 and 120 of the Annexure) . . . . .	53.38
(iii) Unforeseen payment of land acquisition charges ( <i>vide</i> items 59, 84 and 86 of the Annexure) . . . . .	6.44
(iv) Post-budget decision to adjust the charges on construction works of the Development schemes under the Major Head "50"—Sub-head K—for which funds were originally provided under the respective major heads . . . . .	34.47

2. The saving of Rs. 78.04 lakhs in the modified appropriation was due mainly to the non-utilisation of the provision for the construction and improvement of the National Highways.

3. The number of major works in progress included in the Annexure during the year under review was 134 against 126 in the preceding year. The total expenditure on 74 of these works amounted to Rs. 2,69.89 lakhs against the total estimate of Rs. 10,79.13 lakhs. Expenditure of Rs. 1,50.44 lakhs was incurred on 60 of these works for which there was no sanctioned estimate.

## ANNEXURE B.

See Sub-heads H and P.

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

The transactions under each unit of Suspense during the year 1949-50 are exhibited below :—

Detailed Units.	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—</b>					
<i>Charged—</i>					
<i>Purchases</i> . . . . .	—957	59,861	61,758	—1,897	—2,854
<i>Miscellaneous P. W. Advances</i> . . . . .	1,482	139	9	130	1,612
<i>Stock</i> . . . . .	..	..	..	..	..
<i>Total</i> . . . . .	525	60,000	61,767	—1,767	—1,242
<i>Voted—</i>					
<i>Purchases</i> . . . . .	—35,02,995	60,97,484	67,86,075	—6,88,591	—41,91,586
<i>Miscellaneous P. W. Advances.</i> . . . . .	11,07,166	10,39,565	4,68,966	5,70,599	16,77,765
<i>Stock</i> . . . . .	18,89,432	32,29,672	30,13,526	2,16,146	21,05,578
<i>Total</i> . . . . .	—5,06,397	1,03,66,721	1,02,68,567	98,154	—4,08,243
<b>81.—CAPITAL ACCOUNT—</b>					
<i>Purchases.</i> . . . . .	—17,41,121	1,26,53,563	1,46,50,950	—19,97,387	—37,38,508
<i>Miscellaneous P. W. Advances</i> . . . . .	2,10,840	20,00,127	3,74,814	16,25,313	18,36,153
<i>Stock</i> . . . . .	2,55,188	13,41,611	9,23,830	4,17,781	6,72,969
<i>Total</i> . . . . .	—12,75,093	1,59,95,301	1,59,49,594	45,707	—12,29,386

ANNEXURE C.  
Store Accounts of the Department of Works and Buildings for the year 1949-50.

Name of Division.	1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. City Division . . . . .	8,33,145	6,97,776	7,07,553	..	7,33,368	
2. Suburban Division . . . . .	1,89,376	3,51,228	3,28,084	..	2,12,520	
3. North Calcutta Division . . . . .	1,00,118	1,22,230	1,15,742	..	1,06,606	
4. Western Electrical Division . . . . .	1,46,968	4,70,654	4,09,505	..	2,08,017	
5. Calcutta Electrical Division . . . . .	3,795	99,584	95,933	..	7,446	
6. Midnapore Division . . . . .	1,61,442	3,77,261	2,90,381	..	2,42,322	
7. Berhampore Division . . . . .	91,332	3,77,098	2,41,194	..	2,27,236	
8. Burdwan Division . . . . .	1,51,015	2,53,701	2,24,319	..	1,80,397	
9. Darjeeling Division . . . . .	2,12,340	4,80,140	5,04,815	..	1,87,665	
10. Post-War Roads Construction Division . . . . .	1,70,818	90,461	59,028	..	2,02,251	
11. Berhampore Construction Division II . . . . .	8,129	6,61,254	6,04,246	..	65,137	
12. Post-war Roads Survey Division II . . . . .	34,233	4,04,835	1,42,212	..	2,96,856	
13. Malda Construction Division . . . . .	42,009	1,10,945	86,406	..	66,548	
14. 24-Parganas Construction Division . . . . .	..	31,472	12,484	..	18,988	
15. North Bengal Roads Construction Division . . . . .	..	42,644	19,454	..	23,190	
Total	21,44,620	45,71,293	39,37,356	..	27,78,547	

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*ANNEXURE C—concl'd.*

The increase in the closing balance is due to less issue of materials by some of the divisions than anticipated. Requisite sanction has been applied for where stock limit has exceeded the permissible amount. No stock limit has yet been sanctioned for the 24-Parganas Construction Division. The stock of the City Division includes general stock for works in the State.

The book balance of stock is reported to have been verified by Divisional Officers concerned. The Stock Registers of all the divisions are audited during local inspection and the results are noticed in the Inspection Reports.

The revaluation of stock is reported to have been conducted under the orders and supervision of the Divisional Officers concerned and steps taken for the adjustment of the resultant profits and losses in accordance with the Public Works Account Rules. The revaluation of stock of some of the divisions was not made as the stock accounts could not be closed during the year.

See also the Audit Report.

Major Head and Sub-head.	Final Grant	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "54.—Famine"</b>			
<b>A.—FAMINE RELIEF—</b>			
<b>A.-(1).—Salaries and Establishment—</b>			
	Rs.		
O. . . . .	7,40,000	} 4,45,000	5,33,463
R. . . . .	-2,95,000		
			+88,463
Col. 1.—Due to improved economic condition of the rural population and favourable weather conditions.			
<b>A.-(2).—Gratuitous Relief—</b>			
O. . . . .	13,00,000	} 8,00,000	7,34,259
R. . . . .	-5,00,000		
			-65,741
Col. 1.—See note under A (1)—Col. 1.			
<b>A.-(2) (1).—Deduct—Recoveries on account of sale of cloth, etc.—</b>			
R. . . . .	-1,16,309	-1,16,309	-1,17,276
			-967
Col. 1.—Post-budget decision to adjust the receipts on account of sale proceeds of materials for artisans' rehabilitation under this head.			
<b>A.-(2) (2).—Loss</b>		666	+666
<b>A.-(3).—Miscellaneous—</b>			
O. . . . .	2,00,000	} 1,62,420	1,57,236
R. . . . .	-37,580		
			-5,184
Col. 1.—See note under A (1)—Col. 1.			
<b>A.-(4).—Rehabilitation Programme—</b>			
<b>A.-(4) (1).—Workhouses and institutions connected therewith—</b>			
O. . . . .	50,000	} 64,865	53,612
R. . . . .	14,865		
			-11,253
Col. 1.—Based on local officers' estimates furnished after the budget stage. Col. 4.—Liabilities carried forward.			



Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "54.—Famine"—<i>concl.</i></b>			
<b>A.—FAMINE RELIEF—<i>concl.</i></b>			
A.-(4).—Rehabilitation Programme— <i>concl.</i>			
A.-(4). (2).—Orphanages—			
	Rs.		
O. . . . .	14,00,000	} 13,40,302	15,20,923 +1,80,621
R. . . . .	—59,698		
Col. 4.—Mainly due to the failure to provide funds for the repairs to a State Orphanage. See Paragraph 2 of the Review.			
A.-(4). (3).—Artisans, Relief and Rehabilitation—			
O. . . . .	4,00,000	} 9,600	9,420 -171
R. . . . .	—3,90,400		
Col. 1.—See note under A. (1)—Col. 1.			
Surrenders or withdrawals within grant—			
R. Gross . . . . .	12,67,813	12,67,813	.. --12,67,813
R. Deductions . . . . .	1,16,300	1,16,300	.. --1,16,300
Total—Grant No. 30—			
Gross . . . . .	40,90,000	30,18,588	—10,71,412
Deductions . . . . .	..	—1,17,276	—1,17,276
Net . . . . .	40,90,000	29,01,312	—11,88,688

### REVIEW.

There were savings of 29·1 per cent. in the grant and excess of 7·2 per cent. in the modified appropriation as compared with savings of 43·8 and 17 per cent. respectively in the previous year. Savings in the grant were chiefly contributed by sub-heads A. (1), A. (2) and A. (4) (3).

2. Expenditure not exceeding Rs. 2,15,271 was sanctioned in September, 1949 for repairs to a camp of a State Orphanage, directing that the expenditure be met by reappropriation or a supplementary grant. Ultimately no provision was made for the expenditure before the close of the year resulting in the final excess under Sub-head A. (4) (2). This indicates defective financial administration.

## REVIEW—concl.

3. In the course of the local audit of the accounts of famine relief expenditure incurred in a district it was noticed that no priority list had been prepared to show the ages of persons who were entitled to gratuitous relief as required under the rules in the Famine Manual. In the absence of such a list, it could not be verified whether relief had been distributed to really distressed people. Further, the muster rolls showing the distribution of gratuitous relief were maintained in a most unsatisfactory manner. The thumb impressions taken thereon were not attested by the disbursing officer nor could they be linked with the respective names of the recipients. Scrutiny of the muster rolls of a circle revealed that it contained only 2,017 thumb impressions against the total number of 2,421 recipients shown therein. Calculated at the average rate of distribution, the quantity of rice shown as distributed to 404 persons for which there were no acknowledgments roughly worked out to 81 maunds, the value of which amounted to Rs. 1,326. The irregularities were brought to the notice of Government on the 5th August, 1949 but their orders in the matter are still awaited.

4. *Famine Insurance Fund.*—This fund was created by the Government of Bengal under the Bengal Famine Insurance Fund Act, 1937, with effect from the year 1938-39 with an initial contribution of Rs. 10 lakhs from the provincial revenues. Further contributions to the Fund from the provincial revenues amounted to Rs. 2,03,000 in 1939-40 and Rs. 2,00,000 in 1940-41. The Fund is intended to bear the expenditure on the relief of famine and of distress caused by serious drought, flood, earthquake and other natural calamities. The corpus of the fund consists of the contributions paid by Government and the interest accrued on the securities in which the sums at credit of the Fund are invested. The transactions of the Fund during 1949-50 are shown below :—

	Rs.
Opening balance on 1st April, 1949 . . . . .	14,99,542(a)
Receipts during 1949-50 :—	
	Rs.
Transfers from the Revenue Account . . . . .	<i>Nil.</i>
Interest receipts . . . . .	1,462(b)
	1,462
Expenditure during 1949-50 . . . . .	<i>Nil.</i>
Closing balance on 31st March, 1950 . . . . .	15,01,004(c)

(a) As stated in footnote (a) on page 154 of the Appropriation Accounts, 1947-48 (Post-partition), the opening as also the closing balances include all the securities held by the Fund before the Partition pending a final decision regarding allocation.

(b) Half-yearly interests on 3 per cent. loans, 1963-65, have not been credited to the Fund by the Reserve Bank of India, but kept in a Suspense Account, pending allocation of the securities between the Governments of East and West Bengal.

(c) This is composed of Rs. 1,07,895 in cash and Rs. 13,93,109 in Government securities. The market value of the Government securities on the 31st March, 1950, was Rs. 14,15,021.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "55.—Superannuation Allowances and Pensions".</b>			
<b>A.—SUPERANNUATION AND RETIRED ALLOWANCES—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	99,600		
S. . . . .	25,000		
R. . . . .	—25,600		
	99,000	1,00,546	+1,546
Col. 1.—Supplementary appropriation for the excess anticipated on account of the pensions to Hon'ble Judges of the High Court and to establishment thereof. See paragraph 2 of the Review.			
Voted—			
O. . . . .	74,20,399		
S. . . . .	4,90,000		
R. . . . .	72,500		
	79,82,899	85,79,720	+5,96,821
<b>B.—COMPASSIONATE ALLOWANCES—</b>			
O. . . . .	30,000		
R. . . . .	—5,000		
	25,000	27,410	+2,410
Col. 1.—See paragraph 2 of the Review.			
<b>C.—DONATIONS TO PROVIDENT FUNDS . . . . .</b>	71,840	69,353	—2,487
<b>D.—GRATUITIES—</b>			
O. . . . .	39,000		
S. . . . .	1,000		
R. . . . .	—15,000		
	25,000	37,213	+12,213
Cols. 1 and 4.—See paragraph 2 of the Review.			
<b>E.—PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES—</b>			
O. . . . .	4,500		
R. . . . .	—500		
	4,000	3,350	—650
<b>F.—GOVERNMENT CONTRIBUTION PAYABLE UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION RULES—</b>			
O. . . . .	2,000		
R. . . . .	—2,000		
	..	..	..
Col. 1.—See paragraph 2 of the Review.			

Grant No. 31.—Superannuation Allowances and Pensions, etc.—*contd.* 229

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "55.—Superannuation Allowances and Pensions"—<i>concl'd.</i></b>				
<b>G.—ALLOWANCES AND GRATUITIES TO POLITICAL SUFFERERS, THEIR FAMILIES AND INSTITUTIONS—</b>				
	Rs.			
O. . . . .	4,25,000	4,60,000	4,79,467	
S. . . . .	35,000			+19,467
<b>H.—CHARGES IN ENGLAND—</b>				
<b>H.-(1).—High Commissioner for India—</b>				
<i>Charged—</i>				
O. . . . .	12,000	22,000	25,071	
S. . . . .	10,000			+3,071
Cols. 1 and 4.—At the time of framing the estimates the liability for pensionary charges could not be foreseen.				
<i>Voted—</i>				
S. . . . .	78,000	78,000	91,629	
Cols. 1 and 4.—Same as under <i>charged</i> .				
H.-(2).—Secretary of State . . . . .	..	34	+34	
<b>I.—<i>Deduct</i>—PENSIONARY CHARGES TRANSFERRED TO COMMERCIAL DEPARTMENT . . . . .</b>	-1,18,000	-1,11,026	+6,974	
<i>For rounding—</i>				
<i>Charged</i> . . . . .	400	..	-400	
<i>Voted</i> . . . . .	261	..	-261	
<b>Total—Major Head "55.—Superannuation Allowances and Pensions".—</b>				
<i>Charged—</i>				
O. . . . .	1,12,000	1,21,400	1,25,617	
S. . . . .	35,000			+4,217
R. . . . .	-25,600			
<i>Voted—</i>				
O. . . . .	78,75,000	85,29,000	91,77,150	
S. . . . .	6,04,000			+6,48,150
R. . . . .	50,000			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "55-A.—Commutation of Pensions financed from Ordinary Revenues".</b>			
<b>K.—AMOUNT TRANSFERRED FROM "83.—PAYMENTS OF COMMUTED VALUE OF PENSIONS"—</b>			
	Rs.		
<i>Charged—</i>			
O. . . . .	5,000	} 71,000	70,556
S. . . . .	66,000		
			---444
Col. 1.—Larger number of commutations than anticipated.			
<i>Voted—</i>			
O. . . . .	8,00,000	} 11,50,000	10,75,656
S. . . . .	4,00,000		
R. . . . .	—50,000		
			—74,344
Col. 1.—Same as under <i>Charged</i> .			
<hr/>			
<b>Major Head "83.—Payments of Commuted Value of Pensions".</b>			
<b>L.—PAYMENTS OF COMMUTED VALUE OF PENSIONS—</b>			
L.-(1).—Payments in India—			
L.-(1) (ii).—Other payments—			
<i>Charged—</i>			
U. . . . .	5,000	} 71,000	70,556
K. . . . .	66,000		
			---444
Col. 1.—See note under K— <i>Charged</i> .			
<i>Voted—</i>			
O. . . . .	8,00,000	} 11,50,000	10,75,656
R. . . . .	3,50,000		
			—74,344
Col. 1.—See note under K— <i>Voted</i> .			
<b>M.—Deduct—AMOUNT FINANCED FROM ORDINARY REVENUES—</b>			
<i>Charged—</i>			
O. . . . .	—5,000	} —71,000	—70,556
R. . . . .	—66,000		
			+444
Col. 1.—See note under K— <i>Chargea</i> .			
<i>Voted—</i>			
O. . . . .	—8,00,000	} —11,50,000	—10,75,656
R. . . . .	—3,50,000		
			+74,344
Col. 1.—See note under K— <i>Voted</i> .			

Grant No. 31.—Superannuation Allowances and Pensions, etc.—concl'd. 231

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "83.—Payments of Commuted Value of Pensions"—concl'd.</b>			
<b>Total—Major Head "83.—Payments of Commuted Value of Pensions"—</b>			
<i>Charged</i> . . . . .	..	..	..
<i>Voted</i> . . . . .	..	..	..
<hr/>			
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged—</i>			
	Rs.		
<i>R. Gross</i> . . . . .	—40,400	—40,400	.. +40,400
<i>R. Deductions</i> . . . . .	66,000	66,000	.. —66,000
<i>Voted—</i>			
<i>R. Gross</i> . . . . .	—3,50,000	—3,50,000	.. +3,50,000
<i>R. Deductions</i> . . . . .	3,50,000	3,50,000	.. —3,50,000
<hr/>			
<b>Total—Grant No. 31—</b>			
<i>Charged—</i>			
<i>Gross</i> . . . . .	2,23,000	2,66,729	+43,729
<i>Deductions</i> . . . . .	—5,000	—70,556	—65,556
<i>Net</i> . . . . .	2,18,000	1,96,173	—21,827
<i>Voted—</i>			
<i>Gross</i> . . . . .	1,05,97,000	1,14,39,488	+8,42,488
<i>Deductions</i> . . . . .	—9,18,000	—11,86,682	—2,68,682
<i>Net</i> . . . . .	96,79,000	1,02,52,806	+5,73,806

REVIEW.

In the charged section, the saving in the authenticated appropriation was 10 per cent. compared with 1·4 per cent. in the preceding year. There was however, an excess of 1·9 per cent. in the modified appropriation. In the voted section there was an excess of 5·9 per cent. over the grant as against 10·3 per cent. in 1948-49. The excess was mainly contributed by sub-head A.

2. The reasons for the variations under sub-heads A, B, D and F have not been communicated by the controlling authority.

See also the Audit Report.

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

Major Head "56.—Stationery and Printing".

*I.—Stationery.*

A.—STATIONERY SUPPLIED BY OTHER GOVERNMENTS—

Rs.

O. . . . .	11,50,000	} 11,37,906	11,08,035	—29,871
R. . . . .	—12,094			

B.—DISCOUNT ON PLAIN PAPER USED WITH STAMPS—

O. . . . .	7,000	} 8,500	8,347	—153
R. . . . .	1,500			

Col. 1.—A fluctuating item.

C.—PURCHASE OF PLAIN PAPER USED WITH STAMPS—

O. . . . .	60,000	} 50,000	1,11,771	+61,771
R. . . . .	—10,000			

Col. 1.—Anticipation of non-supply of some paper during the year. Col. 4.—Due to increase in the price of paper and charging of the Bengal Sales Tax.

*II.—Printing.*

D.—GOVERNMENT PRESSES—

D.-(1).—Pay of Officers—

O. . . . .	38,100	} 42,300	42,382	+82
R. . . . .	4,200			

D.-(2).—Pay of Establishment—

O. . . . .	10,63,300	} 10,85,888	10,85,726	—162
R. . . . .	22,588			

D.-(3).—Allowances, honoraria, etc.—

O. . . . .	8,19,900	} 10,05,843	9,93,192	—12,651
R. . . . .	1,85,943			

Col. 1.—Increased overtime and dearness allowances mainly for the printing of electoral rolls.

D.-(4).—Contingencies—

O. . . . .	1,19,800	} 1,26,367	1,13,101	—13,266
R. . . . .	6,567			

Col. 4.—Liabilities carried forward.

Grant No. 32.—Charges on account of Stationery and Printing—*contd.* 233

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "56.—Stationery and Printing"—<i>contd.</i></b>			
<i>II.—Printing—contd.</i>			
<b>D.—GOVERNMENT PRESSES—<i>contd.</i></b>			
<b>D.-(5).—Contract Contingencies—</b>			
	Rs.		
O. . . . .	70,000	} 80,800	80,687
R. . . . .	10,800		
			—113
Col. 1.—Mainly due to additional staff (Rs. 6,312) and repairs of some worn out parts of machines (Rs. 3,341).			
<b>D.-(6).—Mechanical Section—</b>			
O. . . . .	22,300	} 21,852	20,881
R. . . . .	—448		
			—971
<b>D.-(7).—Type Foundry Section—</b>			
O. . . . .	6,500	} 5,814	5,153
R. . . . .	—686		
			—661
<b>D.-(8).—Provision for depreciation . . . . .</b>			
		66,000	59,820
			—6,180
<b>D.-(9).—Stores—</b>			
O. . . . .	1,33,000	} 92,700	87,708
R. . . . .	—40,300		
			—4,992
Col. 1.—Purchase of metal for the printing of electoral rolls was not required to the extent originally anticipated.			
<b>D.-(10).—Additions to plant and machinery—</b>			
O. . . . .	18,000	} 69,200	59,886
R. . . . .	51,200		
			—9,314
Col. 1.—Mainly purchase of a printing machine, types, etc., in connection with the printing of electoral rolls. Col. 4.—Mainly due to liabilities carried forward.			
<b>D.-(11).—Charges payable to other Departments—</b>			
O. . . . .	1,32,000	} 1,30,000	1,28,356
R. . . . .	—2,000		
			—1,644
<b>D.-(12).—Renewals and replacements from Depreciation Reserve—</b>			
O. . . . .	59,000	} 6,758	5,733
R. . . . .	—52,242		
			—1,025
Col. 1.—Postponement of the purchase of a machine pending recommendations of the Press Advisory Committee.			



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

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "56.—Stationery and Printing"—<i>contd.</i></b>			
<i>II.—Printing—contd.</i>			
<b>D.—GOVERNMENT PRESSES—<i>contd.</i></b>			
D.-(13).— <i>Deduct</i> —Amount transferred from Depreciation Reserve—			
	Rs.		
O. . . . .	—59,000	} —6,758	—5,733
R. . . . .	52,242		
Col. 1.—See note under D-(12).			
<b>E.—PRINTING AT PRIVATE PRESSES—</b>			
O. . . . .	8,000	} 20,956	18,503
R. . . . .	12,956		
Col. 1.—Mainly unforeseen publications and increased volume of illustrated leaflets issued by the Publicity Department. Col. 4.—Liabilities carried forward.			
<b>F.—COST OF PRINTING WORKS DONE BY OTHER GOVERNMENTS . . . . .</b>			
		8,323	+8,323
Col. 4.—Due to the failure to provide funds under this head. See paragraph 2 of the Review.			
<i>Deduct</i> —Cost of printing works done by other Governments and paying Departments—			
O. . . . .	—2,000	} —1,400	—1,864
R. . . . .	600		
<b>G.—CHARGES IN ENGLAND—</b>			
High Commissioner for India—			
G.-(1).—Leave salaries and deputation pay—			
O. . . . .	8,400	} 9,960	9,447
R. . . . .	1,560		
G.-(2).—Cost of stores proper—			
O. . . . .	20,320	} 15,480	8,387
R. . . . .	—4,840		
Col. 1.—Mainly liabilities expected to be carried forward to 1950-51.			
Col. 4.—Liabilities carried forward to 1950-51 owing to delay in delivery of stores.			
G.-(3).—Cost of stores purchased from Depreciation Reserve—			
O. . . . .	1,720	} 3,200	3,010
R. . . . .	1,480		

**Grant No. 32.--Charges on account of Stationery and Printing--contd. 235**

Major Head and Sub-head.	Final Grant	Actual Expenditure.	Excess+ Saving--.
1	2	3	4
	Rs.	Rs.	Rs..
<b>Major Head " 56.—Stationery and Printing "—concl'd.</b>			
<b>G.—CHARGES IN ENGLAND—concl'd.</b>			
<b>High Commissioner for India—concl'd.</b>			
<b>G.4.—Deduct—Amount transferred from Depreciation Reserve—</b>			
	Rs.		
O. . . . .	—1,720	—3,200	—3,010
R. . . . .	—1,480		
			+190
<b>I.—LUMP PROVISION FOR NEW SET-UP—</b>			
O. . . . .	1,82,000	..	..
R. . . . .	—1,82,000		
<b>Col. 1.—Non-implementation of the new set-up during the year.</b>			
For rounding . . . . .		380	..
			—380
<b>Total—Major Head " 56.—Stationery and Printing "—</b>			
O. . . . .	39,23,000	39,68,546	39,47,791
R. . . . .	45,546		
			—20,755
<b>Deposits and Advances—Deposits not bearing interest—Reserve Funds—</b>			
<b>J.—DEPRECIATION RESERVE FUND—</b>			
<b>Government Presses—</b>			
O. . . . .	60,720	9,958	8,743
R. . . . .	—50,762		
			—1,215
<b>Col. 1.—Same as under D.-12.</b>			
<b>Surrenders or withdrawals within grant—</b>			
R. Gross . . . . .	56,578	56,578	..
R. Deductions . . . . .	—51,362	—51,362	..
			—56,578
			+51,362
<b>Total—Grant No. 32—</b>			
Gross . . . . .		40,46,440	39,67,141
Deductions . . . . .		—62,720	—10,607
Net . . . . .		39,83,720	39,56,534
			—79,299
			+52,113
			—27,186

## REVIEW.

There were savings of .7 and .6 per cent. in the grant and the modified appropriation respectively as compared with excesses of .4 and 1.8 per cent. in 1948-49.

2. No provision under sub-head F was made in spite of timely intimation from audit, leading to the final excess under the head. This indicates defective control.

3. The transactions relating to " Depreciation Reserve Fund—Government Presses" appear under sub-head J 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 for meeting the cost of renewal and replacement of plant, machinery and furniture of the Government presses. The annual receipts of the Fund consist of (a) the amount of depreciation calculated on the value of plant, machinery and furniture in use in the presses during the year and (b) the book value of the plant, machinery and furniture disposed of during the year. The Fund is available for renewal or replacement of articles of plant, machinery and furniture (except the cost of petty repairs) to the extent of the amount at the credit of the Fund from time to time.

The position of the Depreciation Reserve Fund for the year 1949-50 is shown below :—

1	Opening balance.	Receipts.	Expendi- ture.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
West Bengal Government Press . .	2,46,629	43,820	2,757	2,87,692
Press and Forms Department . .	2,34,713	16,000	5,986	2,44,727
Total .	4,81,342	59,820	8,743	5,32,419

The credits and debits to the Depreciation Reserve Fund of the West Bengal Government Press and the Press and Forms Department during the year under report were for the amounts correctly debitabie to the Fund under the existing rules and there was no diversion therefrom except as follows :—

*Credits—*

Orders of Government are awaited for regularising the excess adjustment of Rs. 20,531 and short adjustment of Rs. 1,414 in the Depreciation Fund account of the West Bengal Government Press as mentioned in the last year's Report.

REVIEW—*contd.*

The credit for the Press and Forms Department amounted to Rs. 17,976 under the rules of the Fund against a sum of Rs. 16,000 adjusted in the accounts. The difference awaits adjustment.

*Debits—*

The sum of Rs. 25 short debited to the Fund of the West Bengal Government Press during 1945-46 mentioned in the last year's Report has been regularised under orders of Government.

*Store Accounts of the West Bengal Government Press and Secretary's Press for the year 1949-50.*

Description of stores.	Opening balance.	Receipts.	Issues.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Stationery, printing and binding materials.	1,17,260	5,31,321	4,02,983	2,45,598
Spare parts and petty plants . . .	7,501	25,272	24,396	8,377
Other stores . . . . .	16,844	86,521	83,470	19,895
Dead stock . . . . .	8,490	72,620	69,728	11,382

Verification of stocks 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 ;	}	B. K. DAS, <i>Head Clerk and Accountant.</i>	A. K. GUHA, <i>Superintendent, Government Printing, West Bengal.</i>
<i>The 30th March, 1951.</i>			

*Audit Certificate.*

The store accounts of the West Bengal Government Press and Secretary's Press for the year from 1st April, 1949 to 31st March, 1950 were test-audited under my supervision and I certify that the above accounts are correct according to the best of my information and in consideration of the explanation given to me and as shown by the books of the Press.

CALCUTTA ;	}	S. DAS, <i>Assistant Accounts Officer, West Bengal.</i>
<i>The 1st April, 1951.</i>		

REVIEW—*contd.**Store Accounts of the Alipore Central Jail Press for the year 1949-50.*

Description of Stores.	Opening balance.	Receipts.	Total of 2 and 3.	Issues.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery, paper and binding materials.	2,87,419	4,63,871 (a, b, c & d)	7,51,290	4,59,331	2,91,959
Raw materials (other stores).	32,217	14,119 (1-A & B)	46,336	21,871	24,465
Spare parts and petty plants.	13,347	2,685 (2-B)	16,032	1,430	14,602
Deadstock . . . .	5,662	7,031 (3-B)	12,693	6,980	5,713

- (a) Includes Rs. 2,87,973 on account of paper received during the year 1949-50 the value of which has neither been intimated nor adjusted by the Central Stationery Office and which has been valued at the rate of similar articles received previously.
- (b) Includes Rs. 1,174 on account of paper received in 1949-50 the value of which has been intimated but not adjusted by the Central Stationery Office during the year.
- (c) Excludes Rs. 2,45,153 on account of value of paper received in previous year but adjusted by the Central Stationery Office in the year 1949-50.
- (d) Includes Rs. 24,208 on the receipt side the difference between figures Rs. 2,20,945 on account of paper received during the year 1948-49, the value of which had not been intimated by the Central Stationery Office and which had been valued at the rate of similar articles received previously and Rs. 2,45,153 the actual value since intimated by the Central Stationery Office *vide* their debit memos.
- 1-A. (i) Includes Rs. 1,366 being the value of some raw materials received in 1949-50 but not adjusted during the year.
- (ii) Includes Rs. 46 (29+17) being the present market value of M. S. Round 7½" and 5/8" previously received in this Department without value.
- 1-B. (i) Excludes Rs. 213 being the value of raw materials received in 1948-49 but adjusted in 1949-50; the balance Rs. 298 out of Rs. 511 relating to F. N.-h(ii) of 1948-49 store account still awaits adjustment.
- (ii) Excludes Rs. 66 being the value of Mathematical Instrument (petty plant stores) received in 1948-49 but adjusted in 1949-50.
- (iii) Excludes Rs. 107 being the part value of one item of belting received in 1948-49 but adjusted in 1949-50; the balance relating to F. N.-h(i) of 1948-49 store account still awaits adjustment.
- (iv) Excludes Rs. 91 being the value of cotton waste yarn (6 mds.) which was lost in transit but was adjusted during 1949-50 for which a reference has already been made.
- 2-B. Excludes Rs. 70 being the value of steel-dies received in 1948-49 but adjusted in 1949-50, the balance Rs. 24 relating to F. N.-j(ii) of 1948-49 store account still awaits adjustment.
- 3-B. Excludes Rs. 200 being the value of 11 state emblem blocks (D-10) received in 1948-49 but adjusted in 1949-50.

REVIEW—concl'd.

(1, 2 & 3) B. Excludes the value of certain miscellaneous stores which has not yet been intimated by the Supplying Officer.

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

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

CALCUTTA ;	}	D. C. TEWARY,	N. C.	W. H. SHEA,
<i>The 17th January, 1951.</i>		<i>Paper Store-Keeper.</i>	CHOWDHURY,	<i>Press and</i>
		<i>Store-Keeper.</i>	<i>Manager,</i>	<i>West Bengal.</i>

*Audit Certificate.*

The Store Account of the Central Jail Press, Alipore for the year 1949-50 was test-audited under my supervision and I certify that the above account is correct according to the best of my information and in consideration of the explanation given to me and as shown by the books of the Press.

CALCUTTA ;	}	M. K. SANYAL,
<i>The 31st January, 1951.</i>		<i>Examiner, Outside Audit,</i>

See also the Audit Report.

Major Head and Sub-head. 1	Final Grant or Appropriation. 2	Actual Expendi- ture. 3	Excess+ Saving— 4	
	Rs.	Rs.	Rs.	
<b>Major Head "57.—Miscellaneous".</b>				
<b>A.—DONATIONS FOR CHARITABLE PURPOSES—</b>				
	Rs.			
O. . . . .	92,000	} 76,517	1,19,008	
R. . . . .	-15,483			} +42,491
Col. 1.—Mainly due to the payment of capitation grants to certain Rescue Homes being under the consideration of Government. Col. 4.—Mainly failure of a local officer to intimate his requirement of funds in time.				
<i>Deduct</i> —Recoveries from the Central Government	-7,000	-947	+6,053	
Col. 4.—See paragraph 3 of the Review.				
<b>B.—SPECIAL COMMISSIONS OF ENQUIRY—</b>				
S. . . . .	1,04,600	} 1,10,406	1,10,941	
R. . . . .	5,806			} +535
Col. 1.—Continuance of an Investigation Commission which could not finish its work in the preceding year.				
<b>C.—PETTY ESTABLISHMENTS—</b>				
<b>C.-1.—Pay of Establishment—</b>				
O. . . . .	49,200	} 53,110	51,454	
R. . . . .	3,910			} -1,656
<b>C.-2.—Allowances, honoraria, etc.—</b>				
O. . . . .	42,800	} 44,465	44,520	
R. . . . .	1,665			} +55
<b>C.-3.—Contingencies—</b>				
O. . . . .	3,14,000	} 5,20,225	4,74,800	
S. . . . .	1,23,400			} -45,425
R. . . . .	82,825			
Col. 1.—Mainly due to increased cost of maintenance of the Writers' Buildings (Rs. 1,38,325) and liabilities of the previous year (Rs. 47,000).				
<b>D.—IRRECOVERABLE TEMPORARY LOANS AND ADVANCES WRITTEN OFF—</b>				
O. . . . .	2,000	} 1,000	524	
R. . . . .	-1,000			} -476
Col. 1.—A fluctuating item.				
<b>E.—RENTS, RATES AND TAXES—</b>				
O. . . . .	60,000	} 57,824	47,495	
R. . . . .	-2,176			} -10,329
Col. 4.—See paragraph 3 of the Review.				

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

**Major Head "57.—Miscellaneous"—contd.****F.—CONTRIBUTIONS—**

Charged—	Rs.				
O. . . . .	25,91,000	}	24,80,986	25,86,302	+1,05,316
R. . . . .	-1,10,014				

Col. 1.—Based on actuals. Col. 4.—Mainly due to larger payments to local bodies on account of larger collections under the Cess Act towards the close of the year.

**Voted—**

O. . . . .	1,05,25,000	}	1,08,92,572	1,08,67,755	-24,817
S. . . . .	2,33,000				
R. . . . .	1,34,572				

Col. 1.—Mainly (i) grant to a newly created municipality for dearness concessions to its employees (Rs. 10,000), (ii) increased grant on the same account to other municipalities (Rs. 2,90,000) and to the Calcutta Corporation (Rs. 49,804) and (iii) grant to the Indian Red Cross Society, Jammu and Kashmir State Branch (Rs. 20,000). Col. 4.—See paragraph 2 of the Review.

**G.—EXPENDITURE ON DISPLACED PERSONS—****G.-1.—Ministry of Relief and Rehabilitation—**

O. . . . .	1,68,000	}	.	..	..
R. . . . .	-1,68,000				

Col. 1.—Late decision to debit the charges to Grant No. 12—General Administration—General Administration, sub-head G(3).

**G.-2.—Superintendence—**

O. . . . .	7,00,000	}	8,50,000	8,73,760	+23,760
R. . . . .	1,50,000				

Col. 1.—Entertainment of additional staff for relief of displaced persons migrating from January, 1950 and rehabilitation of others owing to the abolition of the camps.

**G.-3.—Attached and subordinate offices—****G.-3 (a).—Works and Buildings and Public Health Establishments—**

O. . . . .	1,00,000	}	1,10,000	1,08,488	-1,512
R. . . . .	10,000				

**G.-3 (b).—District and Sub-divisional Establishments—**

O. . . . .	3,00,000	}	5,58,000	5,55,786	-2,214
R. . . . .	2,58,000				

Col. 1.—Same as under G.-2.



Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 57.—Miscellaneous "—contd.</b>			
<b>G.—EXPENDITURE ON DISPLACED PERSONS—contd.</b>			
<b>G.-4.—Relief—</b>			
	Rs.		
O. . . . .	3,50,00,000	} 1,20,00,000	1,31,15,113 +11,15,113
R. . . . .	-2,30,00,000		
Col. 1.—Influx of displaced persons was less than anticipated.			
Col. 4.—Mainly due to late adjustment of rent for Military hutments and airfields for 1949-50.			
<b>G.-5.—Rehabilitation—</b>			
<b>G.-5(i).—Pay and allowances—</b>			
R. . . . .	92,000	92,000	1,31,433 +39,433
Col. 1.—Considerable increase of the work of rehabilitation owing to the liquidation of camps.			
Col. 4.—Larger staff was needed than anticipated to speed up the work. (			
<b>G.-5(ii).—Contingencies—</b>			
O. . . . .	10,000	} 3,65,000	3,51,094 -13,906
R. . . . .	3,55,000		
Col. 1.—Same as under G-5(i)—Col. .			
<b>G.-5(iii).—Grants-in-aid—</b>			
O. . . . .	45,00,000	} 5,39,000	5,71,043 +32,043
R. . . . .	-39,61,000		
Col. 1.—Post-budget decision for curtailment of grants to colleges and schools in the absence of the Central Government's help in full.			
<b>G.-5(iv).—Other charges—</b>			
O. . . . .	20,00,000	} 7,04,000	6, 4,628 -59,372
R. . . . .	-12,96,000		
Col. 1.—Reclassification of two schemes under sub-head P.			
<b>G.-5(v).—Andamans Delegation—</b>			
R. . . . .	5,000	5,000	3,714 -1,286
Col. 1.—Post-budget expenditure.			
<b>G.-5(vi).—Building and other materials for displaced persons—</b>			
R. . . . .	23,50,000	23,50,000	19,54,001 -3,95,999
Col. 1.—Post-budget decision to supply building and other materials to displaced persons for their rehabilitation.			
Col. 4.—Supply was made on a smaller scale than anticipated.			
<b>G.-5(vii).—Deduct—Recoveries on account of sale, etc.—</b>			
R. . . . .	-6,00,000	-6,00,000	-12,76,521 -6,76,521
Col. 1.—See note under sub-head G.-5(vi)—Col. 1.			
Col. 4.—Realisation of the price of materials sold was larger than anticipated.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "57.—Miscellaneous"—contd.</b>			
<b>G.—EXPENDITURE ON DISPLACED PERSONS—concl'd.</b>			
<b>G.-5.—Rehabilitation—concl'd.</b>			
<b>G.-5(viii).—Homes for unattached women and children—</b>			
	Rs.		
R. . . . .	2,06,000	2,06,000	.. —2,06,000
Col. 1.—Same as under G.-5(v)—Col. 1.		Col. 4.—Non-utilisation of the provisio for want of timely sanction of the Central Government.	
<b>G.-5(ix).—Primary Education—</b>			
R. . . . .	7,00,000	7,00,000	6,31,066 —68,934
Col. 1.—See note under G.-5(v).			
<b>G.-5(x).—Census—</b>			
R. . . . .	1,04,000	1,04,000	1,02,007 —1,993
Col. 1.—Post-budget decision for the enumeration of the displaced persons.			
<b>G.-5(xi).—Citizenship Registration .. .. .</b>			
			53,668 +53,668
Col. 4.—Decision after the close of the year to open this sub-head to accommodate charges on account of registration of displaced persons as Indian citizens.			
<b>G.-6.—Expenditure on displaced persons migrating from 1st January, 1950—</b>			
R. . . . .	5,00,000	5,00,000	7,95,523 +2,95,523
Col. 1.—Decision towards the close of the year to adjust under this sub-head the char- ges incurred in connection with the displaced persons migrating from January, 1950.			
Col. 4.—Large scale influx of new displaced persons towards the end of the year.			
<b>G.-7.—Deduct—Recoveries from the Central Government—</b>			
O. . . . .	—4,26,78,000	} —1,15,00,000	—1,48,21,470 —33,21,470
S. . . . .	45,00,000		
R. . . . .	2,66,78,000		
Col. 1.—Smaller recovery due to (i) Rs. 29,49,000 being recoverable in the following year, (ii) Rs. 5,50,000 being recovered by sale of handloom cloth made by displaced persons, (iii) Rs. 10,01,000 being debitable to State revenues and (iv) final Estimate fixed on the basis of the allotment made by the Central Government (Rs. 2,66,78,000). Col. 4.—Unanticipated recovery of the amount held up under audit objections (Rs. 19,10,834) and unexpectedly larger expenditure under sub-heads G-4 (Rs. 11,15,113) and G-6 (Rs. 2,95,523).			
<b>G.-8.—Scheme for dispersal of displaced college students from Calcutta . . . . .</b>			
			.. 3,64,251 +3,64,251
Col. 4.—A new scheme sanctioned towards the close of the year.			
<b>H.—EXPENDITURE ON ACCOUNT OF STATE PRISONERS—</b>			
O. . . . .	1,75,000	} 2,76,566	2,72,504 —4,062
S. . . . .	1,00,000		
R. . . . .	1,566		
Col. 1.—Mainly increase in the number of security prisoners.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "57.—Miscellaneous"—<i>contd.</i></b>			
<b>I.—MISCELLANEOUS AND UNFORESEEN CHARGES—</b>			
<b>I.-1.—Rewards for destruction of wild animals—</b>			
	Rs.		
O. . . . .	500	} 1,060	710
R. . . . .	560		
<b>I.-2.—Other items—</b>			
O. . . . .	54,000	} 50,000	47,058
R. . . . .	—4,000		
<b>I.-3.—Control of Vagrancy—</b>			
O. . . . .	6,11,500	} 6,20,542	6,03,578
R. . . . .	9,042		
<b>I.-4.—Expenditure in connection with riots—</b>			
<b>I.-4(a).—Calcutta—</b>			
R. . . . .	4,46,378	4,46,378	4,88,884
<b>Col. 1.—Unforeseen communal disturbances.</b>			
<b>I.-4(b).—Other places—</b>			
O. . . . .	50,000	} 76,153	86,729
R. . . . .	26,153		
<b>Col. 1.—Same as under I.-4(a). Col. 4.—Closer estimate for the relief and rehabilitation of riot victims was not possible.</b>			
<b>I.-4(c).—Bihar Refugees—</b>			
R. . . . .	11,404	11,404	22,403
<b>Col. 1.—Arrear rent for a refugee camp. Col. 4.—Unforeseen expenditure towards the close of the year.</b>			
<b>I.-5.—Republic Day Celebrations—</b>			
<b>Charged—</b>			
R. . . . .	3,000	3,000	..
<b>Col. 1.—Post-budget decision to adjust the charges on account of the first celebration of the Republic Day under this sub-head. Col. 4.—See paragraph 3 of the Review.</b>			
<b>Voted—</b>			
R. . . . .	19,000	19,000	40,689
<b>Col. 1.—See note under Charged. Col. 4.—Larger expenditure in the districts than anticipated.</b>			

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

## Major Head "57.—Miscellaneous"—contd.

## I.—MISCELLANEOUS AND UNFORESEEN CHARGES—contd.

I.-6.—Expenditure in connection with West Bengal  
National Volunteer Force—

## I.-6 (1).—Training Centre—

Rs.					
O. . . . .	7,50,000	}	7,38,000	7,76,759	+38,759
R. . . . .	—12,000				

## I.-6 (2).—District Battalion—

O. . . . .	2,00,000	}	4,458	..	—4,458
R. . . . .	—1,95,542				

Cols. 1 and 4.—Anticipation of the finalisation of the scheme did not materialise.

## I.-6 (3).—Bangiya Agragami Dal—

O. . . . .	2,00,000	}	1,94,000	1,73,494	—20,506
R. . . . .	—6,000				

Col. 4.—Failure of some contractors to supply uniforms and other stores during the year.

I.-7.—Scheme for long-term maintenance of refugee  
orphans from Burma—

O. . . . .	3,000	}	4,183	4,183	..
R. . . . .	1,183				

Col. 1.—Arrear liabilities.

## I.-8.—Rents and taxes of requisitioned buildings—

O. . . . .	3,55,000	}	2,89,729	2,96,757	+7,028
R. . . . .	—65,271				

Col. 1.—A fluctuating item.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "57.—Miscellaneous."—contd.</b>				
<b>I.—MISCELLANEOUS AND UNFORESEEN CHARGES—concl'd.</b>				
<b>I.-9.—Charges in connection with requisitioned buildings—</b>				
	Rs.			
O. . . . .	50,000	18,434	24,972	
R. . . . .	-31,566			+6,538
Cols. 1 and 4.—Same as under I.-8.				
<b>I.-10.—Chief Purchasing Adviser—</b>				
R. . . . .	31,049	31,049	30,976	
Col. 1.—Post-budget decision to retain the organisation during the year.				
<b>J.—LOSS OR GAIN BY EXCHANGE—</b>				
<i>Charged</i> . . . . .	..	76	+76	
<b>Voted—</b>				
O. . . . .	2,000	1,500	1,337	
R. . . . .	-500			-163
<b>K.—CHARGES IN ENGLAND—</b>				
High Commissioner for India . . . . .	..	39	+39	
<b>M.—LUMP PROVISION FOR NEW SET-UP—</b>				
O. . . . .	30,000	..	..	
R. . . . .	-30,000			
Col. 1.—The new set-up was given effect to towards the close of the year. See paragraph 4 of the Review.				
<b>N.—DEVELOPMENT PROGRAMME—</b>				
O. . . . .	17,00,000	19,00,000	19,57,633	
S. . . . .	70,000			+57,633
R. . . . .	1,30,000			
Col. 1.—Mainly underestimation in the original forecast. See also paragraph 5 of the Review.				
<b>Total—Major Head "57.—Miscellaneous"—</b>				
<b>Charged—</b>				
O. . . . .	25,91,000	24,83,986	25,86,378	
R. . . . .	-1,07,014			+1,02,392

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

**Major Head " 57.—Miscellaneous "—*concl.***Total—Major Head " 57.—Miscellaneous"—*concl.*

Voted—	Rs.				
O. . . . .	1,53,59,000	}	2,34,14,575	2,07,01,839	—27,12,736
S. . . . .	51,31,000				
R. . . . .	29,24,575				

**Major Head " 82.—Capital Account of other Provincial Works outside the Revenue Account"—****O.—DEVELOPMENT PROGRAMME—**

O. . . . .	1,78,74,000	}	39,18,473	26,88,417	—12,30,056
S. . . . .	1,91,000				
R. . . . .	—1,41,46,527				

Col. 1.—Mainly due to (1) curtailment of a land development scheme (Rs. 73,88,000) and of a housing scheme (Rs. 6,70,000) owing to financial stringency, (2) non-completion of land acquisition proceedings in respect of the former (Rs. 67,00,000) and (3) postponement of constructional works (Rs. 13,46,000), partly set off by (4) introduction of a new land development scheme (Rs. 15,45,000) and (5) survey of an underground railway in Calcutta (Rs. 6,04,000). Col. 4.—Mainly liabilities carried over (Rs. 8,97,870) and reduction in the rate of award of land acquisition cost for a land development scheme (Rs. 3,14,955). See also paragraph 6 of the Review.

**P.—SCHEMES CONNECTED WITH THE REHABILITATION OF DISPLACED PERSONS—****P.-1.—Gross—**

O. . . . .	1,16,00,000	}	59,09,412	50,24,309	—8,85,103
R. . . . .	—56,90,588				

Col. 1.—Mainly delay in finalising schemes of construction and Development as well as slow progress of works (Rs. 81,05,000) partly set off by reclassification of two schemes from sub-head G-5 (iv) to this sub-head (Rs. 24,00,000).

Col. 4.—Mainly due to (i) slow progress of construction work of a Building Project owing to delay in the recruitment of requisite staff (Rs. 7,61,000), (ii) smaller number of weavers participating in a rehabilitation scheme (Rs. 2,96,000), (iii) slow progress of works owing to delay in the receipt of and adjustment of the value of stores (Rs. 4,95,000), partly set off by excesses due to larger number of land requisition cases (Rs. 6,24,000) and larger expenditure on the Development of acquired lands (Rs. 69,500). See also paragraph 7 of the Review.

**P.-2.—Deduct—Recoveries from other Governments,**

Departments, etc. . . . .	—3,00,000	—2,04,779	+95,221
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Col. 4.—Decision after the close of the year to reduce the rate of recovery for departmental charges.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "82—Capital Account of other Provincial Works outside the Revenue Account"—<i>contd.</i></b>			
<b>Total—Major Head "82.—Capital Account of other Provincial Works outside the Revenue Account"—</b>			
	Rs.		
O. . . . .	2,91,74,000	} 95,27,885	75,07,947 —20,19,938
S. . . . .	1,91,000		
R. . . . .	—1,98,37,115		
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged—</i>			
R. . . . .	1,07,014	1,07,014	.. —1,07,014
<i>Voted—</i>			
R. Gross . . . . .	4,29,90,540	4,29,90,540	.. —4,29,90,540
R. Deductions . . . . .	—2,60,78,000	—2,60,78,000	.. +2,60,78,000
<b>Total—Grant No. 33—</b>			
<i>Charged</i> . . . . .	25,91,000	25,86,378	—4,622
<i>Voted—</i>			
Gross . . . . .	8,83,40,000	4,45,13,503	—4,38,26,497
Deductions . . . . .	—3,84,85,000	—1,63,03,717	+2,21,81,283
Net . . . . .	4,98,55,000	2,82,09,786	—2,16,45,214

### REVIEW.

In the charged section, the saving of 2 per cent. in the original appropriation was converted into an excess of 4.1 per cent. over the final appropriation as against an excess of 3.9 per cent. in 1948-49. In the voted section, there were savings of 43.4 and 14.4 per cent. in the grant and the modified appropriation respectively as compared with a saving of 35.2 per cent. in the grant and an excess of 8.4 per cent. over the modified appropriation in the preceding year. Savings in the grant were chiefly contributed by sub-heads O. and P.

2. Final savings of Rs. 6,209 and Rs. 8,610 under the Sub-head 'F.—Contributions—Voted' were due to failure of the controlling officer to surrender amounts in time. This indicates defective control.

## REVIEW—contd.

3. Explanations of variations in column 4 under Sub-heads “Deduct—Recoveries from the Central Government” subordinate to “A.—Donations for charitable purposes”, E and I.-5.—Charged, have not been furnished by the controlling authorities.

4. The lump provision of Rs. 30,000 under sub-head M was utilised to meet the expenditure on the items detailed below :—

Items.	Amounts.
1. Central Despatch Section—	Rs.
(a) Pay of establishment . . . . .	3,700
(b) Allowances, honoraria, etc. . . . .	1,500
(c) Cost of stamps . . . . .	18,000
2. Special Commissions of Enquiry—	
(a) Pay of officers . . . . .	3,265
(b) Pay of establishment . . . . .	1,240
(c) Allowances, honoraria, etc. . . . .	1,025
3. Expenditure in connection with riots . . . . .	1,270
Total . . . . .	30,000

5. Sub-head N shows the expenditure on the following development scheme :—

Name of the scheme—Peace-time Fire Service—	Rs.
Expenditure during 1949-50 . . . . .	19,57,633
Expenditure to end of 1949-50 . . . . .	53,73,185

6. Sub-head O includes capital expenditure on the following development schemes :—

Name of the schemes.	Expenditure during 1949-50.	Expenditure to end of 1949-50.
	Rs.	Rs.
1. Kanchrapara Area Development scheme	*5,29,160	5,66,766
2. Re-housing of <i>bustee</i> -dwellers and Construction of a Housing Board for the purpose and Improvement of slums under the Bengal Slum Improvement Act, 1946.	3,29,492	20,01,726
3. Tollygunge Land Development scheme .	12,29,765	12,29,765
4. Survey of Underground Railway in Calcutta	6,00,000	6,00,000
Total . . . . .	26,88,417	43,98,257

\* Excludes Rs. 16,346 on account of Pre-partition liability debited to “Undivided Bengal Suspense”.



## REVIEW—concl'd.

7. Sub-head P includes capital expenditure on the following schemes for the rehabilitation of the displaced persons :—

Names of the schemes.	Expenditure	Expenditure
	during 1949-50.	to end of 1949-50.
	Rs.	Rs.
1. Direct Building Programme for housing displaced persons.	22,26,521	25,21,891
2. Handloom schemes . . . . .	16,04,281	16,04,281
3. Colonisation scheme . . . . .	11,93,507	11,93,507
Total . . . . .	50,24,309	53,19,679

8. Two sums of Rs 7,500 and Rs. 5,059, being the value of a trailer pump and other equipments respectively of the Expanded Fire Brigade, were written off under the orders of Government. The equipments were totally burnt by fire in a timber yard on the 26th May, 1949.

9. A sum of Rs. 11,419 out of the money intended for payment as loans to distressed persons was misappropriated by an Assistant Revenue Officer in a district. Of this amount, a sum of Rs. 102 was recovered from him and the balance of Rs. 11,317 was written off by the competent authority. The officer was criminally prosecuted and sentenced to rigorous imprisonment for two years and to pay a fine of Rs. 1,000 and in default to suffer rigorous imprisonment for another 6 months. The loss was not due to any defect in the system or to any dereliction of duty on the part of any supervising officer. Steps have been taken by Government to guard against recurrence of such cases.

10. A sum of Rs. 4,415 was stolen on the 22nd February, 1949 from the custody of the Superintendent of a relief camp. Police investigation proved ineffectual in finding out the culprits. The theft had occurred because of the negligence and carelessness on the part of the Superintendent. Out of the total amount of the loss a sum of Rs. 587 was recovered from the Superintendent who was discharged from Government service. The balance of Rs. 3,828 being the irrecoverable portion of the loss was written off under orders of the competent authority.

11 A sum of Rs. 1,79,085 placed at the disposal of the Collector of a district for the implementation of a rehabilitation scheme was drawn from the treasury towards the end of March, 1950, by transfer credit to "Revenue Deposit". It was explained by the Collector that this was done to avoid lapse of budget grant. Out of the sanctioned amount a sum of Rs. 70,472 was actually spent before the end of the financial year. The matter was brought to the notice of the Administrative Department which issued orders for the refund of the unspent amount immediately into the Treasury and instructed the Collector to avoid such irregularity in future.

Grant No. 34.—Extraordinary Charges.

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See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
<b>Major Head " 63.—Extraordinary Charges "</b>	Rs.	Rs.	Rs.
<b>A.—CHARGES IN INDIA—</b>			
<b>A.-1.—Miscellaneous—</b>			
<b>A.-1 (a).—Extra Police Force (including extra staff for a seaplane base)—</b>			
<b>A.-1 (a) (i).—Police appointed at the instance of Military Authorities—</b>			
Gross—			
	Rs.		
O. . . . .	57,000	} 1,700	963
R. . . . .	-55,300		
			-737
Col. 1.—Due to withdrawal of guards not anticipated at the budget stage.			
<i>Deduct—Recoveries from the Centre—</i>			
O. . . . .	-57,000	} -1,700	..
R. . . . .	55,300		
			+ 1,700
Col. 1.—Same as under Gross—Col. 1.			
<b>A.-1 (a) (ii).—Police appointed for the performance of Agency functions—</b>			
Gross . . . . .	8,50,000	7,68,933	-81,067
<i>Deduct—Recoveries from the Centre</i> . . . . .	-8,50,000	-9,12,110	-62,110
<b>A.-1 (a) (iii).—Additional Police employed for the performance of non-agency functions—</b>			
O. . . . .	33,91,300	} 29,80,000	27,24,060
R. . . . .	-4,11,300		
			-2,55,940
<b>A.-1 (c).—Civil Supplies—</b>			
<b>A.-1 (c) (A).—Secretariat—</b>			
O. . . . .	6,90,000	} 5,54,200	4,78,758
R. . . . .	-1,35,800		
			-75,442

Col. 1.—Due mainly to partial utilisation of the provision for the splitting up of the Civil Supplies Department into two separate departments, viz., Food and Supplies with effect from the 3rd December, 1949. Col. 4.—Mainly charges on account of compensation for acquisition of land for which Rs. 75,400 was provided for being debited to Grant No. " 36.—Pre-partition Payments—Sub-head A" in accordance with a late decision of Government.

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
<b>Major Head " 63.—Extraordinary Charges "—<i>contd.</i></b>	Rs.	Rs.	Rs.
<b>A.—CHARGES IN INDIA—<i>contd.</i></b>			
<b>A.-1.—Miscellaneous—<i>contd.</i></b>			
<b>A.-1 (c).—Civil Supplies—<i>contd.</i></b>			
<b>A.-1 (c) (B).—Finance—</b>	Rs.		
O. . . . . 8,22,000	} 6,23,800	6,25,213	+1,413
R. . . . . -1,98,200			
Col. 1.—Same as under A.-1 (c) (A)—Col. 1.			
<b>A.-1 (c) (C).—Directorate of Procurement and Supply—</b>			
O. . . . . 53,94,800	} 40,74,000	40,66,656	-7,344
R. . . . . -13,20,800			
Col. 1.—Same as under A.-1 (c) (A)—Col. 1.			
<b>A.-1 (c) (D).—Directorate of Rationing and Distribution—</b>			
O. . . . . 1,41,800	} 1,09,400	1,09,353	-47
R. . . . . -32,400			
Col. 1.—Same as under A.-1 (c) (A)—Col. 1.			
<b>A.-1 (c) (E).—Calcutta (including Industrial Area) Rationing—</b>			
O. . . . . 1,43,64,000	} 80,39,800	86,44,033	+4,233
R. . . . . -57,24,200			
Col. 1.—Same as under A.-1 (c) (A)—Col. 1.			
<b>A.-1 (c) (F).—Town Rationing—</b>			
O. . . . . 1,26,400	} 3,23,800	3,23,641	-159
R. . . . . 1,97,400			
Col. 1.—Due to introduction of overall rationing in certain areas.			
<b>A.-1 (c) (G).—District Distribution—</b>			
O. . . . . 26,75,500	} 19,17,100	19,21,991	+4,991
R. . . . . -7,58,400			
Col. 1.—Same as under A.-1 (c) (A)—Col. 1.			
<b>A.-1 (c) (H).—Directorate of Transportation— Charged—</b>			
S. . . . . 1,300	1,300	1,323	+23
Col. 1.—Unforeseen expenditure for the decree of the Court in respect of the compensa- tion to an ex-employee of the Food Department.			

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
<b>Major Head " 63.—Extraordinary Charges "—<i>contd.</i></b>	Rs.	Rs.	Rs.
<b>A.—CHARGES IN INDIA—<i>contd.</i></b>			
<b>A.-1.—Miscellaneous—<i>contd.</i></b>			
<b>A.-1 (c).—Civil Supplies—<i>concl.</i></b>			
<b>A.-1 (c) (H).—Directorate of Transportation —<i>concl.</i></b>			
Voted—			
O. . . . . Rs. 31,06,800	} 20,34,400	20,35,324	+924
R. . . . . —10,72,400			
Col. 1.—Same as under A.-1 (c) (A)—Col. 1.			
<b>A.-1 (c) (J).—Directorate of Storage and Inspec- tion—</b>			
O. . . . . 16,64,700	} 12,52,900	12,50,117	—2,783
R. . . . . —4,11,800			
Col. 1.—Same as under A.-1 (c) (A)—Col. 1.			
<b>A.-1 (c) (L).—Directorate of Textiles—</b>			
O. . . . . 7,91,000	} 5,51,600	5,51,665	+65
R. . . . . —2,39,400			
Col. 1.—Same as under A.-1 (c) (A)—Col. 1.			
<b>Deduct—Establishment Charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . . —82,500	} —52,900	—64,917	—12,017
R. . . . . 29,600			
Col. 1.—Same as under A.-1 (c) (A)—Col. 1.			
Col. 4.—Mainly larger recoveries on account of house-rent than anticipated.			
<b>A.-1 (c) (M).—Directorate of Consumers' Goods—</b>			
O. . . . . 5,92,300	} 4,50,100	4,49,674	—426
R. . . . . —1,42,200			
Col. 1.—Same as under A.-1 (c) (A)—Col. 1.			
<b>A.-1 (d).—Food—</b>			
<b>A.-1 (d) (A).—Secretariat—</b>			
R. . . . . 1,93,800	1,93,800	1,95,824	+2,024
Col. 1.—See note under A.-1 (c) (A)—Col. 1.			
<b>A.-1 (d) (B).—Finance—</b>			
R. . . . . 2,27,200	2,27,200	2,24,502	—2,698
Col. 1.—See note under A.-1 (c) (A)—Col. 1.			

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
<b>Major Head " 63.—Extraordinary Charges "—<i>contd.</i></b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
<b>A.—CHARGES IN INDIA—<i>contd.</i></b>			
<b>A.-1.—Miscellaneous—<i>contd.</i></b>			
<b>A.-1 (d).—Food—<i>concl.</i></b>			
<b>A.-1 (d) (C).—Directorate of Procurement and Supply—</b>			
	Rs.		
R. . . . .	18,79,000	18,79,000	18,92,945 + 13,945
	Col. 1.—See note under A.-1 (c) (A)—Col. 1.		
<b>A.-1 (d) (D).—Directorate of Rationing and Distribution—</b>			
R. . . . .	35,600	35,600	35,951 + 351
	Col. 1.—See note under A.-1 (c) (A)—Col. 1.		
<b>A.-1 (d) (E).—Calcutta (including Industrial Area) Rationing—</b>			
R. . . . .	36,65,700	36,65,700	37,32,687 + 66,987
	Col. 1.—See note under A.-1 (c) (A)—Col. 1.		
<b>A.-1 (d) (F).—Town Rationing—</b>			
R. . . . .	1,50,200	1,50,200	1,60,873 + 10,673
	Col. 1.—See note under A.-1 (c) (A)—Col. 1.		
<b>A.-1 (d) (G).—District Distribution—</b>			
R. . . . .	8,82,500	8,82,500	8,88,139 + 5,639
	Col. 1.—See note under A.-1 (c) (A)—Col. 1.		
<b>A.-1 (d) (H).—Directorate of Transportation—</b>			
R. . . . .	9,62,300	9,62,300	9,86,292 + 23,992
	Col. 1.—See note under A.-1 (c) (A)—Col. 1.		
<b>A.-1 (d) (I).—Directorate of Storage and Inspection—</b>			
R. . . . .	4,65,500	4,65,500	4,69,778 + 4,278
	Col. 1.—See note under A.-1 (c) (A)—Col. 1.		
<b>A.-1 (e).—Supplies—</b>			
<b>A.-1 (e) (A).—Secretariat—</b>			
R. . . . .	36,600	36,600	22,039 — 14,561
	Col. 1.—See note under A.-1 (c) (A)—Col. 1. Col. 4.—Due to delay in the transfer of the staff from the Secretariat Branch of the Food Department.		

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
<b>Major Head " 63.—Extraordinary Charges"—contd.</b>	Rs.	Rs.	Rs..
<b>A.—CHARGES IN INDIA—contd.</b>			
<b>A.-1.—Miscellaneous—contd.</b>			
<b>A.-1 (e).—Supplies—contd.</b>			
<b>A.-1 (e) (B).—Directorate of Consumers' goods—</b>			
Rs.			
R. . . . .	1,66,200	1,66,200	1,57,317    --8,883
Col. 1.—See note under A.-1 (c) (A)—Col. 1.			
<b>A.-1 (e) (C).—Directorate of Textiles—</b>			
Gross—			
R. . . . .	1,68,700	1,68,700	3,05,393    +1,36,693
Col. 1.—See note under A.-1 (c) (A)—Col. 1. Col. 4.—Mainly for (i) unforecasted payment of compensation and rent in respect of a jute press and a building (Rs. 1,20,752) and appointment of additional staff (Rs. 12,906).			
<i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.	..	--5,706	--5,706
Col. 4.—Unanticipated recoveries in connection with the realisation of the rent of buildings.			
<b>A.-1 (f).—Motor Spirit Rationing Scheme—</b>			
Gross—			
O. . . . .	2,90,600	2,58,900	2,38,307    --20,593
R. . . . .	--31,700		
<i>Deduct</i> —Recoveries from the Centre—			
Gross—			
O. . . . .	--2,90,600	--2,57,900	--1,50,100    +1,07,800
R. . . . .	32,700		
Col. 4.—The actual amount of contribution sanctioned by the Central Government was below the estimate.			
<b>A.-1 (g).—Loss on sale of subsidised food—</b>			
Gross—			
O. . . . .	47,70,000	78,48,200	..    --78,48,200
R. . . . .	30,78,200		
Col. 1.—Mainly for adjustment of arrear losses on account of supply of food-stuff at concessional rates to the Police Force during the year 1948-49. Col. 4.—Non-adjustment of losses during the year owing to delay in the compilation of the requisite Profit and Loss Account.			

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
<b>Major Head "63.—Extraordinary Charges"—<i>contd.</i></b>	Rs.	Rs.	Rs.
<b>A.—CHARGES IN INDIA—<i>concl'd.</i></b>			
<b>A.-1.—Miscellaneous—<i>concl'd.</i></b>			
<b>A.-1 (j).—Rewards for gallantry in the field—</b>			
. . . . .	20,000	19,000	—1,000
<b>A.-1 (k).—Administration of Paper Control Orders—</b>			
Rs.			
O. . . . . 95,400	96,500	97,425	+925
R. . . . . 1,100			
<b>A.-1 (l).—Sugar Transit Insurance Scheme—</b>			
O. . . . . 8,000	2,500	2,528	+28
R. . . . . —5,500			
<b>Col. 1.—Due to non-payment of some claims during the year owing to technical objections.</b>			
<b>A.-1 (m).—National Cadet Corps—</b>			
O. . . . . 21,81,000	5,89,200	5,80,354	—8,846
R. . . . . —15,91,800			
<b>Col. 1.—Mainly due to (i) liabilities for the cost of certain equipments being taken over by the Central Government (Rs. 7,00,000), (ii) non-raising of the sanctioned units in time (Rs. 4,83,900) and (iii) debits for the cost of clothings supplied by the Central Ordnance Depot not raised during the year (Rs. 3,00,000).</b>			
<b>A.-1 (u).—West Bengal National Volunteer Force—</b>			
O. . . . . 1,00,000	1,000	997	—3
R. . . . . —99,000			
<b>Col. 1.—Change in classification of the expenditure to 57.—Miscellaneous (Grant No. 33).</b>			
<b>B.—CHARGES IN ENGLAND—</b>			
<b>High Commissioner for India—</b>			
R. . . . . 3,100	3,100	497	—2,603
<b>Cols. 1 and 4.—Provision inadvertently applied for under this head instead of "63-A—Post War Planning and Development".</b>			
<b>For rounding—</b>			
O. . . . . 500	..	..	..
R. . . . . —500			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
<b>Major Heads "63—Extraordinary Charges"—concl'd.</b>			
	Rs.	Rs.	Rs.
Surrenders or withdrawals within grant or appropriation—			
Voted—			
	Rs.		
R. Gross . . . .	1,17,600	1,17,600	.. —1,17,600
R. Deductions . . .	—1,17,600	—1,17,600	.. +1,17,600
<b>Totals—</b>			
Charged . . . .	1,300	1,323	+23
Voted—			
Gross . . . .	4,21,33,100	3,39,61,229	—81,71,871
Deductions . . .	—12,80,100	—11,32,833	+1,47,267
Net . . . .	4,08,53,000	3,28,28,396	—80,24,604

## REVIEW.

The saving in the voted grant was 19·6 per cent. as compared with 25·7 per cent. in 1948-49 and occurred mainly under the Sub-heads "A-1(g) and A-1(m)" as the adjustment of the loss on sale of subsidised food was not effected during the year and the expenditure in respect of National Cadet Corps was less than anticipated.

2. A local test-audit of the accounts of a Directorate of the Food Department for 1948-49 revealed the following irregularities:—

- (a) Undisbursed salaries were not in many cases refunded within the time limit of 3 months but utilised temporarily for other purposes from time to time.
- (b) Sale-proceeds of Government stores to the extent of Rs. 1,92,547 were utilised without specific orders of Government towards payment of pay and allowances of shop personnel. It is stated by Government that this expedient was necessitated by the special circumstances which prevailed for about a month intervening between the termination of the agreement with the old (Salary Distributing) agents and the execution of fresh agreements with new agents.



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- (c) Messing allowance admissible to clerks and assistant store-keepers while on duty in godowns continued to be paid in some cases even after the recipients had ceased to perform such duties. Again, compensatory house-rent allowance admissible to persons on leave on medical certificate had been allowed even to those taking leave without medical certificate. In both the cases steps have been taken for effecting necessary recoveries after the irregularities were pointed out by audit but the bulk of the amounts overpaid still remains to be recovered.
- (d) The stock register of stationery had been kept in a most unsatisfactory manner. The entries in the register were never attested. The closing and opening balances were not always worked out. There was no agreement between the closing balances in the old register and the opening balances in the new one. Articles were shown to have been issued when balance had already been reduced to "nil" before such issue. It was stated that the defects were the result of irregularities persisting in pre-partition days and that they could not be rectified earlier as verification of stock could not be arranged before June, 1948 and completed before March, 1949 for a variety of reasons including shortage of storage space and paucity of staff. The discrepancies found as a result of verification of stock, however, still remain to be reconciled and the shortages regularised by recovery or write-off, as the case may be.
- (e) From the very inception of rationing the stock accounts of furniture had been maintained in such an unsatisfactory manner that it was impossible to arrive at the correct book balance. On the irregularities being brought to its notice the Department stated that necessary action was being taken by it to reconstruct the accounts. But the accounts have not yet been prepared; on the contrary it has since been stated that it is not possible to reconstruct them, so far as transactions prior to the 1st April, 1949 are concerned, as no physical stock of furniture and fittings supplied to Government Stores and ration godowns had been taken before that date and as the relevant records and vouchers are not available.

Grant No. 34.—Extraordinary Charges—contd.

The Store Account of Godowns (Calcutta Area) under the Director of Rationing and Distribution, Calcutta, for the year 1948-49.

Particulars of Commodities.	Opening stock on 1st April, 1948.	Rate per Md.		Valuation.	Receipts.	Gains.	Withdrawal.	Total		Losses.		Rate per Md.		Valuation.	Closing stock on 31st March, 1949, as per physical verification.	Ratio per Md. Valuation.	Difference between book balance and as per physical verification.	
		Rs.	As.					(2+5+6-7).	Mds.	Mds.	Rs.	As.	(8-13).					Rs.
Rice 'A'	4,571	25 0		1,14,275	177,554 G 2,100	89	..	184,174	353	182,336	25 0		45,56,400	1,638	1,638	25 4	48,409	..
Rice 'B'	109,725	15 0		29,95,875	4,928,711 G 1,082,535	4,941	821	6,209,791	7,913	5,997,253	15 0		8,05,06,705	242,538	242,538	10 8	40,01,960	+5
Atta	24,985	13 2		3,26,353	1,378,226 G 473,318	75	..	1,870,484	11	1,829,369	13 2		2,39,70,962	60,125	60,127	18 2	9,08,652	+2
Flour	8,162	14 6		1,17,185	874,068 G 322,910	3,658	234	1,208,564	574	1,190,854	14 6		1,71,18,095	17,730	17,729(9)	23 2	4,09,983	-1
Wheat	..	..		..	11,691 G 87	29	83	11,624	27	11,161	18 4		2,03,688	463	463(0)	18 4	8,450	..
Barley	..	..		..	11,066 G 70	16	2	11,760	13	10,961	18 4		2,00,038	789	788(c)	18 4	14,369	..
Sugar	1,437	27 2		39,841	2,101	8	166	3,080	7	3,079	27 2		85,518	1	..	..	..	-1
Gram	..	..		..	74	..	..	74	..	..	..		..	74	72	8 15	644	-2
Paddy	19	8 12		166	365 G 149	..	..	333	..	533	8 12		4,604	..	..	..	..	..
Dehydrated potato	627 Tins. 4,371 Cases.	..		..	5,889 Cases. 504,010 Lbs. G 529,910 "	82 Lbs. 142 Tins. 2,304 Cases.	..	81471 Cases(d) 1,124,017 Lbs.	..	7,9851 Cases 682,632 Lbs. G 529,910 "	..		..	162 Cases. 11,437 Lbs.	162 Cases. 11,437 Lbs.	..	..	..

G=These quantities were lifted from Mills and Government Food Deposits and delivered direct to Government Stores on account of the Directorate of Rationing.

(a) Includes 23 Mds. of deteriorated stuff.

Calcutta; }  
K. M. DAS, }  
Inspector-in-Charge, }  
Statistics and Accounts. }  
The 19th January, 1951.

(b) Includes 890 Mds. of deteriorated stuff.

S. K. BANERJEE,  
Deputy Controller of Rationing,  
Storage and Transport.

(c) Includes 720 Mds. of deteriorated stuff.

R. L. CHAKRABORTY,  
Superintendent,  
Godown Audit.

(d) Includes 484 tins equivalent to 242 cases.

S. K. DAS GUPTA,  
Chief Accounting Officer,  
Rationing.

## AUDIT CERTIFICATE.

The Store Accounts of the Calcutta Rationed Area godowns under the Director of Rationing and Distribution, Calcutta and Industrial Area for the year 1948-49 were test-audited under my supervision and I certify that the accounts are correct according to the best of my information and in consideration of the explanations given to me, subject to the remarks contained in the audit comments.

CALCUTTA ;  
*The 4th February, 1951.* }

B. BASU,  
*Assistant Accounts Officer, West Bengal.*

## AUDIT COMMENTS.

As the commodities received in, and issued from the godowns during the year have been valued at the rates prevailing on the 1st April, 1948 irrespective of their subsequent fluctuations the figures shown in columns 10 and 15 of the Accounts do not disclose the correct position so far as Rice, Atta, Flour and Sugar are concerned.

2. Except for Sugar the withdrawals, shown in column 7 of the Account relate to commodities returned to the Directorate of Storage as they were declared unfit for Calcutta rationing. In regard to Sugar the withdrawal represents sale of bad stuff at a reduced rate without any loss to Government as no payment was made to its supplier to whom the sale-proceeds were paid.

3. The stocks of deteriorated wheat and barley shown in the foot note of the Account are included in 463 mds. and 789 mds. of deteriorated stuff mentioned in paragraph 2(ii) of the Review under Grant No. 38.—Capital Outlay on Provincial Schemes of State Trading. The stock of deteriorated flour shown in the same column was disposed of along with sweepings partly at Rs. 11 per maund and partly at Rs. 7 per maund.

Grant No. 34.—Extraordinary Charges—cont.  
The Stores Account of Godowns (Calcutta Area) under the Director of Rationing and Distribution, Calcutta, for the year 1949-50.

Particulars of Commodities.	Opening stock on 1st April, 1949.		Rate per Md.		Valuation.		Receipts.		Gains.		Withdrawals.		Total (2+5+6-7).		Rate per Md.		Valuation.		Issues.		Losses.		Total. (11+12).		Rate per Md.		Valuation.		Closing stock on 31st March, 1950, as per physical verification.		Difference between book balance and physical verification.			
	Mds.	Rs. As.	Rs.	Mds.	Mds.	Mds.	Rs.	Rs.	As.	Rs.	As.	Mds.	Mds.	Rs.	Rs.	As.	Mds.	Mds.	Rs.	Rs.	As.	Mds.	Mds.	Rs.	Rs.	As.	Mds.	Mds.	Rs.	Rs.	Mds.	Mds.		
Rice 'A'	1,838	46,409	25 4	101,485	96	116,069	28	29,80,742	98,771	28	111,449	25 4	28,14,067	4,619	25 4	1,16,030	4,619	25 4	1,16,030	98,771	28	116,069	28	29,80,742	98,771	25 4	28,14,067	4,619	25 4	1,16,030	- 1			
				GS 12,650				GS 12,650																										
Rice 'B'	242,543	40,01,980	16 8	4,842,140	3,698	6,280,157	1,037	10,36,22,691	4,834,002	3,269	6,030,184	16 8	9,94,98,036	248,973	16 8	40,39,893	248,973	16 8	40,39,893	4,834,002	3,269	6,030,184	3,269	10,36,22,691	4,834,002	16 8	9,94,98,036	248,973	16 8	40,39,893	-59			
				GS 1,192,913				GS 1,192,913																										
Atta	60,127	9,08,562	18 2	1,848,128	5	2,764,000		5,94,80,000	1,850,798	6	2,738,534	18 2	4,95,99,678	44,466	18 2	8,62,170	44,466	18 2	8,62,170	1,848,128	5	2,764,000	5	5,94,80,000	1,850,798	18 2	4,95,99,678	44,466	18 2	8,62,170	+102(c)			
				GS 885,740				GS 885,740																										
Flour	17,729	4,09,083	23 2	794,724	5,760	1,062,624		2,45,73,180	700,791	47	1,035,249	23 2	2,39,40,133	27,375	21 14	6,00,906	27,375	21 14	6,00,906	794,724	5,760	1,062,624	47	1,035,249	23 2	2,39,40,133	27,375	21 14	6,00,906	+95				
				GS 244,411				GS 244,411																										
Suji				37,180	114	53,628	2	17,06,205	37,239	42	53,617	31 14	17,06,864	11	31 14	361	11	31 14	361	37,180	114	53,628	42	17,06,205	37,239	31 14	17,06,864	11	31 14	361				
				GS 16,238				GS 16,238																										
Barley	789	14,399	18 4	2,553	5	3,347		61,083	3,286	60	3,346	18 4	81,065	1	18 4	18	60	18 4	81,065	2,553	5	3,347	60	61,083	3,286	18 4	81,065	1	18 4	18				
				GS 9,480				GS 9,480																										
Wheat	463	8,450	18 4	25,157	48	33,140	8	6,41,305	15,399	28	24,907	18 4	4,54,553	10,233	18 4	1,86,771	28	18 4	4,54,553	25,157	48	33,140	28	6,41,305	15,399	18 4	4,54,553	10,233	18 4	1,86,771	+1			
				GS 9,480				GS 9,480																										
Sugar				282,253	190	567,681		1,92,05,674	289,670	89	544,697	33 15	1,84,92,442	22,784	33 15	7,73,368	89	33 15	1,84,92,442	282,253	190	567,681	89	1,92,05,674	289,670	33 15	1,84,92,442	22,784	33 15	7,73,368	+4			
				GS 220,890				GS 220,890																										
				BA 64,348				BA 64,348																										
Gram	72	644	8 15			72		644	70	2	72	8 15	644		8 15		2	8 15	644															
Groundnut Atta and Flour				551		551		6,750	231		281	12 4	3,442	270	12 4	3,320			3,442	270														
Paddy				593		593		5,180	593		593	8 12	5,189		8 12				5,189															
Dehydrated potato	162 Cases, 11,437 Lbs.			109,008 Lbs.	6 Lbs.	162 Cases, 294,458 Lbs.			162 Cases, 119,187 Lbs.	264 Lbs.	162 Cases, 294,458 Lbs.																							
				GS 175,007 "		GS 175,007 "			GS 175,007 "		GS 175,007 "																							

GS = These quantities were lifted from Mills and Government Food Depots and delivered direct to Government Stores on account of the Directorate of Rationing.  
BA = This quantity was delivered to big allottees direct from Agents' godowns on account of the Directorate of Rationing.  
(c) Due to obsolescence as per stock verification report, dated the 31st March, 1950.

CALCUTTA: }  
K. M. DAS, }  
Inspector-in-Charge, }  
Statistics and Accounts, }  
Storage and Transport. }  
R. M. GUHA THAKURTA, }  
Special Officer, }  
Storage and Transport. }

S. GUPTA, }  
Assistant Chief Accounting Officer, }  
Audit and Accounts. }

S. K. DAS GUPTA, }  
Chief Accounting Officer, }  
Rationing Audit and Accounts Section. }

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 AUDIT CERTIFICATE.

The Store Accounts of the Calcutta Rationed Area godowns under the Director of Rationing and Distribution, Calcutta, and Industrial Areas, for the year 1949-50 were test-audited under my supervision and I certify that the accounts are correct according to the best of my information and in consideration of the explanations given to me, subject to the remarks contained in the audit comments.

CALCUTTA ;  
*The 8th March, 1951.* }

B. BAŞU,  
*Assistant Accounts Officer, West Bengal.*

## AUDIT COMMENTS.

As the stocks of rice 'B' and flour received in, and issued from, the godowns during the year have been valued at the rates prevailing on 1st April, 1949 irrespective of their subsequent fluctuations the figures shown in cols. 10 and 15 of the Store Account do not disclose the correct position.

2. The withdrawals shown in col. 7 of the Account represent commodities returned to the Directorate of Storage as they were declared unfit for Calcutta rationing.

3. The entire stock of gram shown in the Account was a deteriorated one. Out of 70 mds. shown as issued in col. 11, 26 mds. 27 srs. was destroyed in September, 1949 and the rest disposed of in November, 1949 at Rs. 3 per md., the loss to Government on the whole lot being Rs. 514.

*Stock Account of Government Stores (General) under the Director of Rationing and Distribution, Calcutta, for the year 1949-50.*

Commo- dity.	Opening balance as on 1st April, 1949.		Receipts.		Total.		Sales.		Result of stock verification.		Verified balance as on 31st March, 1950.		Difference in value due to fluctuation in rates. Excess+ Deficit—.
	Quantity.	Value at retail rates.	Quantity.	Value at retail rates.	Quantity. (Columns 2 and 4.)	Value at retail rates. (Columns 3 and 5.)	Quantity.	Value at retail rates.	Excess+ Shortage—.	Value at retail rates.	Quantity.	Value at retail rates.	
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Rs.
Rice 'A'	612	16,065	36,949	9,69,911	37,561	9,85,976	36,627	9,61,459	—133	3,491	801	21,026	..
Rice 'B'	92,065	16,11,138	2,207,446	3,83,09,969	2,299,511	3,99,21,107	2,200,934	3,82,06,533	—12,822	2,16,371	85,255	14,47,116	—51,087
Atta	22,458	4,21,088	875,055	1,64,07,331	897,513	1,68,28,369	859,033	1,61,06,869	—4,479	83,981	34,001	6,37,519	..
Flour	1,580	37,525	274,588	62,61,534	276,168	62,99,059	272,321	61,89,345	—1,424	32,040	2,423	54,518	—23,150
Sugar	2	56	219,779	76,20,372	219,781	76,20,428	197,827	68,36,419	—1,287	44,241	20,667	7,10,428	—29,340
Suji	..	..	22,607	7,34,728	22,607	7,34,728	22,255	7,23,288	—114	3,705	238	7,735	..
Wheat	3	56	9,480	1,77,750	9,483	1,77,806	8,164	1,58,075	—42	787	1,277	23,944	..
Barley	11	206	1,054	19,763	1,065	19,969	1,050	19,638	—5	94	10	187	..

*Stock Account of Government Stores (General) under the Director of Rationing and Distribution, Calcutta, for the year 1949-50—concl.*

Commodity.	Opening balance as on 1st April, 1949.		Receipts.		Total.		Sales		Result of stock verification.		Verified balance as of 31st March, 1950.		Difference in value due to fluctuation in rates Excess + Deficit—.	
	Quantity.	Value at retail rates.	Quantity.	Value at retail rates.	Quantity.	Value at retail rates.	Quantity.	Value at retail rates.	Excess + Shortage—.	Value at retail rates.	Quantity.	Value at retail rates.		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.
Dehydrated Potato.	1,169	28,975	2,471	61,775	3,630	90,750	3,594	89,850	-11	276	25	625	..	
Groundnut, Flour and Atta.	..	..	282	3,525	282	3,525	80	1,000	..	..	202	2,525	..	
Paddy	5	50	598	5,930	598	5,980	548	5,480	..	..	50	500	..	
Gram	2	20	..	..	2	20	2	20	..	..	..	..	..	

CALCUTTA ;

J. BARMAN,

H. MUKHERJEE,

S. K. DAS GUPTA,

*The 3rd March, 1951.* }  
*Superintendent, Government Stores Accounts. Assistant Chief Accounting Officer, Rationing-1. Chief Accounting Officer, Rationing.*

## AUDIT CERTIFICATE.

The Store Accounts of Government Stores (General) under the Director of Rationing and Distribution, Calcutta, for the year 1949-50 were test-audited under my supervision and I certify that the accounts are correct to the best of my information and in consideration of the explanations given to me subject to the remarks contained in the audit comment.

CALCUTTA ;	}	B. BASU,
<i>The 3rd March, 1951.</i>		<i>Assistant Examiner, Outside Audit.</i>

## AUDIT COMMENTS.

During the year the stocks of each store were verified periodically and the shortages found on each occasion valued at the retail rates prevailing on the date of verification.

The total value of the commodities found short during the year was Rs. 3,95,946 out of which Rs. 3,83,096 was covered by the prescribed limit of handling loss, Rs. 9,881 was charged for recovery from the shop personnel concerned for loss of commodities, while Rs. 2,708 and Rs. 261 represented respectively the value of the commodities lost as a result of burglary and destruction owing to deterioration.

In addition to Rs. 9,881, Rs. 4,005 and Rs. 14,501 were also charged for recovery on account of loss of cash and containers respectively discovered during verifications. Against the total sum of Rs. 28,387 recoverable up to 31st March, 1950, Rs. 3,846 only has been recovered and Rs. 223 adjusted through supplementary liability statements up-to-date. The value of the net deficits disclosed by the physical verification of stocks conducted on 31st March, 1950, amounted to Rs. 3,84,985 calculated at the retail rates prevalent on that date.

The handling loss for all the commodities were within one per cent. of the total quantities handled. The percentages of loss in cases of barley, wheat and gram were 47 per cent., 51 per cent. and *nil* against those of 2.9 per cent., 4.1 per cent. and 58.6 per cent. respectively of the previous year.



*Stock Account of Government Employees' (Police) Stores under the Directorate of Rationing and Distribution, Calcutta, for the year 1949-50.*

Commodity.	Opening balance as on 1st April, 1949.		Receipts.		Sales.		Loss on account of subsidy allowed.		Profit on retail sale.		Result of Stock verification.		Closing balance in value as on 31st March, 1950.		Difference in value due to fluctuation of rates or rounding up of figures + Excess + Deficit—.	
	Quantity.	Value (at permit rates).	Quantity.	Value (at permit rates).	Quantity.	Sale proceeds realised.	Value.	Value.	Quantity.	Value.	Quantity.	Value (at permit rates).	Quantity.	Value (at permit rates).		
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Rs.	Rs.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	
Rice 'A'	18	455	646	16,312	621	16,304	..	621	621	—4	101	39	985	39	985	+2
Rice 'B'	2,569	42,224	42,595	6,99,074	42,524	4,47,424	2,50,703	..	..	—269	4,338	2,361	38,071	2,361	38,071	—762
Atta	1,217	22,058	33,127	6,00,427	32,217	3,25,516	2,58,420	..	..	—197	3,571	1,930	34,981	1,930	34,981	+3
Flour	4	93	830	18,430	813	11,529	6,401	..	..	—5	109	16	350	16	350	—134
Suji	..	..	179	5,706	164	5,322	..	102	102	—2	64	13	414	13	414	—8
Sugar	..	..	1,097	37,229	923	32,030	..	717	717	—6	204	168	5,702	168	5,702	—10
Dehydrated Potato.	7	140	—6	—120	..	..	..	..	..	..	..	1	20	1	20	..
Ghee	5	1,060	—4	—848	..	..	..	..	..	—1	212	..	..	..	..	..

(withdrawal).

(withdrawal).



## AUDIT CERTIFICATE.

The Store Accounts of Government Employees' Stores (Police) under the Director of Rationing and Distribution, Calcutta, for the year 1949-50 were test-audited under my supervision and I certify that the accounts are correct according to the best of my information and in consideration of the explanations given to me subject to the remarks contained in the audit comments.

CALCUTTA ;  
*The 15th January, 1951.* }

B. BASU,  
*Assistant Accounts Officer, West Bengal.*

## AUDIT COMMENTS.

The value of net shortage revealed by the physical verification of stocks at the close of 31st March, 1950 amounted to Rs. 8,599 calculated at the permit rate prevailing on that date. During the year the stocks of each store were verified from time to time and the sum total of all shortages detected on different occasions valued at the prevailing retail rates, instead of permit rates, amounted to Rs. 9,114 which exceeded the permissible limit by Rs. 467. The total quantity of stock found short was written-off from the stock account pending recovery of Rs. 467 from the store-personnel.

2. The sum of Rs. 467 includes two items of Rs. 145 and Rs. 59 on account of loss of Ghee and Mustard Oil lying in the stores since 1946.

The entire quantity of Ghee had been rejected on the score of bad quality immediately on its receipt but the contractor did not withdraw it from the stores although he was directed to do so. As the Ghee had not been paid for by Government it should not have been included in the store account at all. As a result of some periodical physical verification of the stock of Mustard Oil some shortages were detected for which a sum of Rs. 59 was charged against the store-personnel.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"64-C.—Pre-partition Payments".</b>			
<b>A.—LAND ACQUISITION CHARGES—</b>			
	Rs.		
S . . . . .	10,00,000	5,00,000	2,40,069
R . . . . .	—5,00,000		
Cols. 1 and 4.—Supplementary grant for payment of certain pre-partition claims pending settlement with the Government of East Bengal was not required in full.			
<b>B.—CLAIMS RAISED BY THE APPLICATION COMMITTEE—</b>			
S . . . . .	6,00,000	6,00,000	5,99,295
Col. 1.—To meet certain pre-partition claims pending settlement with the Government of East Bengal.			
<b>C.—OTHER MISCELLANEOUS CHARGES—</b>			
S . . . . .	18,00,000	17,80,000	17,80,017
R . . . . .	—20,000		
Col. 1.—Same as under B. Col. 1.			
<b>Surrenders or withdrawals within grant—</b>			
R . . . . .	5,20,000	5,20,000	—5,20,000
<hr/>			
TOTAL . . . . .	34,00,000	26,19,381	—7,80,619

## REVIEW.

Savings in the grant were 22·9 per cent. The surrender of Rs. 5,20,000 reduced the savings to 9 per cent. of the modified appropriation.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess- Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—“XLVI A.—Receipts from Road Transport Scheme”.</b>			
<b>A.—WORKING EXPENSES IN CONNECTION WITH STATE TRANSPORT SERVICE—</b>			
O . . . . .	Rs. 79,00,000	} 36,00,000	28,92,266
R . . . . .	—43,00,000		
Cols. 1 and 4.—Due to less number of buses being operated for want of necessary garage and servicing facilities.			
<b>B.—INTEREST ON CAPITAL—</b>			
<i>Charged—</i>			
S . . . . .	1,50,000	1,50,000	.. —1,50,000
Cols. 1 and 4.—Provision for interest charges on the Capital Outlay on the Road Transport Scheme remained unutilised owing to non-receipt of the figures from Government.			
<b>Major Head—“82-B.—Capital Outlay on Road Transport Scheme outside the Revenue Account”.</b>			
<b>(C)—CAPITAL OUTLAY ON STATE TRANSPORT SERVICE—</b>			
O . . . . .	76,00,000	} 40,00,000	38,57,654
R . . . . .	—36,00,000		
Col. 1.—Due to some buses and other Capital stock ordered for not being received within the year and some constructional works remaining incomplete during the year.			
<b>Surrenders or withdrawals within grant or appropriation—</b>			
R . . . . .	79,00,000	79,00,000	.. —79,00,000
<b>Total</b>			
<i>Charged</i>	. . . . .	1,50,000	.. —1,50,000
Voted	. . . . .	1,55,00,000	67,49,920 —87,50,080

## REVIEW.

The provision for charged expenditure remained unutilised. In the voted section there were savings of 56·5 per cent. in the original grant and 11·2 per cent. in the final modified appropriation as against 44·2 per cent. in 1948-49 in both the cases.

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REVIEW—*concl.*

2. During the local audit of the accounts of moneys received through sale of tickets it was noticed that a portion of the collection money had been systematically held back by many conductors of the State Transport Service. This very objectionable practice appeared to be growing with the lapse of time. The amounts held back every month far exceeded the pay of the conductors in many cases. There were instances in which the amounts short deposited by the conductors drawing a pay of Rs. 50 per month only exceeded Rs. 400 (*i.e.*, 8 times their pay) during one month only. The total amount due from the conductors on 31st July, 1950 amounted to Rs. 11,133 out of which over Rs. 1,800 was due from one conductor only. The Directorate have stated that the outstandings have subsequently been reduced, the total amount due from the conductors at the end of September, 1950 being Rs. 9,582 against which salary to the extent of about Rs. 2,000 had been withheld. It was also stated that steps were being taken for realising the heavy amounts of short collections from the defaulting conductors, some of whom have been discharged.

3. As in the previous year quite a large percentage of buses (over 41 per cent.) remained idle throughout the year under review as they could not be put on the road for want of garaging facilities. This affected the earnings of the Transport Service to a considerable extent and led to the continuance of unremunerative expenditure on the maintenance and depreciation of idle buses during the year.

The costing system envisaged in the accounting procedure was not introduced even during this year. The *pro forma* Profit and Loss Account of the service for the year 1949-50 could not be included in the Appropriation Account as the same was not ready. The accounts for 1948-49 which could not be included in the Appropriation Accounts for that year is given below :—

## Revenue Account of the State Transport Service for the year 1948-49 (from 31-7-48 to 31-3-49).

Particulars.	Amount.	Particulars.	Amount.
1	2	3	4
Rs.		Rs.	
<b>EXPENDITURE.</b>			
To Sundries :—			
1. Direction :—			
(a) Pay of Officers . . . . .	14,446		
(b) Pay of Establishment . . . . .	12,519		
(c) Allowances, honoraria, etc. . . . .	10,387		
(d) Contingencies—			
Electric and Telephone charges . . . . .	106		
Stationery and Printing . . . . .	4,744		
Office expenses and miscellaneous . . . . .	2,435		
Total Direction . . . . .			44,637
2. Operation :—			
(a) Pay of Officers . . . . .	11,500		
(b) Pay of Establishment . . . . .	1,84,551		
(c) Allowances, honoraria, etc. . . . .	1,05,959		
(d) Contingencies—			
Petrol . . . . .	3,32,734		
Less return . . . . .	7		
			3,92,727
		By Receipt from Passenger Bus Service :—	
		(a) Receipts from sale of tickets . . . . .	10,94,499
		(b) Other Receipts :—	
		Receipts from chartered trips . . . . .	875
		Amount due (i) on account of short collections . . . . .	9,122
		(ii) On account of chartered trips . . . . .	2,055
		Receipts on account of Interest on Depreciation Reserve Fund and other Reserve Fund . . . . .	3,827
			11,10,378

Diesel oil . . . . .	271
Lubricating oil, etc. . . . .	5,287
Stationery and Printing . . . . .	22,916
Repairs and Maintenance of buses, etc. . . . .	12,123
Uniforms and Liveries . . . . .	7,949
Electric and Telephone charges . . . . .	974
Registration and Road taxes . . . . .	20,868
Tyres and Tubes . . . . .	1,064
Office expenses and Miscellaneous . . . . .	514
(e) Interest on Capital Outlay . . . . .	43,720
Contribution to Depreciation Reserve Fund :—	
Depreciation of buses and other vehicles	
2,68,263	
Depreciation of other assets	3,760
Provision for accidental loss	15,000
Total Operation . . . . .	2,87,023
By Net Profit . . . . .	10,36,746
	28,995
TOTAL	11,10,378

CALCUTTA: . . . . .  
The 13th July, 1950.

CHECKED.  
HARI PRASANNA DUTT,  
Accountant.

A. K. CHAKRAVARTY,  
Chief Accountant,  
Director of Transportation.

N. C. GHOSH,  
Director General of Transportation,  
West Bengal.



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*Capital Account of the State Transport Service for the year 1948-49.*


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<i>EXPENDITURE.</i>		<i>INCOME.</i>	
<i>Particulars.</i>	<i>Amount.</i>	<i>Particulars.</i>	<i>Amount.</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>
<i>To</i>	<i>Rs.</i>	<i>By</i>	<i>Rs.</i>
(a) Cost of buses :—		Amount charged against 82-B, Capital Outlay for the period .	27,67,478
Petrol buses . . . . .	27,99,774	Balance of Capital Account transferred to General Balance Sheet . . . . .	1,62,718
Diesel buses . . . . .	70,769		
Other vehicles . . . . .	8,098		
(b) Cost of Land and Build- ings :—			
Sheds . . . . .	4,559		
Fixture and Fittings . . . . .	5,349		
(c) Furniture . . . . .	3,057		
(d) Plant and Machinery . . . . .	31,348		
(e) Tools and Implements . . . . .	7,242		
	<u>Rs. 29,30,196</u>		<u>Rs. 29,30,196</u>

CALCUTTA ;  
The 13th July, 1950. }

A. K. CHAKRAVARTY,  
Chief Accountant,  
Directorate of Transportation.

N. C. GHOSH,  
Director General of  
Transportation, West Bengal.

*General Balance Sheet of the State Transport Service as on 31-3-49.*

LIABILITIES.		ASSETS.	
Particulars.	Amount.	Particulars.	Amount.
1	2	3	4
	Rs.		Rs.
Suspense :—		Balance of Capital account . . .	1,02,718
Purchase (due to creditors) . . .	2,98,747	Suspense :—	
Outstanding liability . . . . .	98,816	Stock . . . . .	28,172
Depreciation Reserve Fund :—		Cash in Bank :—	
Government bus service . . . . .	2,87,023	Amount deposited into Reserve Bank of India on account of sale proceeds of tickets and other receipts less the amount drawn from Reserve Bank of India on account of working expenses under "XLVIA" . . . . .	4,97,152
Interest on Capital Outlay . . . . .	43,720	Cash and Cheques in hand . . . . .	56,255
P. Deposits and Advances . . . . .	2,000	Amount due on account of short collections and charter trips . . . . .	11,177
Net Profit from Revenue Account . . . . .	28,995	Interest on Depreciation Reserve Fund—Government bus service . . . . .	3,827
	7,59,301		7,59,301

CALCUTTA ;  
The 13th July, 1950.

} A. K. CHAKRAVARTY,  
Chief Accountant,  
Directorate of Transportation.

N. C. GHOSH,  
Director General of  
Transportation, West Bengal.

*Store Account for the Period from 31-7-48 to 31-3-49.*

Name of Stores.	Total Receipts.	Total Issues.	Balance.
1	2	3	4
	Rs.	Rs.	Rs.
Petrol . . . . .	3,38,654	3,32,734	5,920
Grease and Lubricating oil etc. . . . .	7,434	5,318	2,116
Tyres and Tubes . . . . .	14,998	519	14,480
Sundry Stores . . . . .	18,780	13,122	5,657
	3,79,866	3,51,693	28,173

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 to the stock was not in excess of requirements.

The stock was not verified during the year 1948-49,

CHECKED,  
HARI PRASANNA DUTT,  
*Accountant.*

A. K. CHAKRAVARTY,  
*Chief Accountant,*  
*Director of Transportation.*

CALCUTTA ;  
The 11th May, 1950. }

R. K. BASU,  
*for Director General of*  
*Transportation, West Bengal.*

**Audit comments on the *Pro forma* Accounts of the State Transport Service—  
Calcutta, for the year 1948-49.****REVENUE ACCOUNT.**

Depreciation on buses and other vehicles shown in the Revenue Account as Rs. 2,68,263 was worked out at the flat rate of 20% on all the vehicles irrespective of the fact whether they were put on the road or not. As 55% of the total fleet remained idle in stock the depreciation charged in respect thereof appears excessive.

2. A provision of Rs. 15,000 has been made under depreciation for accidental losses without obtaining any approval of Government. Such provision does not appear to be in order as accidental losses are normally charged against the revenue account for the year if they cannot be met out of the depreciation fund already created.

3. An undercharge of Rs. 287 in respect of Petrol buses and excess charges of Rs. 1,828 and Rs. 54 against 'Plant and Machinery' and 'Furniture' respectively have been made as a result of miscalculation in the amount of depreciation.

4. Road taxes amounting to Rs. 19,727 paid during the year covered taxes for a portion of the year 1949-50, as well. Proportionate amount of Rs. 9,650 relating to 1949-50 should not, therefore, have been charged against the accounts of this year.

5. The total sale proceeds of tickets credited to the Revenue Account fell short of the actual price of tickets sold by Rs. 1,828. This discrepancy has yet to be reconciled.

6. Interest on 'Depreciation Reserve Fund' amounting to Rs. 3,827 has been credited to the Revenue Account. As the first contribution to the Depreciation Fund was received on 31st March 1949, no interest can accrue to the fund during the year.

7. No audit fee and rent for office and garage etc., have been charged to the Revenue Account. The net profit for the period shown in the account will be affected by the discrepancies mentioned above.

**CAPITAL ACCOUNT.**

8. No adjustment was made in respect of the loss of Rs. 36,081 caused by the destruction of two vehicles.

9. Cost of Petrol buses has been shown in the Capital Account as Rs. 27,99,774 whereas from the detailed account of the buses kept in the Register of vehicles the cost comes to Rs. 27,97,762 only. This discrepancy of Rs. 2,012 remains to be reconciled.

**STORE ACCOUNTS.**

10. The stocks in hand, viz., Grease and lubricating oil, tyres and tubes and sundry stores shown in the Store Accounts were not physically verified. The balances as shown in the Store Accounts therefore represent the unverified stock.

11. Further, some discrepancies were noticed between the figures of 'receipts' and of 'issues' between those shown in the Store Accounts and those appearing in the Purchase Journal as detailed below which still remain unreconciled.

Particulars.	Total receipts as shown in Store Accounts.	Total receipts as shown in Purchase journal.	Difference.
1	2	3	4
	Rs.	Rs.	Rs.
(a) Grease and lubricating oil . . . . .	7,433	7,402	(+)31
(b) Tyres and tubes . . . . .	14,998	15,444	(-)546
(c) Sundry stores . . . . .	18,780	17,780	(+)1,000

Particulars.	Total issue as shown in Store Accounts.	Total issue as shown in Purchase journal.	Differences.
1	2	3	4
	Rs.	Rs.	Rs.
(a) Grease and lubricating oil . . . . .	5,318	5,287	(+)31
(b) Tyres and tubes . . . . .	519	1,065	(-)546
(c) Sundry stores . . . . .	13,122	12,122	(+)1,000

## AUDIT CERTIFICATE.

The Revenue Account and the Balance sheet of the State Transport Service for the period 31st July, 1948 (date of inception) to 31st March, 1949 were locally audited under my supervision with reference to the local records and I certify that subject to the audit comments, the accounts are correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA ;  
The 18th September, 1950.

M. K. SANYAL,  
Examiner, Outside Audit, West Bengal.

**Appropriation No. 7.—Charges on Account of Motor Vehicles Acts— 279**  
*Charged.*

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "12.—Charges on account of Motor Vehicles Acts".</b>			
C.—COMPENSATION TO LOCAL BODIES, ETC. . . .	4,50,000	4,50,000	..
<b>TOTAL</b> . . . .	<b>4,50,000</b>	<b>4,50,000</b>	<b>..</b>

*N. B.*—The expenditure represents the compensation paid to the Corporation of Calcutta under the Motor Vehicles Tax Act.

280 **Appropriation No. 9.—Interest on Works for which Capital Accounts are kept—Charged.**  
**See also the Audit Report.**

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"17.—Interest on works for which Capital Accounts are kept".</b>			
<b>A.—IRRIGATION WORKS—</b>			
O. . . . .	Rs. 24,23,000	} 11,35,000	8,74,246 . —2,60,754
R. . . . .	—12,88,000		
See note under sub-head D-1 of Grant No. 11.—Interest on Ordinary Debt on page 69.			
<b>B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>			
O. . . . .	2,26,000	} 3,06,000	3,05,776 —224
R. . . . .	80,000		
Col. 1.—Due to the inclusion of interest charges on the West Bengal Government's portion of the capital outlay on the Calcutta and Eastern Canals and the Sundarbans Steamer Route which could not be anticipated at the budget stage.			
Surrenders or withdrawals within appropriation—			
R. . . . .	12,08,000	12,08,000	.. —12,08,000
TOTAL	26,49,000	11,80,022	—14,68,978

**REVIEW.**

Savings were 55·5 per cent. and 18·1 per cent. of the original and the final modified appropriations compared with 8·9 per cent. in 1948-49 in both the cases.

**NOTE.**—The expenditure under this head is a *Proforma* adjustment to show the interest liabilities on irrigation capital expenditure. The corresponding credit is taken under the receipt head "XX.—Interest" in respect of interest on capital outlay incurred before the 1st April, 1937 and under "22.—Interest on Debt and Other Obligations" by means of a deduct entry in respect of interest on subsequent outlay. [See sub-head D.-1 of Grant No. 11, page 69].

The interest for the year 1949-50 was calculated at the rate of 4 per cent. per annum.

**Grant No. 38.—Capital Outlay on Provincial Schemes of State Trading. 281**

See also the Audit Report.

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

**Major Head—"85-A.—Capital Outlay on Provincial Schemes of State Trading".**

**A.—GRAIN PURCHASE SCHEMES—**

**A.-(1).—Cost of purchase of grain—**

	Rs.			
O . . . . .	46,89,85,000	}	49,94,06,000	52,97,94,121 +3,03,88,121
S . . . . .	91,10,000			
R . . . . .	2,13,11,000			

Col. 1.—Due to adjustment of the outstanding debits from other Governments for supplies during the previous years (Rs. 2,09,00,000) and larger purchases than originally anticipated (Rs. 95,21,000).

Col. 4.—Mainly procurement of food-grains towards the close of the year exceeding anticipations.

**A.-(2).—Advances—**

O . . . . .	69,50,000	}	70,51,000	72,98,900 +2,47,900
R . . . . .	1,01,000			

**A.-(3).—Suspense—**

**(a) Credit—**

O . . . . .	-1,21,90,000	}	-1,26,91,000	-1,29,66,883 -2,75,883
R . . . . .	-5,01,000			

**(b) Debit—**

O . . . . .	1,21,90,000	}	1,28,91,000	1,32,29,108 +3,38,108
R . . . . .	7,01,000			

**A.-(4).—Deduct—Receipts and Recoveries on Capital Account—**

**(a) Repayment of advances—**

O . . . . .	-57,10,000	}	-87,89,000	-20,567 +87,68,433
R . . . . .	-30,79,000			

Col. 1.—Due to anticipation of more losses than estimated.

Col. 4.—Non-adjustment of losses during the year owing to delay in the compilation of the Profit and Loss Account.

**(b) Other receipts—**

O . . . . .	-43,26,09,000	}	-51,87,62,000	-50,63,35,416 +1,24,26,584
R . . . . .	-8,61,53,000			

Col. 1.—Mainly due to larger sales on account of influx of refugees from East Bengal.

Col. 4.—Mainly realisation of sale-proceeds being smaller than anticipated.



**Grant No. 38.—Capital Outlay on Provincial Schemes of State Trading—contd.**

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"85-A.—Capital Outlay on Provincial Schemes of State Trading"—contd.</b>			
<b>A.—GRAIN PURCHASE SCHEMES—concl'd.</b>			
A.-(5).— <i>Deduct</i> —Capital Expenditure financed from ordinary revenue—			
	Rs.		
O. . . . .	—47,70,000	} —77,98,000	.. +77,98,000
R. . . . .	—30,28,000		
Col. 1.—Mainly on the basis of the loss assessed for adjustment after the budget stage.			
Col. 4.—Same as under the sub-head "A(4) (a)—Col. 4.			
A.-(6).— <i>Deduct</i> —Recoveries from other Governments, Departments, etc.—			
O. . . . .	—1,24,51,000	} —51,72,000	—51,85,135 —13,135
R. . . . .	+72,79,000		
Col. 1.—Mainly due to receipt of less subsidy owing to procurement of smaller quantity of rice during the year.			
A.-(7).— <i>Add</i> —Surcharge collected with sale proceeds for improvement of village roads in heavy procurement areas transferred to revenue receipts—			
O. . . . .	15,00,000	} 13,60,000	9,80,744 —3,79,256
R. . . . .	—1,40,000		
Col. 4.—Less realisation as the procurement of food-grains was below expectations.			
<b>B.—OTHER MISCELLANEOUS SCHEMES—</b>			
B.-(1).—Cost of purchase—			
S. . . . .	32,46,000	} 2,09,00,000	2,07,80,320 —1,19,180
R. . . . .	1,76,54,000		
Col. 1.—Due to introduction of reconrol of sugar with effect from the 9th September, 1949.			
B.-(4).— <i>Deduct</i> —Receipts and Recoveries on Capital Account—			
(b) Other receipts—			
R. . . . .	—1,82,19,000	—1,82,19,000	—2,17,50,760 —35,31,760
Col. 1.—See sub-head B.-(1)—Col. 1.			
Col. 4.—Sale-proceeds of sugar exceeded anticipation.			

**Grant No. 38. -Capital Outlay on Provincial Schemes of State Trading—contd.** **283**

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

**Major Head—"85-A.—Capital Outlay on Provincial Schemes of State Trading"—concl'd.**

**Surrenders or withdrawals within grant—**

	Rs.				
R. Gross . . . . .	—3,91,26,000	—3,91,26,000	..	+3,91,26,000	
R. Deductions . . . . .	10,32,00,000	10,32,00,000	..	—10,32,00,000	
<b>Totals—</b>					
Gross . . . . .	48,97,91,000	55,81,36,066		+6,83,45,066	
Deductions . . . . .	—45,55,40,000	—53,23,11,184		—7,67,71,184	
Net . . . . .	3,42,51,000	2,58,24,932		—84,26,068	

**REVIEW.**

Savings were 24·6 per cent. of the grant as compared with 460·5 per cent. in the previous year and occurred mainly under the sub-head "A.-(4)(b)" for realisation of larger sale-proceeds owing to influx of refugees from East Bengal. In the modified appropriation there was an excess of 188·1 per cent. against 13·5 per cent. in 1948-49 and occurred mainly under the sub-heads "A.-(1), A.-(4)(a), A.-(4)(b) and A.-(5)" for procurement of larger food-grains, less realisation of sale-proceeds and non-adjustment of losses during the year.

2. A local-test audit of the accounts of a Directorate of the Food Department for the year 1948-49 revealed the following irregularities:—

- (i) An examination of the godown accounts with the respective challans under which flour had been sent to the Rationing godowns from the dock showed that the quantities entered in the "Godown receipts" on the basis of which the godown accounts had been prepared were much less than those acknowledged by the godown staff on the back of the corresponding challans. A test-check of two months' challans with the accounts disclosed a loss of Rs. 16,000 on this account. The matter has been reported to Government whose orders are awaited.

- (ii) Bad or deteriorated whole wheat and whole barley to the extent of 463 mds. and 789 mds. respectively were received back in the Rationing godowns mostly from Government stores during the period from 10th February, 1949 to 7th May, 1949, but no action for their disposal was taken till 8th September, 1949 when tenders were invited for the sale of the stuff. Ultimately the wheat and barley were sold at Rs. 3-7 per md. and Rs. 3-8 per md. respectively against the wholesale selling rate of Rs. 18-4 per md. The actual balances at the time of disposal were, however, found to be short of the book balances by 25 mds. in the case of wheat and 60 mds. in the case of barley—the shortages amounting to 5·4 per cent. and 7·7 per cent. respectively. The resultant losses due to the above shortages and the sale at reduced rate amounted to Rs. 18,800 which still remains to be written off by Government.
- (iii) One md. of "A" grade rice, 45 mds. of "B" grade rice and 27 mds. of gram were suspected of having undergone deterioration mostly in January, 1949 when samples thereof were sent to the Inspection and Control Branch. The latter recommended their disposal as poultry feed or sweeping at rates specified by them. No action was, however, taken for the disposal of the commodities which continued to deteriorate still further and ultimately became a total loss to Government amounting to about Rs. 1,000 which still remains to be written off.

3. The local audit of the Personal Ledger Accounts of the Assistant Regional Controller of Procurement and the Deputy Assistant Regional Controller of Procurement revealed the following irregularities :—

- (i) The Cash Book was not properly maintained in several districts. In one district, some transactions were not entered in the Cash Book on the dates on which they occurred, some transactions were not at all incorporated in the Cash Book while some others were entered twice.
- (ii) Security Deposits were not taken from a number of Storing Agents, Inspectors, Assessors, Junior Assessors, Storeman and Nazir-cum-Cashier in spite of specific Government orders for obtaining such deposits.
- (iii) Stocks of rice and paddy despatched from different outstations to Calcutta and elsewhere were not often acknowledged by the consignees. In one district acknowledgment receipts for only 4 out of 94 consignments were received while in another district despatches of 57,226 mds. of paddy and 162,932 mds. of rice were not acknowledged at all. It was not, therefore, possible to verify whether the consignments despatched had been received intact by the respective consignees.

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- (iv) The loss in transit of rice and paddy was also considerable. 23,677 mds. of paddy despatched from a station by railway did not reach their destination. There were cases in which carrying contractors found liable for the loss were not charged at all or charged only a fraction of the loss. In a district, the amount recoverable from the carrying contractors on account of loss of paddy was Rs. 22,085 and in another Rs. 34,000.
- (v) Quantities of paddy sent to rice mills for conversion into rice were found short on delivery. In some districts, the quantities delivered by the mills were less than the minimum rate of outturn fixed by Government. But such less quantities were accepted without demur. The value of short delivery of rice in a district amounted to Rs. 1,25,000.

In another district, medium rice was supplied by the mills against paddy of fine quality, thereby causing loss of Rs. 6,200 approximately.

- (vi) In disregard of definite instructions of Government, gunny bags were supplied to mills on credit. In a district, 39,494 bags worth Rs. 26,000 were supplied to the rice mills. In the same district, two amounts *viz.*, Rs. 21,422 and Rs. 1,780 were found also due from a direct procurement agent and an ex-procurement agent on account of the loss of gunny bags and other commodities.

In another district, loss on account of gunny bags damaged or received short in the procurement godowns amounted to Rs. 27,584.

In yet another district, a direct procurement agent misappropriated rice and gunny bags amounting in value to Rs. 4,400. This was not, however, reported to the Accountant General as was required to be done under the rules.

4. The local audit of the expenditure on the purchase and distribution of food-stuffs (rice and paddy) during the half-year ending September, 1948 disclosed the following irregularities :—

- (i) Out of a total quantity of 520,450 mds. 12 srs. of imported rice which was despatched from the Docks to Government depots, and for which debits had been received, the quantity that actually reached the Government depots amounted to 506,927 mds. 26 srs. only. Thus there was a shortage of 13,522 mds. 26 srs. valued at about Rs. 3,06,795. The responsibility for the shortage (about 2·5 per cent. of the total quantity), which was much in excess of the allowable limit of ·5 per cent., could not be fixed on the carrying contractors due to the absence of weighment facilities at the Docks, transport of grains by defective wagons of the Port Commissioners' Railways and delivery of food-grains by the Government of India in non-standard bags. It has been stated by Government that the system of delivery on 100 per cent

weighment at Docks has been introduced since the 17th April, 1950, that some of the other defects have also been remedied to a large extent except the standardisation of bags at Docks and that a definite improvement is expected in future. Orders for the write-off of the loss are still awaited.

- (ii) Consignments aggregating 2,325 bags containing about 4,650 mds. of rice valued at Rs. 76,725 and 452 bags containing about 678 mds. of paddy valued at Rs. 7,034 despatched from different unloading Railway stations to the Food Department Depots were not traceable in the accounts of the depots. It was stated that as against this, there were also certain other consignments which, though accounted for in the depot accounts, could not be linked to corresponding despatches for want of full particulars and that until all these unlinked items were linked up, the actual shortage could not be ascertained and necessary recoveries made from the contractors concerned. The realisation of amounts which have already become overdue is awaited.
- (iii) During the six months ending September, 1948, the shortages in transit from the Food Department Depots at Calcutta to those in the Extended Rationing Areas on account of loss of entire bags and excess over the permissible limit of shortages allowed to the carrying contractors aggregated 796 mds. 18 srs. of rice valued at about Rs. 13,141 which still remain to be recovered from the carrying contractors concerned. It was stated that payment of bills of these contractors sufficient to cover the value of the above shortages had been withheld pending finalisation of their accounts when necessary recoveries would be made.
- (iv) Consignments by railway of 841 bags containing 1,672 mds. 22 srs. of rice valued at about Rs. 27,600 still remained to be linked up. In the absence of such linking, there could be no certainty that the consignments had actually been received in the Food Department Depots to which they had been allotted.

5. (i) Transfers of stocks from one stock-holding officer to another aggregating 668 mds. of rice valued at Rs. 11,022 were not linked up to see that the issues shown by the consignors had been accounted for as receipts by the consignees.

(ii) The central ledger accounts of the rice mills for the period from the 15th August, 1947 to the 11th June, 1948, were incomplete. It was stated that the accounts relating to that period could not be compiled by the Administrative Directorate in the absence of all requisite documents some of which were for a long time in the custody of the police and the High Court.

(iii) Several cases of losses due to deterioration of stocks aggregating Rs. 19,125-12-0 are yet to be written off under the orders of the competent authority. It was stated that losses due to deterioration in quality on account of long storage or bad storage was a normal incident of trading

operations and would be reflected in the trading account and so no write-off order was necessary. Audit however, holds the view that such losses are required to be formally written off under orders of the competent authorities to the extent that they cannot be made good by effecting recoveries from the persons responsible for them.

6. The local audit of the expenditure incurred on the purchase and distribution of wheat, wheat products and allied food-grains for the year 1947-48 revealed the following irregularities :—

(a) (i) The Government of India issued orders in February, 1948, increasing the rates of overseas wheat, barley and maize with retrospective effect from the 1st January, 1948, but the selling prices of the commodities as well as of atta were not correspondingly increased by the Government of West Bengal till the 1st July, 1948. This resulted in a heavy loss of approximately 44 lakhs of rupees to the Government in respect of sales effected during the period from April, 1948 to June, 1948 and a consequential payment of increased amount of subsidy by the Government of India. It was stated that the orders of the Government of India were received only in March, 1948 and the enhanced rate of overseas flour was communicated in June, 1948. In the absence of the rate of flour which was one of the components for the production of atta, it was not possible to revise the entire price structure of wheat and wheat products earlier than July.

(ii) In several cases there was more than one year's delay in preferring claims for wheat delivered to the mills. In one case the total amounts due from a mill exceeded Rs. 6 lakhs at the end of the year. The recovery of the amount is still awaited.

It was stated that delay in preferring claims was due to the late receipt of acknowledgments from mills which used to weigh goods only when they were shot into the bins long after the goods had been received by them. It was stated further that the defective practice of submitting bills only after receipt of acknowledgments of the mills had since been changed and the accounts were now being settled monthly.

(b) A total quantity of 6,539 mds. of wheat and wheat products valued at Rs. 94,414 was certified as unfit for human consumption and recommended for destruction.

It was stated that the major portion of the bad stock was disposed of during the period from the 1st January, 1948 to the 31st August, 1950 on the recommendation of the Disposal Committee as shown below :—

Manner of disposal.	Quantity.		
	Md.	Sr.	Ch.
By transfer to Good Stock . . . . .	6	27	0
By sale at reduced rates . . . . .	3,973	33	8
By destruction . . . . .	1,175	15	0
loss (due to long storage) . . . . .	450	33	8
	<hr/>		
	5,606	29	0

The total loss sustained by Government due to prolonged or defective storage is required to be formally written off under the orders of competent authorities.

(c) (i) Only 82,959 mds. of wheat, flour and barley against a total delivery of 86,999 mds. 39 srs. from the Depots was acknowledged and paid for by the mills. It was stated that the transport contractors could not be held responsible for any portion of the shortage of 4,040 mds. 39 srs. as, under the procedure prevailing at the time, the mills were not required to weigh up the goods immediately on delivery at the mill gates but acknowledged only the number of bags received by them without mentioning their weight, the weighment on the basis of which payment had been made by them being actually taken long after the delivery of the goods. The system has been changed since the 15th April, 1948 from which date deliveries are being made to mills ex-godown. The value of the net shortage of 3,605 mds. 39 srs. amounting to Rs. 41,243-5, however, still remains to be formally written off by Government.

(ii) A quantity of 202,827 mds. 16 srs. was acknowledged by the Civil Supplies depots against a despatch from the Docks of a total quantity of 211,420 mds. 20 srs. of overseas wheat, flour and maize (cleared from six ships), resulting in a shortage of 8,593 mds. 4 srs. valued at Rs. 1,14,904-5-0. It was stated that the responsibility for the shortage could not be fixed on the carrying contractors owing to the absence of weighment facilities at the Docks, transport of grains by defective wagons of the Port Commissioners' Railways and delivery of foodgrains by the Government of India in non-standard bags.

Necessary orders for the write-off of the loss are still awaited.

(d) 304 bag-loads of wheat, wheat products, barley etc. of an approximate value of Rs. 9,726 despatched from the Dock by Railways did not reach the Depot.

It was stated that out of these (i) 18 bag-loads were set off against excess received in later consignments, (ii) claims have been preferred for 238 bag-loads and (iii) no recovery was possible in respect of remaining 48 bag-loads.

Realisation of claims in respect of (ii) and write-off orders in respect of (iii) above are awaited.

(e) In respect of the despatches of overseas goods to the Depots from the Dock, 45 lorry loads of commodities of wheat, flour and barley containing a total number of 4,096 bag-loads of the same, valued approximately at Rs. 99,174-6-0 did not reach the destination. The carrying contractors were held liable for the loss of goods from these missing lorries. It was stated that the payment of their bills to the extent of Rs. 35,876-13-5 had been held up and steps were being taken for the realisation of the balance.

The recovery of the amount of loss from the contractors concerned is awaited.

7. A local test-audit of the expenditure incurred on the purchase and distribution of wheat, wheat products and similar food-grains for the half-year ending on the 30th September, 1948 revealed the following irregularities :—

- (i) A quantity of 297,997 mds. 34 srs. of overseas wheat, barley and flour (cleared from four ships) was acknowledged by the Food Depots against the despatch from the Docks of total quantity of 306,412 mds. 39 srs. resulting in a total shortage of 8,415 mds. 5 srs. valued at Rs. 1,46,164.

It was stated that the responsibility for the shortages which ranged between 1·5 per cent. and 3·5 per cent. could not be fixed owing to the absence of weighment facilities at the Docks, the transport of grains by defective wagons of the Port Commissioners' Railways and delivery of food-grains by the Government of India in non-standard bags.

Orders for the write-off of the loss are awaited.

- (ii) In respect of the despatches of overseas goods to the Depots from the Dock, five lorry loads of wheat and flour containing 502 bag-loads of the same valued approximately at Rs. 17,512-2 did not reach the Food Depots. The loss remained undetected for a pretty long time due to the absence of any system of checking the quantities despatched from the Docks with the corresponding receipts at the depots, vehicle by vehicle.

It was stated that the contractors had been held responsible for the loss and that three times the values of the commodities amounting to Rs. 64,135-0-6 had been deducted from their bills. The defect in the system mentioned above, however, still remains unremedied.

8. The local audit of expenditure incurred on the purchase and distribution of food stuffs (rice and paddy) during the half-year ending March, 1949 disclosed the following irregularities :—

- (a) (i) Out of a total quantity of 1,274,776 mds. 7 srs. of imported rice, for which debits had been received, the quantity that actually reached the Government Depots amounted to 1,234,527 mds. 26 srs. only. Thus there was a shortage of 40,248 mds. 21 srs. valued at Rs 9,18,447. The shortage was about 3·1 per cent. of the total quantity. It was stated that the stock taken over at the Docks could not be verified on the spot for lack of weighment facilities. Neither could the responsibility for the shortages be definitely fixed in the absence of any evidence regarding the physical disappearance of stock at any particular stage of handling. Orders of Government for the write-off of the loss is awaited.



- (ii) Shortages of 1,057 bags of rice weighing 2,085 mds. 34 srs. and 173 bags of paddy weighing 102 mds. 38 srs. valued at Rs. 34,417 and Rs. 1,068 respectively occurred during transit from the different unloading railway stations to the Food Department Depots. The value of these shortages still remains to be recovered from the carrying contractors concerned.
- (b) Incompleteness of the accounts of stocks centrally maintained at headquarters.

Accounts of cash and stocks are centrally compiled at headquarters from the returns submitted by the Departmental officers and checked centrally by a linking up of the items of receipts and deliveries of stocks with the corresponding cash or transfer transactions. The following defect was noticed in course of audit of the stock accounts.

Consignments of 351 mds. 19 srs. of paddy valued at Rs. 3,647 shown in the accounts of the Procurement Officers in the districts as despatched to Calcutta were not checked with reference to the records of the relative railway receipts to see that they had been actually consigned by rail to their destinations and accounted for by the consignees.

- (c) Orders of Government are awaited to the write-off of a sum of Rs. 62,311 representing loss due to the sale of 26,822 mds. 28 srs. of rice at reduced rates on account of deterioration in quality.

It was stated that inasmuch as such shortages would be reflected in the trading account, no write-off order was necessary. Audit, however, holds the view that such order is necessary in the interest of effective financial control.

9. A local test-audit of the expenditure incurred on the purchase and distribution of wheat, wheat-products and allied food-grains for the half-year ending on the 31st March, 1949 revealed the following irregularities :—

- (i) In respect of wheat imported from overseas, a quantity of 320,892 mds. 24 srs. was actually received in Food Depots whereas debit was accepted for a total quantity of 332,531 mds. 4 srs. The shortage amounted to 11,638 mds. 20 srs. (3·5 per cent.) valued approximately at Rs. 1,83,070.

It was stated that the stock taken over at the Docks could not be verified for lack of weighment facilities and that in the absence of any evidence regarding the physical disappearance of stock at a particular stage the responsibility for the shortages could not be fixed. It was also argued that since the value of the shortages would be ultimately reflected in the trading account, no write-off order was necessary. Audit, however, holds the view that for the sake of efficient control such losses in transit should be formally written off under the orders of competent authorities.

- (ii) A sum of Rs. 34,32,746 has remained outstanding against certain flour mills for periods ranging from 2 to 3 years.

It was stated that the above amount includes a sum of Rs. 16,31,840 recoverable from two mills, whose cases are under the consideration of Government, and that the remaining sum of Rs. 18,00,906 is likely to be adjusted against claims pending before the Application Committee on account of 10 per cent. guaranteed profit payable to certain other mills.

- (iii) 128 bag-loads of atta-flour valued at Rs. 4,555 (approximately) despatched from Central Stock Depots were not received in the districts and sub-divisions. It was stated that the claims for the loss of these bag-loads have been preferred against the Railway Companies by the consignees concerned. The recovery of the claims is awaited.
- (iv) (a) Due to prolonged or defective storage, a total quantity of 6,595 mds. 13 srs. of wheat and wheat products valued approximately at Rs. 1,32,902 was declared as bad stock unfit for human consumption and a further quantity of 787 mds. 32 srs. valued approximately at Rs. 16,675 as "Off-quality stock".

It was stated that the responsibility for the loss could not be fixed as the bulk of such wheat stock had been originally received in poor condition and a certain portion consisted of sweepings gathered in the normal course. The major portion of the deteriorated stock was disposed of either by sale at reduced rates for commercial uses or by destruction according to the recommendation of the Disposal Committee. The quantity disposed of from November 1949 to August 1950 amounted to about 5,883 mds. of which 4,901 mds. 5 srs. was sold for Rs. 30,767 at reduced rates and the remainder (981 mds. 35 srs.) was destroyed. Orders of Government for the write-off of the loss are still awaited.

- (b) A total stock of 32,814 mds. of deteriorated maize was sold for Rs. 2,44,329 resulting in a loss of Rs. 3,44,272.

It was stated that the loss was due to receipt of the stock in deteriorated condition and prolonged storage in godown for want of off-take. It was argued that since the loss was a normal incident of trading operation and would be reflected in the trading accounts no write-off order was necessary. Audit, however, holds the view that such losses are required to be formally written off under the orders of competent authorities.

10. During the year under review all the charges incurred or the debits received in connection with the State Trading Schemes could not be admitted finally in central audit. The amounts noted below remained under objection :—

(In thousands of rupees.)

Amount placed under objection.	Amount finally admitted in audit.	Balance Outstanding.
	<b>(a) CASH PAYMENTS.</b>	
39,23,15	35,61,03	3,62,12
	<b>(b) BOOK DEBITS.</b>	
19,51,30	3,83,80	15,67,50

- (a) The amount shown under "Cash Payment" (*viz.*, 3,62,12) of which 35,73 relates to districts and the balance to Calcutta, has been outstanding for the reasons stated below :—
- (i) Want of detailed bills in final adjustment of amounts advanced for the purchase of food-grains and incidental charges.
  - (ii) Want of stock certificates, payees' receipts, sanctions to write-off of shortages and recoveries of overpayments, etc.
- (b) The amount shown under "Book Debits" is outstanding for non-receipt of acceptances and stock certificates from the State Government.
- (2) In respect of the two preceding years, namely, 1947-48 (Post-partition) and 1948-49, 7,57 and 1,73,20 respectively are under objection under "Cash Payment" and 67,90 and 5,19,21 respectively under "Book Debits" for the same reasons as stated above.
- (3) During the year the following kinds of losses came to notice in course of central audit :—
- (a) (i) *Loss in storage.*—15,103 mds. 29 seers 9 chs. of paddy and 775 mds. 33 seers 2 chs. of rice were reported to have been lost in storage in Government godowns. Money value of these losses amounting to Rs. 1,55,828 and Rs. 12,145 respectively was written off by the competent authorities.
  - (ii) *Loss in transit.*—The following quantities of food grains were reported to have been lost in transit by road and railway :—

Commodity.	Quantity.	Money value.
		Rs.
(a) Rice . . . . .	3,598 mds. 32 srs. 6 ch.	59,134
(b) Paddy . . . . .	471 mds. 20 srs.	5,019
(c) Atta, Flour and Semolina . . . . .	3,456 mds. 37 srs. 12 ch.	39,731

Out of the above losses, a sum of Rs. 2,167 only was realised from the Railways as compensation and Rs. 2,998 only was written-off by the competent authority. The balance amounting to Rs. 98,719 remains under objection.

- (iii) *Loss due to deterioration.*—In a certain district 277 mds. 24 srs. of atta and 155 mds. 10 srs. of rice were reported to have deteriorated while in storage,—causing losses of Rs. 3,298 and Rs. 297 respectively. A further loss of Rs. 6,544 occurred owing to deterioration and ultimate destruction of 2,924 mds. 22 srs. of rice, broken rice and rice-sweepings in a certain Food Depot in Calcutta. Orders sanctioning the write-off of the losses are awaited.

- (iv) *Loss due to theft.*—Out of six cases of theft reported to audit five had occurred in a single Food Depot in Calcutta involving a total loss of 250 bags of wheat and rice. The sixth case related to the theft of 10 bags of fine rice from another such depot in Calcutta. Actual quantities lost by theft, the money value thereof and the final orders of Government thereon have not yet been communicated to audit.
- (v) *Loss of food grains in course of movements by Country boats.*—
- (a) There were losses of 1,299 mds. 1 seer of rice and 1,661 mds. 26 srs. of paddy for which debit notes for Rs. 37,081 were issued against the carrying contractors out of which recovery of Rs. 16,372 only has so far been effected.
- (b) In another case a net loss of Rs. 29,874 was caused to Government as value of 3,000 mds. of Aman paddy which was being carried by a boat contractor. It was stated that the loss resulted from an accident due to a severe storm and as such only 10 per cent. of the loss amounting to Rs. 2,987 was recovered from the contractor and the balance of Rs. 26,887 written off by Government.
- (c) In two other cases, losses of 350 mds. and 848 mds. of rice were reported to audit but the money value of the loss and the action taken to recover the same from the parties concerned have not yet been communicated to audit.
- (4) *Other topics of interest.*—(a) A loss of Rs. 3,966 being the book value of 3,252 gunny bags (inclusive of sales tax) was written off by Government. The reason given in support of the write-off order was that these bags had been in the custody of a district procurement agent and in charge of an Inspector of the Food Department, both of whom left for Pakistan after the partition of Bengal. In reply to audit query as to why no steps were taken to recover the amount from the persons concerned with the help of the Pakistan Government it has been stated by Government that the matter has since been taken up with the Government of East Bengal.
- (b) In a certain district 6,523 gunny bags, 10 mds. 20½ srs. of rice and 8 mds. of broken rice were reported to have been lost during the months of June, July and September, 1947 and January, 1948 owing to the negligence of some Inspector-Assessors and Storemen. Money value of the losses amounted to Rs. 8,401. By forfeiture of the security deposits and the undisbursed pay of the persons responsible for the loss, a sum of Rs. 1,378 has been recovered and credited to Government. Rs. 5,833 having been reported as irrecoverable. Orders of Government to its write-off are awaited while attempts are still being made to effect recovery of the balance from the person responsible for the loss of this amount.

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- (c) Purchase price of rice was paid to a rice mill in excess of the sanctioned rate resulting in an overpayment of Rs. 2,818. The question of recovery or other suitable action is under the consideration of Government.
- (d) Out of the total quantity of 46,333 mds. 26 srs. of Aman paddy received in storage during the period from the 1st April, 1949 to the 12th August, 1949, 40,948 mds. 31 srs. were delivered for despatch to different places leaving a book balance of 5,384 mds. 35 srs. on the 12th August, 1949. The actual balance on that date, was, however, 4,864 mds. 15 srs. only. The difference of 520 mds. 20 srs. representing shortage was written off. The percentage of shortage in this case was 1·02% which was ascribed to ravages done by rats. As the reason adduced for the shortage did not seem to be convincing to audit the matter has been reported to Government for investigation and necessary action.
- (e) The stock certificate furnished to audit revealed that out of 3,600,460 mds. of imported food grains supplied by the Government of India to this State 3,553,881 mds. were received in stock and the difference of 46,579 mds. was ascribed to net shortages in transit. The cases of these shortages are being investigated by the Department.
- (f) Under the existing arrangements, sale of paddy and whole grains to the mills as also the sale of food grains to the bulk allottees is to be made only on prepayment of their price. It, however, came to light that very large quantities had been sold on credit. Taking into account only the recoveries which had remained outstanding for more than six months, the total sum due to Government from the millers and the bulk allottees amounted to Rs. 59,61,108 at the end of March, 1950.

Running Account of Capital Outlay on Provincial Schemes of State Trading for 1949-50.

Name of the scheme.	1	2	3	4	5	6	7	8
A. Grain Purchase Schemes . . . . .		Rs. 66,44,62,994	Rs. 53,83,35,999	Rs. 1,20,27,98,983	Rs. 68,97,07,814	Rs. 51,15,41,117	Rs. 1,20,12,48,931	Rs. +15,50,052
B. Other Miscellaneous Schemes . . . . .		Rs. 1,04,31,541	Rs. 2,07,80,820	Rs. 3,12,12,361	Rs. 1,60,13,863	Rs. 2,17,50,760	Rs. 3,77,64,623	Rs. -65,52,262
C. Construction of Boats . . . . .		Rs. 5,901	Rs. ..	Rs. 5,901	Rs. ..	Rs. ..	Rs. ..	Rs. +5,901
Total		Rs. 67,49,00,436	Rs. 55,91,16,809	Rs. 1,23,40,17,245	Rs. 70,57,21,677	Rs. 53,32,91,877	Rs. 1,23,90,13,554	Rs. -49,96,309
				(a) (b)			(a)	

NOTE:—(a) The figures of total expenditure and total recoveries do not include those of the Pre-partition period.

(b) Excludes Rs. 1,95,29,848 representing the West Bengal Government share of expenditure up to the 14th August, 1947 which could not be distributed under the different schemes in the absence of proper allocation.

*Summarised Personal Ledger Account of Grain Purchase Schemes for the  
year 1949-50.*

Name of Officer.	Opening balance.	Deposits during the year.	Total receipts.	With- drawals during the year.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. District Magistrate, Bankura . . .	4,139	2,20,322	2,24,461	2,18,810	5,651
2. Sub-divisional Officer, Bishaupur . . .	7,904	66,049	73,953	57,240	16,713
3. District Magistrate, Birbhum . . .	20,136	2,21,164	2,41,300	2,14,188	27,112
4. Sub-divisional Officer, Rampurhat . . .	4,993	78,359	83,352	77,365	5,987
5. District Magistrate, Burdwan . . .	1,962	42,985	44,947	39,730	5,217
6. Sub-divisional Officer, Kalna . . .	2,575	42,640	45,215	41,848	3,367
7. District Magistrate, West-Dinajpur . .	21,917	1,17,838	1,39,755	1,10,901	28,854
8. Deputy Commissioner, Darjeeling . . .	119	..	119	..	119
9. Manager, Cinchona Plantation, Mung- poo . . .	32,301	9,54,405	9,86,796	9,86,796	..
10. District Movement Officer, Darjeeling .	20,000	..	20,000	..	20,000
11. Sub-divisional Officer, Kurseong . . .	1,264	..	1,264	..	1,264
12. Sub-divisional Officer, Kalimpong . . .	2,266	..	2,266	..	2,266
13. Sub-divisional Officer, Siliguri . . .	485	2,76,032	2,76,517	2,70,539	5,978
14. District Magistrate, Houghly . . .	14,947	..	14,947	14,947	..
15. Sub-divisional Officer, Arambagh . . .	3,974	646	4,620	4,620	..
16. District Magistrate, Howrah . . .	9,315	..	9,315	1,030	8,285
17. Sub-divisional Officer, Uluberia . . .	12,414	1,17,874	1,30,288	1,24,242	6,046

*Summarised Personal Ledger Account of Grain Purchase Schemes for the  
year 1949-50—contd.*

Name of Officer.	Opening balance.	Deposits during the year.	Total receipts.	With- drawals during the year.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18. Curator, Royal Botanical Garden, Howrah	10,065	..	10,065	..	10,065
19. Deputy Commissioner, Jalpaiguri . . .	21,323	2,67,317	2,88,640	2,67,373	21,267
20. Sub-divisional Officer, Alipore Duars . . .	7,249	1,04,687	1,11,936	1,07,020	4,916
21. Officer-in-charge, Government Grain-shop at Inda . . .	9,007	..	9,007	..	9,007
22. Sub-divisional Officer, Contai . . . . .	1	..	1	..	1
23. Sub-divisional Officer, Tamluk . . . . .	5,145	1,54,844	1,59,989	1,58,075	1,914
24. Sub-divisional Officer, Ghatal . . . . .	4,392	56,330	60,722	53,673	7,049
25. Sub-divisional Officer, Jhargram . . . . .	5,388	76,030	81,418	71,915	9,503
26. District Magistrate, Malda . . . . .	5,693	2,03,186	2,08,879	2,05,143	3,736
27. District Magistrate, Murshidabad . . . . .	8,455	3,37,837	3,46,292	3,21,952	24,340
28. Sub-divisional Officer, Lalbagh . . . . .	4,846	68,622	73,468	67,444	6,024
29. Sub-divisional Officer, Kandi . . . . .	2,554	65,504	68,058	62,521	5,537
30. Sub-divisional Officer, Jangipur . . . . .	429	75,556	75,985	68,059	7,926
31. District Magistrate, Nadia . . . . .	9,528	2,85,613	2,95,141	2,80,395	14,746
32. Sub-divisional Officer, Ranaghat . . . . .	5,831	1,62,188	1,68,019	1,55,500	12,519
33. Assistant Horticulturist, Krishnagar, Nadia . . . . .	343	2,228	2,571	2,321	250
34. District Magistrate, 24-Parganas . . . . .	19,348	..	19,348	..	19,348



*Summarised Personal Ledger Account of Grain Purchase Schemes for the  
year 1949-50—contd.*

Name of Officer.	Opening balance.	Deposits during the year.	Total receipts.	With- drawals during the year.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
35. District Judge, 24- Parganas . . .	31,943	..	31,943	..	31,943
36. Sub-divisional Officer, Baraset . . .	15,141	1,03,767	1,18,908	96,750	22,158
37. Sub-divisional Officer, Basirhat . . .	13,995	1,28,984	1,42,979	1,36,442	6,537
38. Sub-divisional Officer, Diamond Harbour .	21,672	2,45,728	2,67,400	2,38,395	29,005
39. Sub-divisional Officer, Barrackpore . . .	20,552	..	20,552	..	20,552
40. Superintendent, Gov- ernment Printing, West-Bengal . . .	16,167	3,85,667	4,01,834	3,65,329	36,505
41. Controller of Ration- ing, Calcutta, A/C. II.	67,309	4,82,008	5,49,317	5,12,040	37,277
42. Superintendent of Police, Bankura . . .	1,06,909	2,43,002	3,49,911	2,42,484	1,07,427
43. Superintendent of Police, Birbhum . . .	16,490	1,32,205	1,48,695	1,35,176	13,519
44. Superintendent of Police, Burdwan . . .	1,07,291	4,12,138	5,19,429	4,18,014	1,01,415
45. Superintendent of Police, Darjeeling . . .	23,281	3,95,421	4,18,902	3,74,691	44,211
46. Superintendent of Police, West-Dinaj- pur . . . . .	6,417	2,18,379	2,24,796	1,97,513	27,283
47. Superintendent of Police, Hooghly . . .	65,368	4,64,771	5,30,139	4,52,300	77,839
48. Superintendent of Police, Howrah . . .	37,692	6,58,754	6,96,446	6,41,347	55,099
49. Superintendent of Police, Jalpaiguri . . .	37,606	2,92,865	3,30,471	2,87,047	43,424
50. Superintendent of Police, Midnapore . . .	18,926	5,78,330	5,97,256	5,42,831	54,425

**Grant No. 38.—Capital Outlay on Provincial Schemes of State Trading—contd.** 299

*Summarised Personal Ledger Account of Grain Purchase Schemes for the year 1949-50—concl'd.*

Name of Officer.	Opening balance.	Deposits during the year.	Total receipts.	Withdrawals during the year.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
51. Superintendent of Police, Malda	45,363	1,71,648	2,17,011	2,10,800	6,202
52. Superintendent of Police, Murshidabad	84,714	5,39,762	6,24,476	5,25,087	99,389
53. Superintendent of Police, Nadia	1,415	3,18,763	3,20,178	3,07,704	12,474
54. Superintendent of Police, 24-Parganas	34,880	11,97,750	12,32,630	10,91,973	1,40,657
55. Commandant, Armed Police Battalion, Barrackpore	55,636	8,50,719	9,06,355	8,51,176	55,179
56. Commissioner of Police, Calcutta A/C No. 3	1,21,865	14,97,652	16,19,517	15,62,340	57,177
57. Commissioner of Police, Calcutta, A/C No. 4	15,887	8,968	24,855	14,902	9,953
58. Deputy Inspector General of Police, I. B., C. I. D., No. 1	77,740	3,14,067	3,91,807	3,21,176	70,631
59. Superintendent, Government Railway Police, Sealdah	87,914	1,44,974	2,32,888	1,45,663	87,225
<b>Total</b>	<b>14,12,681</b>	<b>1,37,84,668(a)</b>	<b>1,51,97,349</b>	<b>1,36,54,836(b)</b>	<b>15,42,513</b>

(a) and (b) The corresponding booked figures are Rs. 1,29,66,884 and Rs. 1,32,29,108 respectively. The discrepancies are under settlement.

## AUDIT CERTIFICATE.

The Personal Ledger Accounts at item Nos. 6, 13, 17, 24, 25, 27, 30, 31, 32, 36, 37, 38, 40, 47, 48, 50, 52, 53, 55, 56 and 57 of the statement were locally testaudited under my supervision with reference to the local records.

Subject to the Audit Comments, I certify that the accounts are correct according to the best of my information and on consideration of the explanation given to me.

CALCUTTA ;	}	M. K. SANYAL,
<i>The 5th April, 1951.</i>		<i>Examiner, Outside Audit, West Bengal.</i>

## AUDIT COMMENTS.

The local audit of the Personal Ledger accounts opened for running grainshops disclosed the following types of irregularities :—

- (i) The cash balance was not verified by the Officer-in-charge as required under the rules.
- (ii) Security was not always obtained from the persons handling cash and stores.
- (iii) The cash book, cash sales register, the ration card register and the stock account of cash memo books were not properly maintained in many cases.
- (iv) Sometimes ration was supplied in excess of the prescribed scale.
- (v) In a certain grainshop 7 mds. 20 srs. of sugar were left out of account and went unnoticed by the Officer-in-charge of grainshop and other assistants at the time of the submission of the quarterly statement on two subsequent occasions and even at the time of physical verification of stock. The quantity thus appeared to have been misappropriated.

Similarly 39 mds. 26 srs. of rice was left out of account and this quantity also appeared to have been misappropriated in the same grainshop.

- (vi) Again, in another grainshop quarterly verification of stocks of commodities was not made. When the verification was made on the 18th June, 1949 it revealed a heavy loss of Rs. 20,823. In the same grainshop sales tax which is payable by the contractor was paid by Government in addition to the contracted rates. This involved Government in a loss of Rs. 2,640.

Similar irregularities were also noticed in the same grainshop during the years 1949-50. The physical verification revealed a loss of Rs. 27,127 while loss sustained by Government due to payment of sales tax not payable by them but by the contractors, amounted to Rs. 3,202-2. The losses are awaiting recovery or write-off.

STATE TRADING ON RICE AND PADDY.  
*Dr. Stock, Trading and Profit and Loss Account for the period from the 15th August, 1947 to the 31st March, 1948. Cr.*

Particulars.	Quantity.	Value.	Total Amount.	Particulars.	Quantity.	Value.	Total Amount.
1	2	3	4	5	6	7	8
<b>To Opening Stock—</b>							
Paddy . . . . .	207,964.39	14,55,755		By Sales (realised and out-standing)—			
• Rice . . . . .	741,476.4	90,75,759		Rice . . . . .	7,616,424.30		
Gram and Pulses . . . . .	4,667.32	53,680	1,05,85,194	Paddy . . . . .	3,948,051.8	16,46,38,145	16,46,38,145
<b>To Purchases account—</b>							
(Paid and outstanding)—				By Shortages account—			
(a) Paddy . . . . .	5,686,277.13	4,01,44,509		Paddy Transit Shortage . . . . .	105,915.0		
(b) Rice . . . . .	8,475,966.2	410,22,80,719		Storage Shortage . . . . .	27,517.14		
(c) Dal and Pulses . . . . .	22,284.19	2,56,271	14,26,81,499	Rice Transit Shortage . . . . .	65,999.31		
To Gunnies account . . . . .			84,95,195	Storage Shortage . . . . .	17,685.11		
(Paid and outstanding).			82,46,347	Gram and Pulses . . . . .	1,155.2		
To Incidental Charges . . . . .							
(Paid and outstanding).							

STATE TRADING ON RICE AND PADDY—*contd.*Dr. Stock, Trading and Profit and Loss Account for the period from the 15th August, 1947 to the 31st March, 1948—*concd.* Cr.

Particulars.	Quantity.		Value.		Total Amount.	Particulars.		Quantity.		Value.		Total Amount.
	Mds.	Srs.	Ra.	Ra.		Mds.	Srs.	Ra.	Ra.			
1	2	3	4	5	6	7	8					
To Railway Freight account . . . . .	..	..	21,93,926		..	..	20,373					
To Interest Charges—							1,268					
Paid . . . . .	..	..	68,413	By Claims for Shortages recovered from Railways.	..	..	20,373					
Outstanding . . . . .	..	..	22,166			..	..					
*To Share of overhead charges incurred under the head "63".	..	..	86,36,507	By Amount Receivable from parties for shortages.	..	..	1,268					
To Allowance for paddy . . . . .	..	..	4,83,000			..	..	7,44,238				
To Road Development charge . . . . .	..	..	1,61,651	By Subsidy account (Amount due from Government of India).	..	..						
To Audit Charges . . . . .	..	..	1,25,626			..	..					
Net Profit . . . . .	..	..	1,68,73,707	By Closing Stock—	..	..						
						..	..					
				Paddy . . . . .	1,812,752-30	1,35,95,045						
				Rice . . . . .	1,517,332-36	1,95,39,614						
				Gram and Pulses . . . . .	2,952-0	33,948	3,31,69,207					
Total . . . . .	..	..	19,85,73,231	Total . . . . .	..	..	19,85,73,231					

\* Excludes cost of Secretariat establishment and the pay and allowances of Financial Adviser and Assistant Financial Adviser.

CALCUTTA ;

N. R. GHOSH,  
Assistant Controller of Finance.T. M. GHOSH,  
Controller of Finance.

The 27th November, 1950.

STATE TRADING ON RICE AND PADDY—*concd.*  
Balance sheet as on the 31st March, 1948.

Liabilities.		Assets.	
1	2	3	4
	Rs.	Rs.	Rs.
1. 63.—Extraordinary charges (Overhead)	86,36,507	1. Net Deposit into the Bank and the Treasuries.	1,77,279
2. 22.—Interest Account . . . . .	68,413	* (Gross receipts <i>minus</i> total expenditure under 85-A.—Capital outlay).	
3. Outstanding Interest . . . . .	22,166	2. Subsidy account—Government of India.	7,44,238
4. Auditing charges . . . . .	1,25,626	3. Controller of Rationing Suspense account.	32,38,850
5. Sundry creditors—		4. Sundry Debtors—	
(i) Government of India for purchases	34,82,115	(i) Mills and Parties . . . . .	59,90,519
(ii) Other Purchases . . . . .	83,39,368	(ii) Other Governments and Departments.	1,27,433
(iii) Miscellaneous . . . . .	34,96,954		
		5. Undivided Bengal Suspense account.	61,17,952
6. Road Development Fund . . . . .	1,53,18,437	6. Advance account . . . . .	4,415
7. Refund due to parties . . . . .	1,61,651	7. Stock-in-trade . . . . .	3,31,69,207
8. Excess of Assets over Liabilities (as on the 15th August, 1947).	13,01,460		
9. Profit and Loss account (Profit for the year).	22,21,614		
	1,68,73,707		
		Total . . . . .	4,47,29,581

\*The total expenditure is inclusive of the liability of Rs. 83,63,580 received in transfer from undivided Bengal against the opening stock on the 15th August, 1947.

Certified that, to the best of our information and belief, the above Balance sheet and the foregoing Trading and Profit and Loss accounts, which have been drawn up on the basis of accounts and returns rendered by Departmental Officers, are correct.

CALCUTTA ; }  
27th November, 1950.

N. R. GHOSH,  
Asstt. Controller of Finance,  
Department of Food, West Bengal.

T. M. GHOSH,  
Controller of Finance.

**STATE TRADING ON WHEAT AND WHEAT PRODUCTS.**  
*Dr. Stock, Trading and Profit and Loss Accounts for the period from the 15th August, 1947 to the 31st March, 1948. Cr.*

Particulars.	Quantity.	Amount.	Total.	Particulars.	Quantity.	Amount.	Total.
1	2	3	4	5	6	7	8
1. To opening balance as on the 15th August, 1947—				1. By Sales (Realised and outstanding)—			
Wheat . . . . .	4,255	47,333		Wheat . . . . .	1,008,941	1,15,40,557	
Barley . . . . .	267,717	27,10,633		Barley . . . . .	846,667	96,83,875	
Flour . . . . .	183,369	26,35,929		Flour . . . . .	1,267,583	1,70,15,238	
Atta . . . . .	57,294	7,56,463		Atta . . . . .	1,399,341	1,83,29,758	
Maize . . . . .	3,415	29,833		Maize . . . . .	36,816	4,84,159	
			61,80,191				5,70,53,587
2. Purchases (Paid and Outstanding)—				2. By Shortages in Transit and Storage—			
Wheat . . . . .	1,173,538	1,60,95,910		Wheat . . . . .	18,892		
Barley . . . . .	843,281	1,45,46,598		Barley . . . . .	7,878		
Flour . . . . .	1,442,576	2,36,06,107		Flour . . . . .	20,228		
Atta . . . . .	1,409,922	1,79,76,505		Atta . . . . .	9,292		
Maize . . . . .	40,363	4,34,206		Maize . . . . .	1,177		
				3. Subsidy account due from Government of India.			
3. Handling, Transport and other charges (Paid and Outstanding).	50		7,26,58,326				99,16,217
4. Railway Freight charges (Paid and Outstanding).			8,74,084	4. Closing stock as on the 31st March, 1948—			
5. Share of overhead charges incurred under the head "63".			3,09,876	Wheat . . . . .	150,009	17,15,726	
6. 6-Interest charges—			43,98,002	Barley . . . . .	256,454	29,33,188	
Paid . . . . .		12,900		Flour . . . . .	338,134	45,38,392	
Outstanding . . . . .		4,181		Atta . . . . .	58,583	7,71,845	
Audit charges . . . . .		63,973		Maize . . . . .	5,786	97,629	
			8,45,01,533	Net loss . . . . .			1,00,56,580
							74,75,149
				Total	5,425,780	..	8,45,01,533

CALCUTTA :  
**S. N. SEN GUPTA,**  
*Asstt. Controller of Finance,*  
*Food Department, West Bengal.*

**T. M. GHOSH,**  
*Controller of Finance.*

*The 26th November, 1950.*

STATE TRADING ON WHEAT AND WHEAT PRODUCTS—*contd.*  
Balance sheet as on the 31st March, 1948.

Liabilities.		Assets.	
1	2	3	4
1. Net outlay . . . . .	Rs. 56,10,817	1. Subsidy account, Government of India.	Rs. 99,16,217
*(Gross expenditure minus Gross receipts under 85-A.—Capital outlay).		2. Sundry Debtors—	
2. 63.—Extraordinary charges (overhead)	43,96,002	(i) Flour Mills and parties . . . . .	1,88,62,459
3. 22.—Interest account . . . . .	12,900	(ii) Other Governments . . . . .	12,22,475
4. Outstanding Interest . . . . .	4,181		
5. Audit charges . . . . .	63,973	3. Investment—P.—Deposits and Advances (in the Reserve Bank).	2,00,84,934
6. Sundry creditors—			
(i) Government of India for purchases	3,02,92,050	4. Stock in trade . . . . .	1,00,56,580
(ii) Mills and Agents . . . . .	56,81,033	5. Profit and loss account (Net loss for the year).	74,75,149
7. Refund due to parties . . . . .	3,59,73,083		
8. Security Deposit—	1,72,828		
Flour Mills . . . . .	1,50,000		
9. Balance (Excess of assets over liabilities)	12,97,096		
		Total . . . . .	4,76,82,880

\*The total expenditure is inclusive of the liability of Rs. 48,83,095 received in transfer from undivided Bengal against the opening stock on the 15th August, 1947.

Certified that, to the best of our information and belief, the above Balance sheet and the Trading and Profit and Loss account for the period ending the 31st March, 1948 have been correctly drawn up from the records of this office maintained from the returns and reports of the Departmental Officers concerned.

CALCUTTA : }  
S. N. SEN GUPTA, } T. M. GHOSH,  
Asstt. Controller of Finance. } Controller of Finance.



## STATE TRADING ON SUGAR.

*Stock, Trading and Profit and Loss Account for the period from the 15th August, 1947 to the 31st March, 1948.*

Dr.		Cr.			
Particulars.	Quantity.	Amount.	Particulars.	Quantity.	Amount.
1	2	3	4	5	6
To Opening stock . . . . .		Rs. 46,97,166		Mds. srs.	Rs.
To Purchases (paid and outstanding) . . . . .	190,747-35	46,97,166			
To Subsidy to sugar mills (paid and out- standing). . . . .	451,034-28	1,03,04,623	By Sales (Realised and outstanding) . . . . .	629,415-38	1,57,96,601
To Incidental charges (paid and out- standing). . . . .	..	37,306	Other receipts . . . . .	..	46,955
To Interest charges— Paid . . . . .	..	38,166			
Outstanding . . . . .	..	11,680			
*To Share of overhead charges incurred under the head "63". . . . .	..	3,784	Shortages Account . . . . .	9,090-28	
To Audit charges . . . . .	..	6,23,763	Closing stock . . . . .	3,285-37	80,971
Net Profit . . . . .	..	9,073			
		1,98,966			
Total . . . . .	..	1,59,24,527	Total . . . . .	..	1,59,24,527

\*This excludes cost of Secretariat establishment and the pay and allowances of Financial Adviser and Assistant Financial Adviser.

CALCUTTA;

S. C. BANERJEE,

The 24th November, 1950.

Assistant Controller of Finance.

T. M. GHOSH,

Controller of Finance.

STATE TRADING ON SUGAR—*contd.*

Balance sheet as on the 31st March, 1948.

Liabilities.		Assets.			
1	2	3	4		
	Rs.	Rs.	Rs.		
1. 63.—Extraordinary charges in India	..	6,23,763	1. Net Deposit into the Bank and the Treasuries.	..	17,14,518
2. 22.—Interest Account	..	11,680			
3. Outstanding Interest	..	3,784			
4. Audit charges	..	9,073	*(Gross receipts minus expenditure under 85-A.—Capital outlay).		
5. Sundry creditors	..	97,223	2. Sundry Debtors	..	46,954
6. Refund due to parties	..	90,4808	3. Undivided Bengal Suspense account	..	1,78,364
7. Excess of Assets over Liabilities	..	9,85,83	4. Stock-in-trade	..	80,971
8. Profit and Loss account (Profit for the year).	..	1,98,966			
			Total	..	20,20,807

\*The total expenditure is inclusive of the liability of Rs. 37,11,328 received in transfer from undivided Bengal against the opening stock on 15th August, 1947.

Certified that, to the best of our information and belief, the above Balance sheet and the foregoing Trading and Profit and Loss accounts which have been drawn up on the basis of accounts and returns rendered by departmental officers, are correct.

CALCUTTA;

S. C. BANERJEE,

T. M. GHOSH,

The 24th November 1950.

Assistant Controller of Finance.

Controller of Finance.

EXPLANATORY MEMORANDUM RELATING TO STOCK, TRADING,  
AND PROFIT AND LOSS ACCOUNTS.

1. The money values shown against (a) purchases, (b) handling, transport and other charges, (c) railway freight—on the debit side of the account include not merely the amounts paid but also the amounts payable on account of supplies and services received during the period of account.

2. The figures shown against overhead charges represent proportionate share of the charges actually paid and adjusted under the head "63.—Extraordinary Charges". Any liabilities remaining outstanding are not taken into account.

3. The figure shown against "Interest Charges" includes only the amounts of interest actually paid or payable on account of cash credit advances taken from the Imperial Bank of India. No amount has been added on account of interest on the Capital at charge that is the actual cash balance of Government locked up in the business from time to time.

4. The amount shown against "Audit Charges" is only a proforma figure calculated on the basis of man-days actually employed on audit.

5. The figures shown against "Sales" on the credit side of the account include amounts realisable on account of transactions during the period of account.

6. The opening and the closing stocks have been valued on the principle of average cost of procurement or average selling price whichever is lower.

AUDIT CERTIFICATES.

Subject to the audit comments furnished below I certify that the Stock, Trading and Profit and Loss Accounts and Balance Sheets of the foregoing accounts as on the 31st March, 1948 (Post-partition period) have been properly drawn up so as to exhibit a true and correct state of affairs of the State Trading schemes according to the best of my information and as a result of the test-audit of the books and records maintained for them and in consideration of the explanations given to me.

CALCUTTA,  
*The 30th March, 1951.*

}

M. K. SANYAL,  
*Examiner, Outside Audit, West Bengal.*

Trading—*contd.*

## AUDIT COMMENTS.

## A-General.

1. The opening balances of stock as on the 15th August, 1947 (date of partition) represented the book balances on that date in the stock book, of the stock holders and not verified balances of stock in their custody while the closing balances represented stock which had been physically verified by officers in-charge of godowns and not by an independent agency. There was no revaluation of stock after the Partition.

2. The total liabilities on account of cash credit advance taken from the Imperial Bank of India as shown in the statements of affairs relating to the different trading schemes amount to nearly Rs. 170 lakhs according to the provisional allocation of liabilities between the Governments of West and East Bengal made under the orders of the Separation Council. The final allocation of liabilities in the general ratio of 35·2:64·8 according to the award of the Arbitration Tribunal still remains to be made. On this basis the liabilities of the Imperial Bank of India payable by the Government of West Bengal on the 15th August, 1947 would come to about Rs. 1,03 lakhs only.

3. The assets shown in the balance sheet exclude the stock of spare parts and equipments as well as storage sheds which are required under orders of Government to be exhibited in a separate inventory to be appended to the balance sheet.

4. The Trading and Profit and Loss Accounts exhibit transit and godown shortages but do not show separately the losses caused by (i) deterioration or destruction of food grains, (ii) sale of off-quality food-stuff at reduced rates and (iii) accident, theft, fraud etc. The shortages shown in the accounts still remain to be formally written off by Government.

5. Under the orders of Government the following procedure has been adopted in including the indirect charges in the profit and loss Accounts : —

(a) No leave or pensionary contributions on account of the permanent establishment employed in the Department have been included on the ground that the actual expenditure on this account would be very small compared with the size of the total cost of the Establishment.

(b) Overhead charges based on the booked figures under the Head "63.—Extraordinary Charges" have been allocated among the different commodities in the ratio of their purchase price ignoring incidental charges incurred thereon.

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**B-Sectional.****(i) Rice and Paddy.**

1. There was a net profit of Rs. 1,68,73,707 which was due to a rather large margin of difference between the purchase prices and selling rates.

2. The opening balance of paddy shown in the trading account does not take into account 7,275 mds. 18 srs. of paddy which was in stock in the Lalgola Depot on the 15th August, 1947 and was sent to Pakistan during the period 16th August, 1947 to 23rd August, 1947. Delivery of the stock having been made after the partition, the value of the stock amounting to Rs 54,566 at the purchasing rate of Rs. 7-8-0 per md. appears to be recoverable from Pakistan. The matter is under correspondence and its settlement is awaited in audit.

3. The opening and closing stocks of gunnies have not been included in the stock Trading and profit and Loss Accounts and Balance sheet as no stock accounts of the article were kept during the period of account.

4. The entire balance of stock of the dehydrated potatoes on the date of the partition remained at Calcutta depots. The matter having been referred to the Arbitration Tribunal it was ordered that the entire stock should be sold under the direction of the Government of West Bengal and net proceeds divided between the two Governments. Later on, in October, 1948 the Government of East Bengal decided on a physical partition of the stock and they were allowed to lift their share on the basis of the closing stock on the 14th August 1947. As the entire stock remained the property of the two Governments (East and West Bengal) during the year 1947-48 no Profit and Loss Accounts in respect of this commodity has been furnished in respect of 1947-48. A statement of account of dehydrated potatoes showing the stock received after the partition as well as their disposal from year to year is awaited.

5. The total figure of cash sale was worked out with reference to the figure in the books of the audit office as the departmental records were incomplete.

**(ii) Wheat and Wheat Products.**

1. The quantity of 267,716 mds. 35 srs. shown as opening balance of barley includes 26,570 mds. 24 srs. of barley valued at Rs. 2,69,027 which had been paid for during a previous period.

2. The working of the scheme in respect of wheat and wheat products resulted in a net loss of Rs. 74,75,149. The loss is mainly due to the sale of wheat and wheat products to the public at a much lower rate than the purchase price, in fixing which the element of overhead charges was not taken into consideration.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs..	Rs.	Rs.
<b>Major Head—"Advances Repayable".</b>			
<b>A.—ADVANCES REPAYABLE—</b>			
<b>A-1.—Civil Advances—</b>			
	Rs.		
O. . . . .	11,89,000	} 14,17,000	19,60,916 +5,43,916
S. . . . .	2,28,000		
Total . . . . .	14,17,000	19,60,916	+5,43,916

Col. 1.—Mainly post-budget sanction of advances to the Calcutta Hospital Nurses' Institute (Rs. 1,52,000) and to the National Cadet Corps (Rs. 75,000). Col. 4.—Mainly due to advances drawn by the Land Acquisition Collector of certain districts for local payment of compensation for lands acquired for different projects and development schemes.

#### REVIEW.

The excess over the grant was 38·4 per cent. compared with 12·5 per cent. in the preceding year.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving.—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"Loans to Municipalities, Port Funds, etc."</b>			
<b>A.—LOANS TO PRESIDENCY CORPORATIONS—</b>			
	Rs.		
R. . . . .	3,81,600	3,81,600	3,81,600 ..
Col. 1.—Due to advances to the Calcutta Corporation for increased unfiltered water supply.			
<b>B.—LOANS TO MUNICIPALITIES—</b>			
O. . . . .	1,20,000	5,86,178	5,85,878 —300
R. . . . .	4,66,178		
Col. 1.—Post-budget sanction of loans to certain municipalities for ways and means purposes, water-supply and drainage schemes.			
<b>C.—LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES—</b>			
R. . . . .	1,99,500	1,99,500	1,99,500 ..
Col. 1.—Post-budget sanction of loans to certain district boards to meet the expenses of their administration as well as for preparation of electoral rolls.			
<b>D.—LOANS TO ARTISANS (REHABILITATION PROGRAMME)—</b>			
O. . . . .	2,00,000	5,450	7,625 +2,175
R. . . . .	-1,94,550		
Col. 1.—Smaller demands owing to improved economic conditions. Col. 4.—Due to the failure of an officer to refund the undisbursed amount to the treasury within the year.			
<b>E.—ADVANCES TO CULTIVATORS—</b>			
O. . . . .	20,00,000	23,44,750	23,41,030 —3,720
R. . . . .	3,44,750		
Col. 1.—Due to the deterioration of the condition of cultivators in certain localities.			
<b>F.—ADVANCES UNDER SPECIAL LAWS—</b>			
O. . . . .	10,000	24,232	28,153 +3,921
R. . . . .	14,232		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"Loans to Municipalities, Port Funds, etc."—<i>contd.</i></b>			
<b>G.—LOANS AND ADVANCES TO DISPLACED PERSONS—</b>			
O. . . . .	Rs. 4,86,00,000	1,37,39,800	1,84,18,872
R. . . . .	—3,48,60,200		
Col. 1.—Due to the payment of loans to a smaller number of displaced persons than was originally anticipated. Col. 4.—Due mainly to (i) unspent balance of advances retained by the disbursing officers instead of depositing into the treasury (Rs. 31,00,000), (ii) refund of undisbursed loan shown as receipt in the treasury accounts (Rs. 9,45,128) and (iii) underestimation of the final requirements (Rs. 6,00,000).			
<b>H.—MISCELLANEOUS LOANS AND ADVANCES—</b>			
O. . . . .	3,70,68,000	36,16,242	36,93,354
R. . . . .	—3,34,51,758		
Col. 1.—Mainly due to advances to the Damodar Valley Corporation being debited to sub-head J of Grant No. "10.—Irrigation" in accordance with the revised classification (Rs. 3,39,67,000), partly counterbalanced by the payment of loans to certain industrial co-operative societies and industrial concerns (Rs. 5,13,500) the provision for which was originally included under sub-head I of Grant No. 25.			
<b>Total—Loans to Municipalities, Port Funds, etc.—</b>			
O. . . . .	8,79,98,000	2,08,97,752	2,56,55,812
R. . . . .	—6,71,00,248		
<b>Major Head—"Advances to Government Servants."</b>			
<b>I.—HOUSE BUILDING ADVANCES—</b>			
O. . . . .	1,00,000	85,000	57,185
R. . . . .	—15,000		
Col. 1.—Based on demands. Col. 4.—Due to non-drawal of earmarked amounts.			
<b>J.—ADVANCES FOR THE PURCHASE OF MOTOR CONVEYANCES—</b>			
O. . . . .	2,00,000	1,86,000	1,54,254
R. . . . .	—14,000		
Col. 4.—Same as under sub-head I—Col. 4.			
<b>K.—ADVANCES FOR THE PURCHASE OF OTHER CONVEYANCES . . . . .</b>			
	5,000	3,704	—1,296
<b>L.—PASSAGE ADVANCES—</b>			
R. . . . .	2,500	2,500	1,933
			—507
Col. 1.—Same as under sub-head I—Col. 1.			



Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"Advances to Government Servants"—<i>concl'd.</i></b>			
<b>M.—OTHER ADVANCES—</b>			
	Rs.		
R. . . . .	1,500	1,020	—480
Col. 1.—Same as under sub-head I—Col. 1.			
Total—Advances to Government Servants—			
O. . . . .	3,05,000	2,80,000	2,18,096
R. . . . .	—25,000		
Surrenders or withdrawals within grant—			
R. . . . .	6,71,25,248	6,71,25,248	—6,71,25,248
Total—Grant No. 40 . . . . .	8,83,03,000	2,58,73,908	—6,24,29,092

#### REVIEW.

The saving was 70·7 per cent. of the grant as compared with 41·5 per cent. in the preceding year. The surrender of Rs. 6,71,25,248 converted the saving to an excess of 22·2 per cent. over the final modified appropriation. Sub-heads G and H mainly contributed to the saving in the original grant as well as the excess over the final modified appropriation.

## ACCOUNTS OF MERGED STATES.

Grant No. 41.—Deposits and Advances—Cooch Behar Deposit Account.

See also the Audit Report.

Major Head and Sub-head. 1	Final Grant. 2	Actual Expenditure. 3	Excess + Saving—. 4
	Rs.	Rs.	Rs.
Deposits not bearing interest—Other Accounts.			
A.—Cooch Behar Deposit Account—			
Rs.			
S.           47,62,000	47,62,000	49,94,229	+2,32,229
	See Note.		
TOTAL	47,62,000	49,94,229	+2,32,229

NOTE.—For the period from the 1st January, 1950 (i. e., the date on which the State of Cooch Behar was merged with West Bengal) to the 31st March, 1950, all receipts and expenditure on account of Cooch Behar were adjusted under a deposit head "Cooch Behar Deposit Account" opened in the accounts of the State of West Bengal. Details of expenditure and the statement of the balance in the Deposit Account have been shown in Annexures I and II.

## ANNEXURE I.

*Details of expenditure under Cooch Behar Deposit Account during the period from the 1st January, 1950 to the 31st March, 1950.*

Major Heads.	Amount. Rs.
7. Land Revenue . . . . .	2,08,248
8. Provincial Excise . . . . .	17,562
9. Stamps . . . . .	2,118
10. Forest . . . . .	0,338
11. Registration . . . . .	7,184
25. General Administration . . . . .	1,21,578
27. Administration of Justice . . . . .	20,290
28. Jails and Convict Settlements . . . . .	50,310
29. Police . . . . .	1,18,222
37. Education . . . . .	2,92,338
38. Medical . . . . .	1,00,748
39. Public Health . . . . .	1,11,219
40. Agriculture . . . . .	29,814
41. Veterinary . . . . .	8,744
43. Industries . . . . .	1,43,659
44. Aviation . . . . .	7,848
47. Miscellaneous Departments . . . . .	3,881
50. Civil Works . . . . .	2,25,129
53. Capital Outlay on Electricity schemes met out of Revenue . . . . .	44,290
55. Superannuation Allowances and Pensions . . . . .	64,310
Territorial and Political Pension . . . . .	6,228
56. Stationery and Printing . . . . .	27,901
57. Miscellaneous . . . . .	3,21,048
63. Extraordinary Charges . . . . .	65,124
85-A. Capital Outlay on Provincial Schemes of State Trading . . . . .	5,80,000
Debt, Deposit and Remittance Heads . . . . .	24,07,089
Total . . . . .	49,94,229

## ANNEXURE II.

*Statement of Receipts, Expenditure and Balance of Cooch Behar Deposit Account for the period from the 1st January, 1950 to the 31st March, 1950.*

	Rs.
Receipts . . . . .	76,12,691
Expenditure . . . . .	49,94,229
Balance . . . . .	26,18,462

Out of the above balance sums aggregating Rs. 2,48,892 have been merged in the balances of the appropriate deposit and remittance accounts to which they related. Rs. 23,60,542 representing surplus of revenue over expenditure of the State Government merged in the cash balance of the State of West Bengal and Rs. 9,028 representing the surplus of revenue of the Central Government, credited to that Government in the accounts for 1950-51.

**APPENDIX II.**  
**ACCOUNTS AND REVIEWS OF GOVERNMENT COMMERCIAL CONCERNS FOR 1947-48 (Post-partition).**

**ACCOUNTS OF THE SILIGURI BAND SAW MILL SUB-DIVISION.**

(See paragraph 3 of the Review under Grant No. 5.—Forest—page 38.)

*Comparative Extraction, Manufacturing and Profit and Loss Account for 1948-49 and 1949-50.*

	1948-49.	1949-50.		1948-49.	1949-50.
Dr.	2	3	4	5	6
	Rs.	Rs.		Rs.	Rs.
Logs and sawn timber . . . . .	5,00,514	6,31,306	By sale of logs . . . . .	8,598	11,585
'Value received by transfer, etc. . . . .	821	4,757	By sawn timber . . . . .	8,75,516	7,50,255
Royalty on logs . . . . .	5,41,228	3,31,015	By sal slabs . . . . .	..	2,136
Extraction charges . . . . .	2,07,988	1,56,546	Departmental use of timber . . . . .	2,346	3,992
Audit fee . . . . .	900	900	Miscellaneous receipt . . . . .	16,270	21,714
Milling expenses . . . . .	1,31,163	*1,44,211	Logs transferred to other class . . . . .	..	160
Administration . . . . .	8,397	12,551	Sawn timber transferred from one class to another.	56,290	938
Miscellaneous being expenses . . . . .	36,950	34,805	Closing Balance . . . . .	6,31,307	6,35,644
Interest on capital outlay . . . . .	3,522	8,474	<b>GRAND TOTAL</b>	<b>15,90,327</b>	<b>14,26,424</b>
Net profit . . . . .	1,58,844	1,01,859			
<b>GRAND TOTAL</b>	<b>15,90,327</b>	<b>14,26,424</b>			

\*Includes Rs. 365 being value of 100 c. ft. 'A' class logs in Saw Mill Department.

SILIGURI ;  
*The 13th October, 1950.*

M. S. MAZUMDAR,  
*Accountant.*

T. M. GHOSH,  
*Manager,*  
*Band Saw Mill, Siliguri.*

**APPENDIX II—contd.**  
*Comparative Balance Sheet on the 31st March 1949 and the 31st March 1950 of the Band Saw Mill, Siliguri.*

	1948-49.		1949-50.		1948-49.		1949-50.	
	1	2	3	4	5	6	5	6
<b>CAPITAL AND LIABILITIES.</b>								
Opening Balance . . . . .		Rs. 4,92,817	Rs. 9,52,472	Plant and Machinery . . . . .		Rs. 1,68,620	Rs. 1,55,489	
Add withdrawals . . . . .		9,87,423	6,60,868	Mill Building . . . . .		12,397	11,777	
Increase value of stores . . . . .		1,30,998	Nil	Depot Building . . . . .		7,750	7,363	
				Railway siding . . . . .		7,895	7,105	
<b>TOTAL</b> . . . . .		<u>16,11,238</u>	<u>16,13,340</u>	Rolling stock . . . . .		9,479	8,532	
Deduct remittance . . . . .		10,18,381	7,22,447	Motor truck . . . . .		3,150	2,835	
		<u>5,92,857</u>	<u>8,90,893</u>	Furniture . . . . .		2,021	2,015	
Liabilities . . . . .		10,665	9,719	Bi-cycle . . . . .		45	40	
Advance Royalty . . . . .		1,056	2,434	Well Ring . . . . .		481	457	
Net Profit . . . . .		1,58,844	1,01,859	Tools and spare parts . . . . .		21,530	16,114	
Increase value of sawn timber . . . . .		1,78,600	..	Oil and stores				
Increase value of oil and stores, tools and spare parts.		10,449	..	Stock in trade—				
				Logs . . . . .		2,31,946	1,52,828	
				Sawn timber . . . . .		3,99,360	4,82,816	
				Sundry Debtor . . . . .		87,797	1,57,534	
				Cash . . . . .		..	..	
<b>GRAND TOTAL</b> . . . . .		<u>9,52,471</u>	<u>10,04,905</u>	<b>GRAND TOTAL</b> . . . . .		<u>9,52,471</u>	<u>10,04,905</u>	

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

M. S. MAZUMDAR,  
Accountant.

T. M. GHOSH,  
Manager,  
Band Saw Mill, Siliguri.

The 13th October, 1950.

*Comparative cost sheet of sawn timber for the year 1949-50 of Siliguri  
Band Saw Mill.*

	1948-49.		1949-50	
(1) Log sawn .	209,865.00 c. ft.		180,076.00 c. ft.	
(2) Outturn of sawn timber.	161,797.63 c. ft.		135,991.50 c. ft.	
(3) Less in con- version.	48,067.37 c. ft.		44,084.50 c. ft.	
(4) Percentage of loss.	22.90 %		24.51 %	
	Rs.	Rs. A. P.	Rs.	Rs. A. P.
Cost of log sawn	6,23,597	@ 3 13 8	5,43,574	@ 3 15 11
<b>Milling expenses—</b>				
Direct charges	77,804 @ 7.67 as. per c. ft.		92,320 @ 10.86 as.	
Depreciation	18,177 @ 1.80 „ „ „		17,640 @ 2.07 „	
Supervising Es- tablishment.	35,182 @ 3.48 „ „ „		33,885 @ 3.99 „	
Administration Expenses.	8,377 @ .83 „ „ „		12,551 @ 1.47 „	
<b>Miscellaneous ex- penses—</b>				
On selling in- cluding in- terest on ca- pital outlay.	40,472 @ 4.00 as.		43,278 @ 5.10 as.	
		Rs. A. P.		Rs. A. P.
All in cost .	8,03,529	@ 4 15 6	7,43,249	@ 5 7 5
Sale of sawn tim- ber.	8,76,441	@ 5 13 2	7,50,255	@ 5 14 1
	Average rate of cost.	Average rate realis- ed.	Average rate of cost.	Average Rate realised.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Teak . . .	5 5 8	7 8 9	5 5 0	7 0 8
A Class . . .	5 5 8	6 4 7	5 13 5	6 4 4
B Class . . .	4 11 4	5 8 6	5 4 3	6 1 10
C Class . . .	3 15 5	4 4 6	4 8 3	4 10 8
D & E Classes— . . .	3 2 3	3 6 7	3 11 3	3 14 6

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

SILIGURI;  
The 13th October, 1950. }

M. S. MAZUMDAR,  
Accountant.

T. M. GHOSH,  
Manager,  
Band Saw Mill, Siliguri.

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*Financial Review of the Siliguri Band Saw Mill for the year 1948-49.*

In presenting herewith the audited profit and loss account and balance sheet for 1948-49, I have the pleasure to report that the profit for the year under review amounted to Rs. 1,58,844 as against a profit of Rs. 1,64,966 in the pre-partition and post-partition period in 1947-48 and Rs. 2,43,211 in 1946-47.

The working of the year under report was satisfactory. The Saw Mill remained closed for 61 days (*i.e.*, 40 days on account of annual overhaul of boilers, etc., 1 day for H. M.'s. visit, 1 day due to heavy rainfall, 2 days due to strike of the mill crews, 1 day for clearing congestion of outturn and 16 days for want of logs) except mill holidays.

There was practically no major breakdown save and except the Big Band Saw which went out of order from time to time during the period. Adjustments and replacements were usually done after the working hours and there was little dislocation of works.

Some quantity of sawn timber were sold against Government orders at B. T. P. C. rates *plus* 50%, 100% increase and at rate schedule 87 *plus* 100% and 125% increase and the balance by public auction which started from 28th May, 1946. There were only 19 auctions during this period.

The mill worked single shift during this period and the outturn of sawn timber during the period under review was 161,797.63 c. ft. as against 171,970.02 c. ft. in 1947-48 and 184,193.31 c. ft. in 1946-47.

The saw mill paid increased rates of royalty for logs brought to the mill than the previous year. Less profit is partly due to higher rates of royalty paid for logs.

SILIGURI ;  
 The 13th October, 1950. }

T. M. GHOSH,  
 Sub-divisional Forest Officer,  
 Siliguri Forest Sub-division.

## AUDIT CERTIFICATE.

Subject to the remarks made in the Inspection Report on the accounts of the Band Saw Mill, Siliguri, for 1948-49 and subject to the enclosed audit comments it is certified that the balance sheet of the Band Saw Mill, Siliguri, as on the 31st March, 1949, was properly drawn up so as to exhibit a true and correct state of affairs of the concern according to the best of my information and explanation given to me and as shown by the books and records maintained.

CALCUTTA ;  
The 16th December, 1950. }

M. K. SANYAL,

Examiner, (Outside Audit, West Bengal.)

*Audit comments on the proforma accounts of the Siliguri Band Saw Mill for the year 1948-49.*

The cost of stationery and form supplied by the Central Stationery Office was not taken into account in the administrative expenses. Leave contribution of Government servants was not calculated according to the correct method and in one case both the leave salary paid as well as the leave contribution on account of a Government servant was taken into account.

*Balance Sheet and Profit and Loss Account.*

2. (i) An amount of Rs. 225 being the annual rent payable to the Railway Department was not charged in the profit and loss account.

(ii) The closing stock of timber as shown in the balance sheet and profit and loss account represents the value of book balance as on 31st March, 1949. The physical verification of stock, however, disclosed a shortage of 16·628 c.ft. of sawn timber valued at Rs. 69,018 and of 18·685 c. ft. of loss valued at Rs. 46,381. As a result of this shortage the net profit of Rs. 1,58,844 shown in the profit and loss account as well as in the balance sheet does not exhibit the correct working result of the concern. The amount of loss due to the shortage of stock has not been charged against the profit of the year on the ground that the shortage is the cumulative effect of past ten years, there having been no physical verification of stock since 1939.

(iii) Many of the fixed assets were revalued on 1st April, 1948 and their book values were increased by considerable amounts on the ground that due to wrong method of charging depreciation in previous years the values of the assets had been brought down to very low and in some cases to absurd figures while the assets in question were stated to be in good and serviceable condition. Some of the consumable stores were also revalued. As a result of such revaluation the value of the assets increased by Rs. 1,41,447. The revaluation was stated to have been made by local experts and approved of by the Divisional Forest Officer, Kurseong Division. The basis on which the revaluation had been made was not on record and as such it could not be ascertained by audit whether the revaluation had been correctly made.

(iv) The register of fixed assets was not maintained properly so as to exhibit their depreciated values from year to year and the depreciation charged thereon.

(v) Interest on capital outlay was calculated at 4% instead of @ 3·2— as intimated by audit.



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*Financial Review of the Siliguri Band Saw Mill for the year 1949-50.*

In presenting herewith the audited profit and loss account and balance sheet for 1949-50, I have the pleasure to report that the profit for the year under review amounted to Rs. 1,01,859 as against a profit of Rs. 1,58,844 in 1948-49 and Rs. 1,64,966 in 1947-48.

The working of the year under report was satisfactory. The saw mill remained closed for 95 days (*i.e.*, 14 days for want of logs, 6 days for disorder of the machinery parts and 75 days for boiler cleaning, stock taking and clearance of the outturn) excepting mill holidays.

There was practically no major breakdown save and except the Big Band Saw which went out of order from time to time during the period. Adjustments and replacements were usually done after working hours and there was little dislocation of works.

Some quantity of sawn timber were sold at rate Schedule 87 *plus* 100% and 125% increase and the balance by public auction which started from 14th April, 1949. There were only 18 auctions during this period.

The mill worked single shift during this period and the outturn of sawn timber during the period under review was 135,991.50 c. ft. as against 161,797.63 c. ft. in 1948-49 and 171,970.02 c. ft. in 1947-48.

The saw mill paid the same rates of royalty for logs brought to the mill as in the previous year. Less profit is due to lesser demand owing to sheer transport difficulty.

SILIGURI ;  
 The 13th October, 1950. }

T. M. GHOSH,  
 Sub-divisional Forest Officer,  
 Siliguri Forest Division.

## AUDIT CERTIFICATE.

Subject to the remarks made in the Inspection Report on the accounts of the Band Saw Mill, Siliguri, for 1949-50 and subject to the enclosed audit comments it is certified that the Balance Sheet of the Band Saw Mill, Siliguri, as on 31st March, 1950, was properly drawn up so as to exhibit a true and correct state of affairs of the concern according to the best of my information and explanation given to me and as shown by the books and records maintained.

CALCUTTA ;  
 The 18th December, 1950. }

M. K. SANYAL,  
 Examiner, Outside Audit, West Bengal.

AUDIT COMMENTS ON THE PROFORMA ACCOUNTS OF THE SILIGURI BAND SAW  
 MILL FOR THE YEAR 1949-50.

*Cost Sheet of sawn timber.*

1. (i) The cost on account of stationery and forms supplied by the Stationery Department of Government was not taken into account in the administrative expenses.

(ii) No stock account of slabs obtained in the process of conversion of logs into timber which are converted into firewood and mainly used as fuel for the boilers and for consumption by the mill staff was maintained. These slabs were wrongly accounted for as wastage. The percentage of such wastage was in many cases very high.

*Balance Sheet and Profit and Loss Account.*

2. (i) The closing stock of logs and sawn timber as shown in the Balance Sheet represents the book balance. The physical verification of stock as on 31st March, 1950, disclosed a shortage of 15.494 c. ft. of logs valued at Rs. 44,305 and of 16.875 c. ft. of sawn timber valued at Rs. 77,968. As such the net profit of Rs. 1,01,859 as shown in the Profit and Loss Account and Balance Sheet is to be reduced by the value of the shortage of stock as found on physical verification.

(ii) There was no proper record of issues of consumable stores such as oils and spare parts of machineries, etc., and in many cases the acknowledged requisitions in support of issues could not be produced to audit. The value of the issues during the year was calculated, for the purpose of proforma accounts, by deducting the values of the closing balances from the total of the opening balances and receipts.

## APPENDIX III.

*Analysis of amounts remaining under audit objection (vide paragraph 23 of the Audit Report on page 19 ante).*

Value in Rs. lakhs.

Name of Department.	Want of Estimate.		Want of sanction to excess over estimate.		Want of vouchers including stamped receipts.		For other reasons.	
	No. of Items.	Value.	No. of Items.	Value.	No. of Items.	Value.	No. of Items.	Value.
1	2	3	4	5	6	7	8	9
<b>1947-48(Post-partition).</b>								
General Administration	..	..	..	..	23	2.08	46	1.22
Jails	..	..	..	..	78	3.31	..	..
Agriculture	..	..	..	..	8	32	..	..
Food	..	..	..	..	..	..	155	4.98
Miscellaneous	..	..	..	..	..	..	4	53
Communication and Buildings	448	90.44	29	2.92	388	4.25	..	..
Irrigation and waterways	40	52.44	1	.05	..	..	..	..
Public Health	10	48.58	..	..	..	..	..	..
<b>Total</b>	<b>498</b>	<b>1,91.46</b>	<b>30</b>	<b>2.97</b>	<b>497</b>	<b>6.98</b>	<b>205</b>	<b>6.73</b>
<b>1948-49.</b>								
General Administration	..	..	..	..	58	4.39	57	.40
Jails	..	..	..	..	202	4.52	..	..
Police	..	..	..	..	2	.01	19	.01
Education	..	..	..	..	..	..	2	.06
Medical	..	..	..	..	89	7.68	..	..
Agriculture	..	..	..	..	54	6.79	..	..
Food	..	..	..	..	..	..	354	4,15.75
Miscellaneous	..	..	..	..	..	..	207	9.55
Relief and Rehabilitation	4	.72	..	..	1	.06	..	..
Communication and Buildings	687	86.63	31	4.63	447	4.15	..	..
Irrigation and Waterways	72	15.66	13	1.29	56	.79	..	..
Public Health	5	10.54	3	.07	1	(x)	1	.02
<b>Total</b>	<b>768</b>	<b>1,13.55</b>	<b>47</b>	<b>5.99</b>	<b>910</b>	<b>28.39</b>	<b>640</b>	<b>4,25.79</b>

(x) Below Rs. 500.

## APPENDIX III—contd.

## Analysis of amounts remaining under audit objection—contd.

Name of Department	Value in Rs. lakhs.							
	Want of Estimate.		Want of sanction to excess over estimate.		Want of vouchers including stamped receipts.		For other reasons.	
	No. of Items.	Value.	No. of Items.	Value.	No. of Items.	Value.	No. of Items.	Value.
1	2	3	4	5	6	7	8	9
1949-50.								
Land Revenue	..	..	..	..	..	..	20	6.00
General Administration	..	..	..	..	111	9.61	162	17.98
Administration of Justice	..	..	..	..	1	.01	6	.08
Jails	..	..	..	..	110	6.40	..	..
Police	..	..	..	..	9	.06	18	.14
Education	..	..	..	..	5	11	..	..
Medical	..	..	..	..	202	14.92	22	.05
Agriculture	..	..	..	..	141	2.76	89	.07
Famine	..	..	..	..	..	..	30	1.23
Food	..	..	..	..	..	..	344	2,44.56
Relief and Rehabilitation	111	31.69	1	.01	7	.37	2,225	1,89.66
Miscellaneous	..	..	..	..	..	..	16	.05
Communication and Buildings	1,473	1,44.10	48	37.98	963	14.23	..	..
Irrigation and Waterways	123	48.81	38	2.73	144	3.01	..	..
Public Health	56	13.48	16	1.64	1	.01	..	..
Total	1,763	2,38.08	103	42.36	1,694	51.49	2,932	4,59.77
GRAND TOTAL	3,029	5,43.09	180	51.32	3,101	86.86	3,777	8,92.29

The heavy outstanding are chiefly due to:—

- (1) Delay in sanctioning estimates,
- (2) Want of detailed bills in final adjustment of advance payments,
- (3) Want of disbursement certificates, payees' receipts, etc.,
- (4) Want of Government orders sanctioning certain payments on account of relief and rehabilitation,
- (5) Want of orders sanctioning rates for incidental charges of the Food Department,
- (6) Want of stock certificates,
- (7) Want of sanction to write-off of shortage occurred in storages and transit, and
- (8) Delay in effecting recoveries of overpayments.

## INDEX.

**Analysis under Grants or Appropriations of the Report on the Accounts  
showing to which accounts specific reference is made in the Report.**

No. and title of Grants or Appropriations.	Page.	Paragraph.
1. Taxes on Income . . . . .	2,3	5
2. Land Revenue . . . . .	10,12	12,15
3. Provincial Excise . . . . .	12,18	15,21
4. Stamps . . . . .	6,12	8,15
5. Forest . . . . .	6	8
6. Registration . . . . .	6	8
8. Other Taxes and Duties . . . . .	12	15
9. Interest on works for which Capital Accounts are kept	5	6
10. Irrigation . . . . .	2,3,6,7	5,7,11
11. Interest on ordinary Debt . . . . .	5,10	6,13
12. General Administration—General Administration	8,11,12,18	12,14,15,21
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16. Police . . . . .	12,18	15,21
17. Ports and Pilotage . . . . .	2,3,8	5,12
18. Scientific Department . . . . .	6	8
19. Charges on account of Education . . . . .	12,15	15,17
20. Medical . . . . .	2,3,6,7,11,12	5,7,11,14,15
21. Public Health . . . . .	2,3	5
22. Charges on account of Agriculture . . . . .	2,3,6,7,9,12	5,7,11,12,15
23. Charges on account of Veterinary . . . . .	9	12
24. Charges on account of Co-operative Credit . . . . .	2,4	5
25. Industries—Industries . . . . .	2,4,6,9	5,7,12
26. Industries—Fisheries . . . . .	3,4,6	5,7
27. Industries—Cinchona . . . . .	13	15
28. Miscellaneous Departments . . . . .	3,4,9	5,12
29. Civil Works . . . . .	3,4,6,7,19	5,7,9,11,12
30. Famine . . . . .	3,4,9,13	5,12,15
31. Superannuation allowances and Pensions . . . . .	5,6,7	6,8
32. Charges on account of Stationery and Printing . . . . .	9	12
33. Miscellaneous . . . . .	3,4,6,7,8,10,11,13,16	5,7,1,13,14,15,18
34. Extraordinary Charges . . . . .	3,4,6,7,13,17	5,7,9,11,15,19
36. Pre-partition Payments . . . . .	3,4	5
37. Expenditure on Road Transport Schemes . . . . .	3,4,5,6,7,8,10,13	2,3,5,6,7,10,11, 13,15
38. Capital Outlay on provincial Schemes of State trading	3,4,6,7,11,13,16	5,7,11,14,15,19
39. Interest-free Advances . . . . .	6,7	8
40. Loans and Advances bearing Interest . . . . .	3,4,6,7	5,7,11
41. Cooch Behar Deposit Account . . . . .	6,7	8