

*Recd. from the Fin (B) Dept.
on 10.6.53 free cost.
Price - not mentioned.*

GOVERNMENT OF WEST BENGAL

APPROPRIATION ACCOUNTS

1950-51

AND

THE AUDIT REPORT

1952



सत्यमेव जयते



31032

TABLE OF CONTENTS

	Reference to	
	Paragraph.	Page.
Prefatory Remarks . . . . .	..	(iii)
PART I.—THE AUDIT REPORT.		
Chapter I.—Introductory	1	1
Chapter II.—General Review of the Results of Audit—		
Original Grants and Appropriations	2	1—2
Supplementary Grants and Appropriations during the year	3	2
General Results of Appropriation Audit	4	2—3
Savings on voted grants	5	3—5
Savings on charged appropriations	6	5—6
Savings or excesses on the voted grants and charged appropriations (separately and combined) as compared with previous years	7	6—7
Excesses over voted grants	8	7—8
Excesses over charged appropriations	9	8
Excesses over voted grants and charged appropriations as compared with previous years	10	9
General comments on the accuracy of budgeting	11	9
Control over expenditure	12	10—11
General conclusions relating to control over expenditure	13	12
Verification of Departmental Accounts	14	13
Chapter III.—Financial Irregularities, Losses, etc.—		
Preliminary Remarks	15	13
Land and Land Revenue Department	16	13--14
Home (Publicity) Department	17—19	14--15
Home (Constitution and Elections) Department	20	15
Home (Transport) Department	21—25	16—20
Home (Political) Department	26	20
Home (Police) Department	27	20—21
Finance Department	28	21
Works and Buildings Department	29—32	21—23
Education Department	33—34	23
Medical Department	35—36	23—24
Public Health Department	37	24—25
Agriculture Department	38	25
Fisheries Department	39—40	25—26

TABLE OF CONTENTS—*contd.*

	Reference to	
	Paragraph.	Page.
Chapter III.— <i>contd.</i>		
Relief and Rehabilitation Department	41—44	26—29
Food Department	45—50	29—36
Rationing Department	51	36
Chapter IV.—Other Topics of Interest—		
Merger of the Cooh Behar State	52	36—38
Expenditure on Relief and Rehabilitation	53	38
Secret service expenditure	54	39
Objections outstanding	55	39
Local Audit and Inspections	56	40—41
Disposal of Inspection Reports	57	41
Audit of Grants-in-aid	58	42—43
Delay in the submission of Returns and in the printing of certain documents	59	43—45
Division of Assets and Liabilities of Undivided Bengal between East and West Bengal	60	45
Points outstanding from previous Reports	61	45
PART II.—APPROPRIATION ACCOUNTS.		
Grand Summary of Appropriation Accounts . . . . .	..	48—51
Appropriation Accounts . . . . .	..	52—333
Appendix I.—Analysis of objections outstanding . . . . .	..	334—336
Appendix II.—Accounts and Reviews of Government Commercial concerns . . . . .	..	337—341
Index . . . . .	..	342

PREFATORY REMARKS.

This volume containing the Appropriation Accounts of the Government of West Bengal for 1950-51 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 Article 149 of the Constitution of India and Article 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 the Governor to be laid before the State Legislature.

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 1950-51. 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 1950-51. 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, 1952.

CHAPTER I.—INTRODUCTORY.

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

One important fact relating to the year 1950-51 is the inclusion for the first time of Cooch Behar transactions in the regular accounts of the State of West Bengal. Cooch Behar was merged in, and became a district of West Bengal on the 1st January, 1950. Up to the 31st March, 1950 its transactions were, however, kept separate under a deposit head. It was only with effect from the 1st April, 1950, that they came to be classified and incorporated in the regular accounts of the State of West Bengal in the same manner as the transactions of any other district.

The original budget for 1950-51 provided for a total revenue expenditure of Rs. 35·23 crores. This provision was subsequently increased by supplementary grants (Rs. 5·03 crores) raising the total to Rs. 40·26 crores, as against a total provision of Rs. 34·95 crores made in the preceding year. The increase of Rs. 5·31 crores was due to provision of Rs. 60 lakhs for Cooch Behar, Rs. 50 lakhs for the establishment of the Contingency Fund and Rs. 85 lakhs for works financed from Procurement Bonus and to enhanced provision of Rs. 1·37 crores for the Pre-partition Payments, Rs. 92 lakhs for adjustment of loss on sale of foodgrains, Rs. 59 lakhs for additional Police force, Rs. 71 lakhs for construction of new buildings and roads, Rs. 51 lakhs for expenditure on displaced persons, and Rs. 60 lakhs under a few other heads. The total increase was partly offset by a reduction of Rs. 1·34 crores under Development Schemes owing to the stoppage of development grant by the Union Government.

In the Capital Section the original budget provision of Rs. 14·91 crores was augmented by supplementary grants aggregating Rs. 61 lakhs. The sanctioned budget of the preceding year was Rs. 14·42 crores. The increase of Rs. 1·10 crores in the budget for 1950-51 was mainly due to increased provision of Rs. 1·21 crores for the Damodar Valley Corporation, Rs. 1·25 crores for the Mayurakshi Reservoir Project and Rs. 63 lakhs for capital outlay on road work, partly offset by reduction of Rs. 1·82 crores made in the provision for State Trading Schemes on account of larger sale proceeds.

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

2. *Original Grants and Appropriations.*—Thirty-seven demands for grants aggregating Rs. 53,21,79,700 were placed before the Legislature which voted them without any reduction. This amount as well as a further sum of Rs. 1,16,87,000 required to meet expenditure charged on the Consolidated Fund of the State were included in the Schedule of the West Bengal Appropriation Act, 1950 (West Bengal Act XX of 1950) which was assented to by the Governor of West Bengal on the 31st March, 1950.

The following changes in the number and arrangement of grants and appropriations were made in the budget for the year :—

- (i) Demand for General Administration—Debt Conciliation has been omitted owing to the closure of the Debt Settlement Boards.
- (ii) Expenditure on displaced persons which was hitherto included in “Demand No. 33-Miscellaneous” was provided for under “Demand No. 34-Miscellaneous—Expenditure on displaced persons” newly inserted in the year under report. The expenditure on loans and advances to displaced persons which formerly used to be included in “Demand No. 41-Loans and Advances bearing Interest” was also included in the above new demand.
- (iii) A new demand “37-Pre-partition Payments” which was included in the supplementary schedule of the previous year was included in the original schedule for the year under report.
- (iv) Three new major heads “52-A. —Other Revenue Expenditure connected with Electricity Schemes”, “XLI-Receipts from Electricity Schemes, —Working Expenses” and “53—Capital Outlay on Electricity Schemes met out of Revenue” were included in Demand No. “25 Industries—Industries”. The above heads exhibit charges on account of Electricity Schemes undertaken by Government.

3. *Supplementary Grants and Appropriations during the year.* —During the year under report two supplementary schedules of authorised expenditure for an aggregate sum of Rs. 6,34,25,001 were included in the schedule of the West Bengal Appropriation (No. 2) Act, 1950 (West Bengal Act XLI of 1950) and the West Bengal Appropriation (No. 2) Act, 1951 (West Bengal Act XI of 1951) which were assented to by the Governor on the 30th October, 1950 and the 31st March, 1951 respectively. The above amount consisted of (a) Rs. 6,05,17,001 on account of twentysix supplementary grants voted by the Legislature, including two new grants, *viz.*, “30-A. Territorial and Political Pensions” and “39-A Appropriation to the Contingency Fund of West Bengal”, and a token grant of Re. 1 under Grant No. “22-Charges on account of Agriculture” and (b) Rs. 29,08,000 on account of five charged appropriations.

GENERAL RESULTS OF APPROPRIATION AUDIT.

4. The following statement compares the total grant and appropriation for the year under report with the total disbursements :—

Particulars.	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
1. Original schedule of authorised expenditure—			
(a) Voted by the Legislature . . .	.	53,21,79,700	53,21,79,700
(b) Appropriation to meet expenditure charged on the Consolidated Fund of the State.	1,16,87,000	..	1,16,87,000

Particulars.	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
2. Supplementary Schedule of authorised expenditure—			
(a) Voted by the Legislature . . . . .	..	6,05,17,001	6,05,17,001
(b) Appropriation to meet expenditure charged on the Consolidated Fund of the State.	29,08,000	..	29,08,000
3. Net aggregate grant or appropriation	1,45,95,000	59,26,96,701	60,72,91,701
4. Aggregate disbursements	19,05,02,695	48,48,57,975	67,53,60,670
5. Less (—) or more (+) than granted	+17,59,07,695	—10,78,38,726	+6,80,68,969
6. Percentage of 5 to 3	1,205.3	18.2	11.2

5. *Savings on voted grants.*—Savings occurred in 32 out of 39 voted grants. A list of the more important cases is given below :—

Number and name of Grant.	Original Grant.	Supplementary Grant.	Total Grant.	Expenditure.	Savings.	Percentage of savings.
1	2	3	4	5	6	7
1. Taxes on Income other than Corporation Tax.	3,31	..	3,31	2,86	45	13.6
3. State Excise Duties	36,61	1,92	38,53	33,55	4,98	12.9
10. Irrigation	7,69,17	..	7,69,17	6,60,53	1,08,64	14.1
17. Ports and Pilotage	8,75	70	9,45	7,42	2,03	21.5
18. Scientific Departments.	4,81	..	4,81	3,81	1,00	20.8
21. Public Health	77,85	..	77,85	65,97	11,88	15.3
22. Charges on account of Agriculture.	2,61,58	..	2,61,58	1,80,64	80,94	30.9
24. Charges on account of Co-operative Credit	17,81	..	17,81	15,28	2,53	14.2
25. Industries — Industries.	73,78	6,50	80,28	65,22	15,06	18.8
26. Industries — Fisheries.	20,89	82	21,71	18,72	2,99	13.7
27. Industries — Cinchona.	32,64	2,01	34,65	31,05	3,60	10.4
29. Civil Works	6,09,05	1,09,51	7,18,56	5,74,75	1,43,81	20

Number and name of Grant.	Original Grant.	Supplementary Grant.	Total Grant.	Expenditure.	Savings.	Percentage of savings.
1	2	3	4	5	6	7
30. Famine	27,47	5,19	32,66	27,78	4,88	14.9
35. Extraordinary Charges.	3,83,17	92,48	4,75,65	3,88,00	87,65	18.4
37. Pre-partition Payments.	61,00	95,00	1,56,00	1,06,68	49,32	31.7
38. Expenditure on Road Transport Schemes.	1,65,06	..	1,65,06	1,08,11	56,95	34.5
39. Capital Outlay on State Schemes of Government Trading	1,59,63	..	1,59,63	-2,99,56	4,59,19	287.7
40. Interest Free Advances.	35,54	14,21	49,75	..	49,75	100
41. Loans and Advances bearing Interest.	73,24	55,74	1,28,98	1,10,97	18,01	13.9

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

1. *Taxes on Income other than Corporation Tax.*—Delay in making appointment to certain temporary posts of Income Tax Officers, fewer sittings of the Appellate Tribunal and economy in the purchase of furniture.

3. *State Excise Duties.*—Delay in the receipt of debits from the Uttar Pradesh Government on account of cost of opium supplied.

10. *Irrigation.*—The outlay on the Mayurakshi Reservoir Project and contribution to the Damodar Valley Corporation—smaller than originally anticipated.

17. *Ports and Pilotage.*—Delay in the finalisation of scheme for the establishment of a Marine Engineering College in Calcutta and smaller expenditure on repairs to and outfit of launches.

18. *Scientific Departments.*—Grant to a Society withheld pending fulfilment of stipulated conditions, and grant to another deferred till the following year.

21. *Public Health.*—Smaller grants paid to the municipalities for water-supply and drainage schemes and bills for supplies of materials not received within the year.

22. *Charges on account of Agriculture.*—Discontinuance of the purchase and distribution of manures and steel through Government agency and less expenditure on certain schemes of intensive food production.

24. *Charges on account of Co-operative Credit.*—Provision for re-organisation of the staff made in excess of requirements, transfer of a scheme to the Industries Department and recruitment of candidates for training as Inspectors not made within the year.

25. *Industries—Industries.*—Delay in the establishment of a salt factory due to non-receipt in time of report of investigation made by French experts, decrease in production in industrial centres caused by paucity of raw materials and unfavourable market, economy effected in the execution of electricity schemes, and late receipt of materials.

26. *Industries—Fisheries.*—Expenditure in connection with the schemes under the Grow More Food Campaign smaller than anticipated.

27. *Industries—Cinchona.*—Reduction of working days in the Cinchona Plantations owing to lower harvesting as well as economy measures.

29. *Civil Works.*—Smaller outlay on communications, smaller supply of tools and plant, and payment for certain stores purchased not being made within the year.

30. *Famine.*—Smaller demands for gratuitous relief owing to improved economic condition of the rural population, and the cost of land and building for an orphanage not being paid during the year.

35. *Extraordinary charges.*—Non-adjustment in full of the estimated loss on sale of subsidised food.

37. *Pre-partition Payments.*—Payment of land acquisition charges being smaller than anticipated.

38. *Expenditure on Road Transport Schemes.*—Smaller number of buses being operated on during the year than anticipated.

39. *Capital Outlay on State Schemes of Government Trading.*—Larger credits on account of sale proceeds of foodstuffs.

40. *Interest Free Advances.*—Expenditure correctly debitable to 'Public Account' not to the 'Consolidated Fund'.

41. *Loans and Advances bearing Interest.*—Curtailement of the grant of loans for purchase of cattle owing to poor realisation of the previous loans, smaller demands for loans to cultivators and artisans owing to partial improvement in the economic conditions, and smaller payment of loans for Grow More Food and Development schemes owing to legal difficulties and other causes.

6. *Savings on Charged Appropriations.*—Savings also occurred in nine out of fourteen 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	16,72	..	16,72	9,10	7,62	45.6
20. Medical	1,20	..	1,20	60	60	50

Number and name of Appropriation.	Original Appropriation.	Supplementary Appropriation.	Total Appropriation.	Expenditure.	Savings.	Percentage of savings.
1	2	3	4	5	6	7
34. Miscellaneous—Expenditure on Displaced Persons.	..	51	51	..	51	100
37. Pre-partition Payments . . . . .	..	15,00	15,00	11,20	3,80	25.3
38. Expenditure on Road Transport Scheme.	4,12	..	4,12	44	3,68	89.3
9. Interest on Works for which Capital Accounts are kept.	11,45	..	11,45	11,84	2,61	18

The following are the chief causes which brought about the savings under each of the above appropriations :—

10. *Irrigation.*—Change in the classification of interest charges on capital advances to the Damodar Valley Corporation.

20. *Medical.*—Grant to a hospital in addition to the statutory grant was adjustable under 'voted'.

34. *Miscellaneous.—Expenditure on Displaced Persons.*—Payment of interest charges on loans taken from the Government of India for grant of loans to displaced persons deferred till 1951-52.

37. *Pre-partition Payments.*—Payment of land acquisition charges was smaller than anticipated.

38. *Expenditure on Road Transport Scheme.*—Interest on the Capital Outlay of the State Transport Service for 1949-50 and 1950-51 could not be adjusted during the year owing to delay in the compilation of the *pro forma* Profit and Loss Account.

9. *Interest on Works for which Capital Accounts are kept.*—Belated decision to debit the interest charges on the Capital Outlay on the Mayurakshi Project to the Major head "51-A" included under Grant No. 10.

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

1	Final Appropriations and Grants.	Savings (—) Excess (+).	Percentage of savings or excesses.
1	2	3	4
<i>Charged—</i>			
1948-49	1,12,28	—2,08	1.9
1949-50	1,36,17	—22,21	16.3
1950-51	1,45,95	+17,59.03	1,205.3

	1	Final Appropriations and Grants.	Savings (—) Excess (+).	Percentage of savings or excesses.
		2	3	4
Voted—				
1948-49	43,70,85	—14,89,42	34.1
1949-50	58,43,28	—16,37,09	28
1950-51	59,26,97	—10,78,39	18.2
Charged and voted taken together—				
1948-49	44,83,13	—14,91,50	33.3
1949-50	59,79,45	—16,59,30	27.7
1950-51	60,72,92	+6,80,69	11.2

The large excess in the charged section was mainly due to the expenditure of 17,75, 42 on account of repayment of Public Debt, which is chargeable to the Consolidated Fund of the State not having been provided for in the Appropriation Acts passed by the Legislature. Excluding this item there was a saving of 11.2 per cent in the final charged appropriation, the bulk of which occurred under Appropriations Nos. 10, 37, 38 and 9.

Although some improvement is noticed in the voted section, the savings are still too high in respect of Grants Nos. 10, 22, 29, 35, 37, 38 and 39.

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

Number and name of Grant.	Original Grant.	Supplementary Grant.	Total Grant.	Expenditure.	Excess.	Percentage of excess.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
2. Land Revenue	41,69,000	9,16,000	50,85,000	51,28,115	43,115	.8
5. Forest	49,02,000	2,00,000	51,02,000	52,07,034	1,05,034	2.1
6. Registration	15,83,000	..	15,83,000	16,05,065	22,065	1.4
20. Medical	3,01,67,000	..	3,01,67,000	3,05,08,555	3,41,555	1.1
31. Superannuation Allowances and Pensions.	1,02,05,000	15,13,000	1,17,18,000	1,20,57,650	3,39,650	2.9
34. Expenditure on Displaced Persons.	4,99,16,000	56,41,000	5,55,57,000	6,38,20,412	82,63,412	14.9

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

2. *Land Revenue*.—Increased contingent expenditure in Government Estate.

5. *Forest*.—Smaller recoveries from other departments for supply of forest produce.

6. *Registration*.—Increase in staff in consequence of the new set-up, larger number of commission cases and enhanced rent of buildings.

20. *Medical*.—Delay in adjustment of the value of medical stores supplied to other departments.

31. *Superannuation Allowances and Pensions*.—Payment of pensions and commutations during the last two months of the year exceeded anticipations.

34. *Expenditure on Displaced Persons*.—Increased expenditure on relief and grant of larger amount of loans to displaced persons.

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

Number and name of Appropriation.	Original Appropriation.	Supplementary Appropriation.	Final Appropriation.	Expenditure.	Excess.	Percentage of excess.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
11. Interest on Ordinary Debt.	5,80,000	9,92,000	15,72,000	19,88,211	4,16,211	26.7
12. General Administration.	7,70,000	..	7,70,000	7,85,910	15,910	2.1
29. Civil Works	9,01,000	2,11,000	11,12,000	11,42,509	30,509	2.7
Public Debt	..	..	..	17,75,42,000	17,75,42,000	..

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

11. *Interest on Ordinary Debt*.—Smaller recovery of interest charges from the Damodar Valley Corporation and delay in the adjustment of interest on the capital outlay on the State Transport Service owing to delay in the compilation of the Trading and Profit and Loss Account.

12. *General Administration*.—Larger expenditure on maintenance of furnishing of official residences and larger debits from railways than anticipated on account of tour expenses.

29. *Civil Works*.—Debits for transfer of materials awaiting adjustment.

Public Debt.—Provision for repayment of Cash credit advance from the Imperial Bank of India and loans from the Central Government, which are chargeable to the consolidated Fund of West Bengal, was not included in the Appropriation Acts passed by the Legislature.

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 years.

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
1950-51	6	4	91,14,831	17,80,04,630

The improvement noticed in the preceding year was not maintained in the year under review. The reasons for the excesses have been explained in paragraphs 7, 8 and 9 *ante*.

GENERAL COMMENTS ON THE ACCURACY OF BUDGETING.

11. *Voted Grants.*—The budget estimates for 1950-51 provided a total sum of Rs. 53,21.80 lakhs for voted expenditure against which the actual expenditure was Rs. 48,48.58 lakhs causing a saving of Rs. 4,73.22 lakhs, *i.e.*, 8.9 per cent. of the original grant. Supplementary grants for an aggregate sum of Rs. 6,05.17 lakhs increased the saving to Rs. 10,78.39 lakhs which was 18.2 per cent. of the final grant. Grants Nos. 10, 22, 29, 35, 37, 38 and 39 contributed to about 95 per cent of the total saving. The saving of Rs. 4,73.22 lakhs in the original grant was the net result of a saving of Rs. 8,48.99 lakhs under twentyone heads and an excess of Rs. 3,75.77 lakhs under eighteen heads. The supplementary grant covered the excess fully under twelve heads and partially under four. In eight cases, however, the supplementary grant increased the saving in the original grant, *vide* Grants Nos. 3, 17, 25, 26, 27, 29, 33 and 40.

Charged Appropriations.—The budget estimate for charged expenditure was Rs. 1,16.87 lakhs against which the expenditure amounted to Rs. 19,05.03 lakhs, causing an excess of Rs. 17,88.16 lakhs which comes to about 1,530 per cent. of the original appropriation. The supplementary appropriation of Rs. 29.08 lakhs reduced the excess to Rs. 17,59.08 lakhs or 1,205.1 per cent. of the final appropriation. The excess of Rs. 17,88.16 lakhs in the original appropriation was the net effect of an excess of Rs. 18,03.32 lakhs under six heads and a saving of Rs. 15.16 lakhs under six. The supplementary appropriation covered the excess fully under two heads and partially under two. In one case (*viz.*, Appropriation No. 34-Miscellaneous-Expenditure on Displaced Persons) the supplementary grant was not required for the reasons stated in paragraph 6 *ante*.

Out of 42 heads for which appropriation accounts have been prepared twenty-three showed a variation of above 10 per cent., seven between 5 and 10 per cent. seven between 1 and 5 per cent. and three below 1 per cent.

In one case there was no appropriation while in two cases there was no variation. The reasons for the more important variations have been explained in paragraphs 5, 6, 7, 8 and 9 *ante*.

CONTROL OVER EXPENDITURE.

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

(1) *Reappropriations obtained unnecessarily or in excess of requirements—*

Grant No. 17-Ports and Pilotage—sub-head A-4 and the Review, page 120	Rs. 1,13,996
--	-----------------

The reappropriation of Rs. 1,20,500 sanctioned under the sub-head was far in excess of final requirement.

(2) *Injudicious reappropriations and surrenders causing excess over allotments -*

(i) Grant No. 19-Charges on account of Education—

(a) Sub-head F-3(5), page 126 and paragraph 2 of the Review, page 136	8,008
--	-------

(b) Sub head L-3, page 130 and paragraph 3 of the Review, page 136	2,444
---	-------

The excesses in the above two cases were due to excessive reappropriations.

(ii) Grant No. 31 Superannuation Allowances and Pensions- Sub-head A-Voted, page 258	2,50,500
---	----------

The bulk of the excess under the sub-head was due to excessive reappropriation and surrender.

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

Sub-head D-4, page 163 and paragraph 2 of the Review, page 164	15,755
---	--------

Arrear liabilities were not taken into account in calculating final the saving for reappropriation and surrender.

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

(i) Grant No. 10—Irrigation—Sub-head D-1(A), page 69 and paragraph 1 of the Review on page 73	2,40,000
--	----------

The saving was not surrendered.

(ii) Grant No. 20-Medical—Sub-head D-8, page 140 and paragraph 2 of the Review, page 143	26,420
---	--------

Out of the saving of Rs. 36,216 under the Sub-head Rs. 26,420 was due to injudicious reappropriations.

(iii) Grant No. 23-Charges on account of Veterinary— Sub-head D-7, page 163 and paragraph 3 of the Review, page 164	16,700
---	--------

(iv) Grant No. 34-Miscellaneous—Expenditure on Displaced Persons—Sub-head A (i), page 275 and paragraph 4 of the Review, page 280	1,02,000
---	----------

(v) Grant No. 41-Loans and Advances bearing Interest— —Sub-head G, page 331 and paragraph 2 of the Review, page 333	Rs. 1,58,000
---	---------------------

The anticipated savings in the above three cases were not surrendered.

(4) *Cases of unremedied or uncovered excess—*

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

Sub-head I, page 159 and paragraph 2 of the Review, page 160	Rs. 1,01,221
---	-----------------

The anticipated expenditure was not provided for.

(ii) Grant No. 33-Miscellaneous—

(a) Sub-head I-13, page 272 and paragraph 2 of the Review, page 273	4,536
--	-------

(b) Sub-head N, page 272 and paragraph 3 of the Review, page 274	7,145
---	-------

The anticipated expenditure in the above two cases was not provided for.

(iii) Grant No. 41-Loans and Advances bearing Interest—

Sub-head J, page 332 and paragraph 3 of the Review, page 333	4,225
---	-------

Payments made by certain officers without obtaining certificates of availability of funds.

(5) *Defective budgeting—*

Grant No. 24-Charges on account of Co-operative Credit—Sub-heads A1(2) and A1(3) page 165 and paragraph 2 of the Review, page 166.

Provision for reorganisation of staff was made both under Sub-head A1(2) and A1(3), as well as under Sub-head E. This is an instance of double provision in the original budget.

(ii) Grant No. 29 Civil Works—

(a) Sub-head D—Voted, page 216 and paragraph 2 of the Review, page 220.	
--	--

No provision for the gross expenditure on repairs to National Highways as well as for recoveries from the Central Government was made in the original budget nor made by reappropriation.

(b) Sub-heads F—Deduct—Recoveries, page 217 and P, page 219 and paragraph 4 of the Review, page 220.	
---	--

No provision for the recovery was made in the original budget, nor regularised by reappropriation.

(c) Sub-head K and M, page 218 and paragraph 3 of the Review, page 220.	
--	--

Provision for Sub-head K—Original Works—Buildings erroneously made in the original budget under Sub-head M—Establishment was regularised by reappropriation during the year.

**GENERAL CONCLUSIONS RELATING TO CONTROL
OVER EXPENDITURE.**

13. In the voted section there was a saving of Rs. 10,78.39 lakhs in the total voted grant of Rs. 59,26.97 lakhs. A sum of Rs. 8,54.52 lakhs was, however, surrendered to the Finance Department by the various controlling authorities leaving an unadjusted balance of Rs. 2,23.87 lakhs which was 4.4 per cent. of the final modified grant. The unadjusted saving was the result of savings aggregating Rs. 4,41.69 lakhs under twenty-five heads partly set off by excesses aggregating Rs. 2,17.82 lakhs under twelve heads. The surrender had the effect of increasing the excesses under four heads (*viz.*, Grants Nos. 2, 5, 31, and 34), while in four other cases it converted the savings to excesses (*vide* Grants Nos. 4, 10, 12 and 37).

In the charged section there was an excess of Rs. 17,59.08 lakhs over the total charged appropriation of Rs. 1,45.95 lakhs. This was the result of excesses aggregating Rs. 17,80.05 lakhs under four heads and savings of Rs. 20.97 lakhs under nine heads. Out of the savings a sum of Rs. 16.25 lakhs was surrendered to the Finance Department. This had the effect of increasing the total excess to Rs. 17,75.33 lakhs over the final modified appropriation.

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

(In Rs. lakhs)			
	Final Modified Grants and Appropriations.	Unadjusted excess + saving —.	Percentage of unadjusted excess or saving.
1	2	3	4
Voted—			
1948-49	29,81.62	—1,00.19	3.4
1949-50	38,26.60	+3,79.59	9.9
1950-51	50,72.45	—2,23.87	4.4
Charged—			
1948-49	1,10.93	—73	7
1949-50	1,16.45	—2.49	2.1
1950-51	1,29.70	+17,75.33	1,368.8

It will be seen from the above table that there was some improvement in the year under report in the voted section. The enormous excess in the charged section was due to the special circumstances mentioned in paragraph 7 *ante*.

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 the control exercised was not up to the mark.

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 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 and agreed by the Departmental Controlling Officers 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 exercising an efficient control over expenditure against grant and appropriation, it is essential that the Controlling Officers should depute an assistant at regular intervals to the Accountant General's office so that this process of reconciliation may be carried out 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 issued to them. The matter having been reported to the Finance Department of the State Government, the verification was completed by the end of October, 1951, with the following exceptions :—

Head of Accounts.	Name of the Controlling Officer.	Month from which verification remains outstanding.
37. Education—		
(a) Development Programme	Education Deptt.	April, 1950.
(b) National Cadet Corps	Special Officer	April, 1950.
85. Capital Outlay—		
(Supply of foodstuff at concession rates to other Government servants.)	Finance Deptt.	April, 1950.

CHAPTER III.—FINANCIAL IRREGULARITIES, LOSSES, ETC.

15. Only important cases of irregularities, etc., are mentioned below in this Report. For convenience sake, they have been arranged according to Departments of Government administering the grants. Other cases of loss and write-off, etc., appear below the Appropriation Account of the particular grants or appropriations which they relate to.

LAND AND LAND REVENUE DEPARTMENT.

16. *Purchase of a zemindari estate.*—Under sanction accorded by Government in the Land and Land Revenue Department a sum of Rs. 3 lakhs was paid as price for the purchase of a zemindari estate. Regarding the necessity for acquiring the estate, it was stated by Government that the purchase had been sanctioned on political and administrative grounds. No further information was furnished regarding the necessity and urgency of acquiring the estate. The price was fixed by Government at 30 times the estimated net income of the estate. This rate is substantially higher than the rates laid down in the Executive Instructions issued by Government under the Land Acquisition Act for the capitalisation of the net annual profits of landholders. The higher rates were said to have been fixed in view of the great potentialities of the development of the area. From the papers made

available for inspection it did not appear, however, that at the time of acquiring the estate there was any definite scheme or proposal for the development of the area which made it incumbent on Government to buy out the landlord.

At the rates which have been laid down under the Bihar and Uttar Pradesh Zamindari Abolition Acts, the compensation payable for the acquisition of an estate with a net income of Rs. 10,000 would not exceed Rs. 1 lakh.

HOME (PUBLICITY) DEPARTMENT.

17. *Irregular Expenditure on Receptions accorded to certain high personages under the auspices of a political party.*—Expenditure aggregating Rs. 35,522 was incurred by Government in 1947-48 in connection with civic receptions accorded to some high personages (both official and non-official). The receptions were held largely under the direction and management of a certain political party.

The control exercised by Government over the expenditure incurred was both inadequate and inefficient. For example, (i) in several cases there was no prior settlement of terms for supplies and services ordered for—with the result that Government had perforce to accept the suppliers' claims which were admittedly too high, (ii) Government had to pay for very large quantities of petrol obtained on the requisition of a non-official, an office-bearer of the party organisation, under whose auspices the receptions had been held, (iii) payment was made for supply of loud-speakers, radio sets, etc., without verification of the number of apparatuses supplied.

18. *Irregularities in connection with expenditure incurred on public reception to some high personages.*—In connection with three public meetings held on the Calcutta Maidan on the 14th January, 1949, 14th July, 1949, and the 15th January, 1950—and addressed by some high personages a certain firm had been entrusted by Government with the task of making arrangements for the installation of loud-speakers. The same firm had been given the contract on each occasion, and no tenders called for. The firm was paid widely varying amounts namely, Rs. 7,728, Rs. 9,478 and Rs. 5,764 respectively for these different meetings although the site, the area covered, and the scale of arrangements were identical on all the three occasions.

The following further irregularities were noticed :—

- (1) Certain equipments were supplied and billed for by the firm in excess of the quantities indented for. Even so, the claims were admitted and paid in full.
- (2) On each occasion the firm was paid considerable amounts by way of railway and air fares, taxi-hire and wages of its engineers and assistants, although there was no such stipulation in the contract.
- (3) With regard to the claims on account of railway fares, wages, etc., there was wide divergence between the rates charged on different occasions.
- (4) In several cases the expenditure could not be supported by original payee's receipts, while in a few other cases, the expenditure could not be supported by any documents whatsoever.

19. *Expenditure on behalf of certain political organisation.*—The printing of certain hand-bills in Bengali and Hindi which were considered essential by Government to counter the anti-social activities of a certain political party was entrusted to another political organisation which brought them out in its own name. The cost of printing, which was done at a private press, amounted to Rs. 3,140 and it was treated as an item of public expenditure. It has been stated by Government that this was done in the public interest. The method adopted was novel and unusual and it is felt that it would be wrong in principle to meet out of public revenue the cost of propaganda done by a political party in its own name.

HOME (CONSTITUTION AND ELECTIONS) DEPARTMENT.

20. *Residential accommodation provided for Ministers at concessional rates of rent under Government orders.*—Prior to the coming into force of the West Bengal Salaries and Allowances Act (West Bengal Act V of 1952) with effect from the 13th June, 1952, two of the Ministers were paying in accordance with orders issued by Government, rent for residences provided for them by Government at 10% of their salary, on the analogy of what is charged to Government servants occupying Government quarters. Neither the Ministers' Emoluments Act (West Bengal Act IX of 1948), nor any other Act of the Legislature provided for the grant of such benefit. The actual rent recovered from the Ministers as against the standard rent recoverable from non-entitled persons or the monthly compensation paid by Government in respect of the requisitioned buildings is shown in the statement below :—

Statement.

Serial No.	Period of occupation.	Rent realised.	Standard rent recoverable from non-entitled persons or the compensation aid.	Remarks.
1	2	3	4	5
1.	1-12-49 to 2-7-50	Rs. 67-8-0 p.m.	Rs. 250-0-0 p.m.	
2.	31-3-49 to 24-5-50	Rs. 75 p.m. to end of Nov. 49 and Rs. 67-8-0 p.m. thereafter.	Rs. 668-0-0 p.m.	
3.	3-7-50 to 28-3-52	Rs. 67-8-0 p.m.	Rs. 360-0-0 p.m.	
4.	25-5-50 to 30-6-52	Rs. 67-8-0 p.m.	Rs. 795-3-0 p.m.	

On one of the residences, which is a requisitioned house, repairs (including original works) and plumbing work (over Rs. 5,000), as also electric installation (over Rs. 4,000) were done at Government cost but a sum of about Rs. 1,550 only plus 16 per cent. departmental charges was proposed for recovery from the landlord.

HOME (TRANSPORT) DEPARTMENT.

21. *Irregular use of motor vehicles.*—A comparison of the record of the use of Food Department Motor Vehicles by two Parliamentary Secretaries with their travelling allowance bills for the period from June, 1948 to July, 1949, showed vehicles having been supplied for their use in Calcutta on seven occasions when the Secretaries were, as per details given in their T. A. bills, away from that place. No explanation for the discrepancies has been forthcoming in spite of repeated reminders issued by audit.

22. *Expenditure on an investigation into the Organisation and Procedure of a certain public service department.*—In February, 1950 a firm was entrusted with the work of investigating the current organisation and business procedure of a certain public service department of the Government and of submitting “ recommendations for rationalisation with a view to improving the service to the public, simplifying the procedure and records, and enabling all necessary work to be carried out with maximum economy of personnel ”. The firm was also asked to investigate the current method of giving out contracts and make “ recommendations for alterations considered advisable in the public interest ”. Under the terms of an informal agreement, it was stipulated that the firm should be paid fees at the rate of Rs. 3,000 per month. A sum of Rs. 15,000 in all was paid to the firm during the course of five months (Rs. 12,955 during 1950-51 and Rs. 2,045 during 1951-52.)

The administrative department concerned had received the report of investigation in August, 1950. It was stated by Government in October, 1951 (*i.e.*, after the lapse of over 11 months) that the question of implementing the recommendation made by the firm was still under their consideration and as such they were “ not in a position to assess the saving in expenditure to be effected as a result of investigation at this stage ”.

23. *Wasteful expenditure on aeroplanes.*—(i) On pages 72-73 of the Appropriation Accounts of 1948-49 mention was made of large expenditure incurred on four aeroplanes owned by Government. The following table shows, year by year, the cost of maintenance and supervision of the aircrafts to end of 1950-51, as also the number of flights made by them otherwise than for exercise.

Name of aeroplane, date, and price of acquisition.	Year.	No. of flights.	Liability incurred for.			Amount paid.	Liability outstanding.
			(I) Maintenance.	(II) Supervision.	(III) Total.		
			Rs.	Rs.	Rs.		
I 'Domine'	1947-48	3	4,096	3,710	7,806	Nil.	..
Received on 15th August, 1947 as West Bengal's Share of the assets of Un- divided Bengal.	1948-49	Nil.	26	6,000	6,026	6,903	..
	1949-50	Nil.	Nil.	6,000	6,000	6,500	..
Original price of acquisition — Not known. Book Value Rs. 25,000.	1950-51	Nil.	Nil.	4,106	4,106*	6,000	..
TOTAL			4,122	19,876	23,998	19,408	4,590

*Figures up to the 31st December, 1950.

Name of aeroplane, date, and price of acquisition.	Year.	No. of flights.	Liability incurred for.			Amount paid.	Liability outstanding.
			(I)	(II)	(III)		
			Maintenance.	Supervision.	Total.		
1	2	3	4	5	6	7	8
			Rs.	Rs.	Rs.	R .	Rs.
II. 'L-5 (VI—AVI)' .	1947-48	29	425	1,855	2,280	Nil.	
Received on 15th August, 1947 as West Bengal's share of the assets of Un- divided Bengal.	1948-49	10	3,766	3,000	6,766	2,780	..
	1949-50	3	349	3,000	3,349	3,702	..
Original price of acquisition — Not known. Book value Rs. 10,000.	1950-51	Nil.	3,612	2,250 (up to 31st December, 1950).	5,862*	4,000	..
TOTAL			8,152	10,105	18,257	10,482	7,775
III. 'Consul'	1948-49	2	872	12,905	13,777	Nil.	..
Purchased on 23rd November, 1948 for Rs. 65,000.	1949-50	1	10,055	37,790	6,845	42,986	..
	1950-51	2	246	36,000	36,240	41,848	..
TOTAL			20,173	86,695	1,06,868*	84,744	22,124
IV. 'Dove'	1947-48	2	4,114	9,333	13,447	Nil.	.
Purchased in Jan- uary 1948 for Rs. 2,52,717.	1948-49	1	34,781	11,032	45,813	24,975	..
	1949-50	19	24,162	54,000	78,162	67,304	..
	1950-51	15	11,067	40,500 (up to 31st December, 1950).	51,567	50,256	..
TOTAL			74,124	1,14,865	1,88,989*	1,42,535	46,454

*Figures up to 31st December, 1950 only.

Two more aeroplanes [namely, 'L-5(VI-CAY)' and 'Proctor'] came under the ownership of the West Bengal Government with the merger of the Cooch Behar State on the 1st December, 1949. It seems that both the aeroplanes were, unserviceable and the first-named plane was brought to Dum Dum air port by ferry flight from Cooch Behar.

(ii) With regard to the first four aeroplanes, in addition to the maintenance and supervision charges mentioned above, there was a further charge of Rs. 28,405 on account of aviation petrol which could not be allocated separately to the different aeroplanes.

On an average, the cost of each flight came to Rs. 4,213. If interest on capital, and depreciation were taken into account, the average cost of a flight would be even higher. Besides, almost all the flights were confined to short distances within the limits of the State.

One factor contributing to the high average cost was that, apart from the two planes that were received from Cooch Behar in an unserviceable condition, three out of the remaining four planes had, since the date of their acquisition to the end of December, 1950, remained out of commission for about 38, 21, and 10½ months respectively, for which periods supervision charges aggregating Rs. 1,189 were incurred all the same.

Another important factor contributing to the same result was the excessive consumption of fuel. In spite of the defect having been pointedly brought to notice by audit, no effective steps seem to have been taken to introduce adequate control over the consumption of aviation petrol and oil. No log-books were maintained, and whatever claims were preferred on this account by the operating firm, were readily admitted without any check with reference to the number and distance of flights made. Petrol was shown to have been supplied even on certain dates on which the planes had performed no flights. The quantity of fuel thus paid for worked up to 2,432 gallons of petrol and 85 gallons of oil.

(iii) Before the Partition the supervision of Government aircrafts had been entrusted to a firm on contract basis. After the Partition the same firm continued to do this work for the planes which fell to the share of the Government of West Bengal without any definite agreement up to the 19th March, 1948, when the work was given to another firm. The reason advanced for the change-over was that the old firm had been found unsuitable for the job.

For supervision the firm, newly engaged, was paid at the following rate from the dates noted against each :—

L-5	Rs. 250 p. m. from 19-3-48.
Dominie	Rs. 500 p. m. from 19-3-48.
Dove	Rs. 4,500 p. m. from 26-12-48. (Rs. 3,500 p. m. for unserviceable periods).
Consul	Rs. 4,000 p. m. from 23-11-48. (Rs. 2,500 p. m. for unserviceable periods).

No tenders had been invited and no formal agreement entered into with the firm. The rates were said to have been settled by negotiation. In reply to audit query, it was stated that steps had been taken to obtain quotations from two other firms, but no such quotations were made available for audit inspection. A formal agreement was executed on the 21st May, 1949, with the particular firm to which the work had already been entrusted; but this agreement covered only the planes 'L-5', 'Dove', and 'Consul'. There was no agreement whatsoever with regard to the plane 'Dominie', though payment continued to be made for its supervision too. After attention had been drawn by audit to the failure to call for tenders,—quotations were called for and obtained by Government from one other firm. The quotation received was very much lower than the rates of the then existing contract. Thereupon, the existing contractors readily offered to reduce their total charge for the three planes 'L-5', 'Consul', and 'Dove' from Rs. 8,750 to Rs. 8,000 p.m. Even so, the rate remained higher than the quotation obtained.

(iv) One of the planes [*viz.*, the 'Dove'] became unserviceable in March, 1948 due to damages sustained in course of an unauthorised flight while in the custody of the firm entrusted with its supervision and operation. Compensation for the damage could, according to legal opinion, be claimed on two counts, *viz.*, (1) for repair charges, and (2) for deprivation of use. No steps, however, were taken to realise compensation from the firm. The repair charges incurred by Government came to Rs. 3,510 and the hire of private planes during the period the Government planes remained unserviceable cost Government a sum of Rs. 20,000 a part of which at least should have been realised from the firm.

(v) Three planes, namely, the 'Dominie', and the two planes from Cooch Behar have been sold away for a total sum of Rs. 6,206 only. The plane 'Dominie', whose book value was Rs. 25,000 was sold for Rs. 1,005 on the 9th December, 1950. The plane 'Proctor' was sold for Rs. 200 on the 17th January, 1951.

The plane 'L-5' was brought down to Dum Dum at a cost of Rs. 150 and a further sum of Rs. 2,660 was spent on it on account of C of A overhaul. It was sold for Rs. 5,001 on the 24th March, 1951.

24. *Irregularities in expenditure on Road Transport Scheme.*—(i) As during the preceding two years, quite a large percentage of buses (over 39 per cent.) remained idle throughout the year under review. This was stated to have been due to lack of garaging facilities. There was also considerable loss of operational hours on account of frequent break-down of vehicles on the road. Both the above factors affected the earnings of the Transport Service to the extent of about Rs. 20 lakhs during the year. Idle buses mean (a) unnecessary locking up of capital and payment of interest without any gain, (b) depreciation of vehicles without obtaining any service therefrom, (c) unremunerative expenditure on maintenance and running staff.

(ii) Purchases of spare parts and motor accessories were often made without obtaining quotations or settling the price beforehand. Hence, no check could be exercised on the bills presented by three firms in respect of supplies whose value aggregated to about two lakhs of rupees.

(iii) In course of physical verification carried out on the 31st March, 1951, discrepancy was noticed between the book balance and the actual stock of petrol in the underground tanks to the extent of 1,451 gallons in one Depot and 3,106 gallons in another. It was stated that the shortage was solely due to evaporation. Orders of Government for the write-off of the loss (Rs. 10,967) are awaited.

(iv) During a test check of the accounts of earnings it was noticed that a portion of daily sale proceeds of tickets had been systematically held back by many conductors. The total amount due from the conductors on the 30th November, 1950 amounted to Rs. 8,660. In one instance, the accumulated sum outstanding against a single conductor exceeded Rs. 800 on the 1st April, 1951.

(v) The costing system envisaged in the accounting procedure laid down by Government has not yet been introduced in full. No costing was done for jobs for body construction of 'Double Deckers' on which a huge amount

of expenditure was incurred. There was neither any estimate prepared nor any order of the competent authority obtained before undertaking jobs. Unless some form of costing be introduced, it will not become possible to test the efficiency of the workshop.

(vi) The *pro forma* Profit and Loss Account of the Transport Service for the year 1949-50 are incorporated on pages 298 to 299. The *pro forma* accounts for the year 1950-51 have not yet been made available for audit.

25. *Survey of an underground railway in the city of Calcutta.*—Towards the end of the year 1948-49, the Government of West Bengal decided to undertake a survey to investigate the feasibility and profitableness of an underground Railway in the city of Calcutta to improve the transport facility in the city. The consent of the Government of India is said to have been obtained informally before undertaking the survey. The survey which was estimated to cost Rs. 6 lakhs was considered so urgent that it was undertaken even before approval, and provision of necessary funds, by the Legislature. The work was entrusted to a French firm of engineers to whom payment aggregating Rs. 4 lakhs was made in anticipation of the vote of the Legislature. The certificate of the completion of the survey was also communicated to audit in December, 1949. The vote of the Legislature was obtained in March, 1950, and the final payment representing the balance of the estimated cost (*viz.*, Rs. 2 lakhs) was made thereafter in the same month.

The survey appears to have established the fact that the construction of an underground railway in Calcutta is a feasible proposition. The State Government, however, do not appear to have with them a scheme to that purpose for execution in the near future.

HOME (POLITICAL) DEPARTMENT.

26. *Outstanding balance of Permanent Advance.*—An aggregate sum of Rs. 1,819 representing the outstanding balance of Permanent Advance, held by certain officers of the now defunct Air Raid Precaution and Civil Defence Organisation, was not refunded into the treasury when the organisation was closed down. Repeated attempts to obtain acknowledgments of the amounts from the successive officers having failed, the matter was reported to Government in October, 1950.

The orders of Government are still awaited.

HOME (POLICE) DEPARTMENT.

27. *Misappropriation of money during transit.*—On the 11th of November, 1947, a sum of Rs. 26,152 representing the pay of a Sub-Divisional Police Force was drawn at the district instead of at the Sub-Divisional Headquarters and made over to an armed escort party of seven persons for being carried to the places of payment. The headman of the party absconded with the money. All the persons were criminally prosecuted; but six of them were discharged by the Court of Law in the absence of proof of guilt. The headman is still absconding. Departmental proceedings were also instituted against all of them as a result of which the headman of the party was dismissed from service

and the others punished by reduction of pay for two years. The loss was due to negligence and also to non-observance of Code Rules according to which, the pay of Sub-Divisional Force should have been drawn from the Sub-Treasury and not from the District Treasury. The practice of encashing such bills at the district treasury is, however, reported to have since been stopped. No orders regarding the write-off of the loss have yet been communicated to audit.

FINANCE DEPARTMENT.

28. *Uneconomical hiring of Type-writers.*—A sum of about Rs. 4,000 was spent in 1948-49 on the hire charges of type-writers obtained on hire by the different Departments of the Secretariat. Quotations for rates and terms of the hire were not always obtained and as a result, the charges paid by the different Departments, or, even in the same Department varied widely, e.g., from Rs. 16 to Rs. 40 per month per machine. This was primarily due to lack of co-ordination between the different departments and to non-invitation of tenders. In reply it was stated that steps were being taken "to canalise such transactions in future through the Organisation and Method Branch of the Finance Department". Government was also asked to consider whether it would not be more economical to own a few spare machines which could be used by the different departments in times of pressure. No reply to this point has been received.

WORKS AND BUILDINGS DEPARTMENT.

29. (a) *Absence of any control over the purchase, storage and issue of furniture*—A system of centralised control over the purchase, and issue of furniture required for the various Departments of the Secretariat was introduced by opening a Central Furniture Store under the Works and Buildings Department. In course of the local inspection of the accounts for 1948-49 it was, however, found that almost all the Departments purchased some of their own requirements without making any reference to the Central Furniture Store. The Works and Buildings Department did not maintain a complete and up-to-date inventory of furniture in its own possession and in the possession of other Departments. Nor did the latter maintain, in all cases, separate inventories of dead stock in their respective possession. Moreover, articles were sometimes purchased at rates higher than the lowest tendered rates and at times without even inviting tenders or quotations.

The stock book of the Central Furniture Store did not appear to have been properly kept. Instances were found of receipts and issues not having been entered at all. There was nothing on record to show that the physical verification of dead stock had ever been made.

(b) *Unauthorised issue of furniture to residences of some Ministers and officers.*—During 1948-49 numerous items of furniture were issued to the residences of some Ministers in excess of the prescribed scale. Furniture was also supplied to the residences of some officers of the Works and Buildings and the Legislative Assembly Departments, although they were not entitled to get such free supply. Rent for these articles of furniture was not properly assessed and recovered even after the irregularity had been

pointed out by audit. The matter was again brought to the notice of Government through the Inspection Report for 1949-50. Orders of Government on the subject are still awaited.

30. *Expenditure on Government Bungalow at New Delhi.*—In order to meet incidental charges in connection with the purchase of a Bungalow at New Delhi, a temporary imprest of Rs. 6,000 was issued on the 14th November, 1949, to an Officer of the Government of West Bengal, Works and Buildings Department; but neither was the imprest acknowledged nor any account supported by vouchers furnished to the Executive Engineer till the middle of December, 1951, when the imprest holder furnished an imprest account for Rs. 4,455 only leaving the balance of Rs. 1,545 still unaccounted for.

31. *Infructuous expenditure on manufacture of bricks.*—In connection with a Government work, agreements were made with three contractors for the manufacture and supply of a large number of burnt bricks on condition that coal would be supplied to the contractors for burning the bricks. Before coal had been procured for being supplied to the contractors, they were asked to commence the manufacture of kutchra bricks. In reply to an enquiry made by audit, the Executive Engineer stated that this was done under the orders of the competent authority and in anticipation of the arrival of coal wagons in time. As the supply of coal could not ultimately be arranged, the transaction resulted in infructuous payment of Rs. 13,600 comprising (1) the cost of manufacture of kutchra bricks which could not be burnt, (2) expenses for stacking them, and (3) the cost of erection of a thatched roof for their protection. The case had been reported to Government in September, 1951, but no orders were issued even at the end of October, 1952, nor responsibility fixed on any one for the loss incurred.

32. *Nugatory expenditure on the construction of a road.*—In a certain Works and Buildings Division an estimate for the construction of a road was duly sanctioned by Government on the 26th January, 1948. After construction had begun in December following and expenditure to the extent of Rs. 1,86,954 already incurred on compensation for land and crops, restoration of land, and earthwork, a change in the alignment was ordered in December, 1949 as further land comprising homesteads included in the original alignment could not be acquired on account of vehement protest by the owners. The portion of the proposed road on which the expenditure mentioned above had been incurred was entirely abandoned in the new alignment. Therefore, the expenditure shown above proved to be nugatory. The difficulty of acquiring any considerable area of homestead lands in old settled country-side should have been foreseen. Had this been done, the expenditure, as also the incidental loss of time and effort, would have been avoided.

The matter having been brought to the notice of Government, it was explained that the change-over made for considerable reduction in construction cost and that the value of lands having appreciated in the affected area by more than 100 per cent. since their acquisition, the sale value of the surplus land would more than counterbalance the expenditure incurred on the abandoned portion of the road.

The fact remains that work was started on an alignment which was manifestly more costly than other alternative alignments, and that no change in alignment was made till after a considerable sum had been spent during a whole year. If there has been an increase in the price of land due to fortuitous circumstances the Public Works Department can take no credit for it. Moreover, fields and homesteads which have been defaced by cutting, digging, and piling of earth cannot possibly find ready purchasers, nor fetch much value. No portion of the surplus land seems to have been disposed of during a period of two years since when the original alignment had been given up. Even conceding that the acquisition value of the land may ultimately be recovered on disposal, the amount of Rs. 35,973 paid as compensation for crops and for restoration of land and a further sum of Rs. 23,726 spent on earthwork, will, in any case, remain as nugatory expenditure.

EDUCATION DEPARTMENT.

33 (i) *Withdrawal of money from the Treasury to prevent lapse of budget grant.*—Allotments of Rs. 1,000 and Rs. 500 placed at the disposal of one District Inspector of Schools and one Assistant Inspector of Schools respectively, for payment of certain indigenous Folk Recreational Institutions for the performance of *Palas* or recitals which are calculated to be interesting and edifying from the mass education point of view were drawn just before the close of the financial year although the *Palas* were not performed within the year and the amounts were not required for immediate disbursement. The above two sums of Rs. 1,000 and Rs. 500 were disbursed after the lapse of 7 months and 3 months respectively from the dates of drawal.

(ii) A sum of Rs. 1,405 was drawn by a District Inspector of Schools on the last day of the financial year for purchase of furniture although the articles had not been supplied in full by the contractor before the end of the year and the amount was not actually needed for immediate disbursement. The money had apparently been drawn only to prevent lapse of grant.

34. *Large purchases made without calling for tenders.*—Sums of Rs. 15,948 and Rs. 4,474 were spent by the Head Mistress of a Government Girls' High School for purchase of instruments, apparatus and articles of furniture during the year 1948-49 and 1949-50 respectively without inviting tenders or calling for any quotations. The officer has been instructed by Government to invite tenders in all such cases in future.

MEDICAL DEPARTMENT.

35. *Irregular issue of diets.*—The local inspection of the accounts of a hospital revealed that diets had been irregularly requisitioned and supplied for patients. It was also noticed that prohibited diets such as rice, fish, fowl, etc. had been requisitioned and shown as supplied to patients undergoing major operation on the days of operation or on the days immediately following. By way of explanation it has been stated that "due to unprecedented rush during the period in question—it became impossible to keep a correct inventory of distribution of diet". The acceptance of any such explanation would open the door to wasteful expenditure and malpractice.

Diets had also been irregularly issued in the same hospital to nurses' quarters in respect of nurses who were absent on leave or in hospital taking hospital diets. Against 12,688 meals actually served in one particular month, the number of meals charged for was 13,496. The extra and unwarranted cost was over Rs. 800. Government have since stated that the scale of diet for nurses has now been worked out, nurses are now getting diet as per scale and that diet is not now drawn for the nurses on leave.

36. (a) *Non-acceptance of lower tenders.*—The local inspection of the accounts of three State hospitals revealed that the lowest tenders had not been accepted in several cases. Neither were any reasons recorded for such non-acceptance.

In respect of the supply of certain dietary articles to one hospital, the lower rates tendered by the previous year's contractors against whom there had been no complaint and who were selected during the year 1949-50 for the supply of certain other articles, were rejected whereas higher rates quoted by some new contractors were accepted. In another hospital the lowest tender for the supply of soft coke at Rs. 1-6-0 per md. was rejected and the tender of another contractor at the control rate, viz., Rs. 1-11-0 per md. [plus 10 per cent. on account of overhead charges] was accepted. The total extra expenditure caused by the rejection of the lowest tenders for dietary and non-dietary articles, exceeded Rs. 63,500.

(b) *Unnecessary calling of tenders involving Government in extra expenditure.*—In one hospital barley was being supplied by a certain firm at a concessional rate of Rs. 0-5-0 per lb. for a long time. Tenders were not being called for in respect of this article and the terms of the contract were being renewed every six months. On the expiry of a six monthly period, on the 30th April, 1949, the hospital authorities invited tenders for the supply of barley as well as of other dietary articles by advertisement in the press. Only one quotation for the supply of barley at Rs. 1-4-0 per lb. was received and accepted.

In the absence of any complaint as to the quality of barley supplied by the previous suppliers at concessional rates, there was no justification for calling for tenders in this case. In any case, no contract with a new firm should have been entered into without enquiring of the old firm whether it would not continue to supply barley at concessional rates as before. The failure to do so led to an extra expenditure of over Rs. 1,000 during the year.

PUBLIC HEALTH DEPARTMENT.

37. *Irregular acceptance of tenders.*—In September, 1947 an agreement was made with a contractor for the supply, during the year 1947-48, of 5,000 cow-calves at the rate of Rs. 12 each for the purpose of manufacture of vaccine. While this contract remained in force, and before the full quota of cow-calves had been supplied, the same contractor was permitted to enter into a fresh contract for the supply of cow-calves at an enhanced rate of Rs. 25 each for extra production of vaccine lymph required by the Calcutta Corporation and other bodies to combat the prevailing outbreak of small pox. This caused extra expenditure of Rs. 8,400 to Government. After holding an inquiry at the instance of audit, Government came to the conclusion that responsibility for the loss rested on the then Deputy Director of Health Ser-

vices (Public Health) who had accepted the tender. But as the officer had retired from service in the meantime and was also not eligible for pension, Government did not proceed beyond communicating their displeasure to him.

AGRICULTURE DEPARTMENT.

38. *Working of the Brooklyn Ice Plant and Cold Storage at a loss.*—The production of ice in the plant was discontinued from the 25th September, 1949, as it was found unremunerative. The cold storage also was not utilised to its full capacity, only two out of four storage chambers having been fitted with racks for storage of seed potatoes. The capital cost incurred up to the 31st March, 1950, for the erection of the Ice Plant and Cold Storage was Rs. 9,04,851 and the recurring running expenses, receipts and the resultant losses for the three years from 1947-48 to 1949-50 are as follows :—

Year.	Recurring running expenses.	Receipts.	Loss.
1	2	3	4
1947-48	50,730	6,237	44,493
1948-49	1,10,284	27,774	82,510
1949-50	1,96,901	60,095	1,36,806

An expenditure of Rs. 1,932 was incurred on account of overtime allowances, although there was no official orders for working overtime. There was no record of the actual hours worked by each individual nor of the specific work for which overtime employment had been found necessary. Payment was made on the basis of unattested pencil figures indicating hours of overtime work against names in the attendance register. No evidence of any administrative check by the Supervising Officers was on record. The attendance of workers in the cold storage was taken in loose sheets of paper and subsequently transcribed into a bound register which was full of unattested overwritings, and bore no sign of check by any responsible officer. No records could also be produced to show the hours of arrival and departure of the workers of each shift.

Labour was supplied by a contractor in November and December, 1949 for unloading and sorting out 965 maunds of potatoes in cold storage at Rs. 2 per head *per diem*. Again in March, 1950, a contractor was paid at eleven annas per maund for loading 2,868 maunds of potatoes, in the storage. In none of these cases had tenders been called for.

FISHERIES DEPARTMENT.

39. *Drawal of money to avoid lapse of budget grant.*—In the course of a local inspection of the Fisheries Directorate, it was seen that an amount of Rs. 79,591 had been drawn on the last day of the year though the amount was disbursed long afterwards. This had apparently been done in order to prevent the lapse of budget grant.

40. *Loss incurred in operating a scheme for augmentation of Fish Supply.*—In December, 1947, a sum of Rs. 6,000 was advanced to a firm for supply of fish to the Calcutta Market. The advance was intended to meet a part of the

firm's expenses of operation. As security against the loan, the firm was to have handed over to the legal possession of the Fisheries Directorate, a petrol launch valued at Rs. 8,000. In accordance with the terms of the agreement proposed to be signed the Company was, however, to be allowed to retain the use of the mortgaged launch, for the operation of the scheme. It has been stated by Government that the agreement was shown to and accepted by the Company in draft, and that the Company had by a letter, formally handed over the launch as security, mentioning that they were retaining it for use according to the agreement. No agreement was actually executed; but the Company retained the launch in its possession for its own use. Besides, a Government launch with equipments and necessary staff employed by the Directorate was also lent to the Company on condition that the pay and allowances of the staff so deputed as also the hire charges of the launch at a mutually agreed rate should be borne by them. Thus the Company began to run the business without executing any proper agreement, while it obtained from Government (i) the use of one motor launch together with its equipment and crew, and (ii) a loan of Rs. 6,000 not actually covered by any kind of security.

As the Company could not supply the stipulated quantities of fish, the Fisheries Department proposed in April, 1948, to withdraw the motor launch and to call back the loan of Rs. 6,000. In August, 1948 the Company was called upon to refund the advance of Rs. 6,000 and to pay off the arrear dues on account of pay, etc., of the crew of the Government launch for the period it was utilised by it.

The latest information furnished by Government is to the effect that a case has been instituted against the Company for the realisation of the amount of the loan and that the question of claiming a further sum on account of hire charges of the Government launch has been receiving consideration.

It is apparent that heavy loss has been incurred, and Government involved in litigation—because of the failure on the part of the Fisheries Department to take proper safeguards in time.

RELIEF AND REHABILITATION DEPARTMENT.

41. *Irregularities in the purchase of Tents and G. C. Sheets, and in the maintenance of stock accounts.*—The local inspection of the accounts of a Relief and Rehabilitation Office disclosed the following irregularities:—

(i) (i) Tenders and quotations were invited for the supply of tents and the highest tendered rate was accepted without recording any reasons for the rejection of the lower ones. Had the lowest tender been accepted, there would have been a saving of Rs. 78,400.

(ii) A further sum of Rs. 20,316 was paid to the firm on account of sales tax though the agreement contained no clause for the payment of the same by Government.

(iii) An order for 100 pyramid tents was placed with the same firm without fixing the price in advance and without inviting tenders or quotations from any other dealers. Payment at the rate of Rs. 180 per tent was made in full for 100 tents though only 96 tents had actually been supplied.

(iv) No central stock register of tents showing the receipts and issue was maintained. It could not, therefore, be ascertained in audit as to how tents were being utilised.

(2) (i) 1,000 bundles of G. C. Sheets were purchased and paid for, but the Stock Register showed the receipt of only 329 bundles.

(ii) The issues as recorded in the Stock Register were in some cases covered by permits ; but in some other cases the entries in the Register were not supported by any permits nor were there any acknowledgments of the recipients.

42. *Short realisation of rent for accommodation let out to displaced persons.*—

(i) It was noticed during a local inspection of the accounts of another Relief and Rehabilitation Office that no rent was being realised in respect of certain premises requisitioned by Government and let out to displaced persons who were liable to pay rent for the same. The outstanding rent at the end of September, 1950 was Rs. 4,35,640 as against Rs. 1,75,176 at the end of September, 1949. The defaulters included Government servants as well. The rules laid down for the collection of rent were not observed and the penalty clauses were not enforced.

Two houses were derequisitioned, one in March, 1950 and the other in July, 1950. The rents outstanding against the tenants of the premises were Rs. 8,000 and Rs. 828. While in the latter case there was an advance deposit of Rs. 100 only, there was none in the former. As against a total sum of Rs. 8,828 due from the tenants of the derequisitioned premises, certificate cases were instituted in respect of Rs. 2,654 only.

(ii) The following irregularities were also noticed in regard to the assessment and realisation of rent, for the requisitioned premises :—

(1) In some cases rent assessed and realised from the occupants did not cover the monthly compensation payable to the landlords.

(2) In some other case rent was realised from the tenants from a date much later than that on which the occupation commenced.

(3) In numerous instances either no advance deposits had been taken from the occupants or the deposits taken were too small to cover any risk.

(4) There were cases in which the realisations were not promptly entered in the Cash Book and remitted to the Treasury.

43. *Irregularities in the distribution of cash doles and rations.*—In course of a local inspection of the accounts of a certain Relief Camp the following irregularities were noticed :—

(i) Sums of Rs. 7,743 and Rs. 5,743 were advanced to a certain relief officer in October, 1948 and February 1949 respectively for distribution of cash doles to the inmates of the Camp. But no proof of payment could be produced in respect of the former sum, and Rs. 4,076 out of the latter. Muster Rolls could not also be produced in respect of several amounts (aggregating Rs. 9,033) advanced on different dates for payment of wages and cash doles.

(ii) In March, 1949, the Superintendent of the Camp was given an advance of Rs. 4,265 for distributing cash doles to the inmates of the Camp. This amount was not, however, accounted for in the Cash Book of the camp nor

could any Muster Roll be produced in support of disbursement of the amount

The matter was brought to the notice of Government in June, 1950. In July, 1952 Government intimated that the muster rolls for the payments had since been found out and kept ready for inspection. Audit has as yet had no opportunity to examine these records.

(iii) Quantity of rations shown as issued in the Stock Ledger was sometimes much in excess of that shown in the corresponding Muster Roll as having been actually distributed.

44. *Unnecessary and unremunerative purchase of a house in Calcutta.*— In September, 1948, Government sanctioned the purchase of a house in Calcutta at a price of Rs. 7,15,000 for the purpose of accommodating displaced persons from East Bengal. The price was fixed by direct negotiation with the owner. The Land Acquisition Act was not availed of. In reply to an enquiry by audit as to why permanent assets had been acquired at such high cost for the satisfaction of a temporary need and how the value of the property had been fixed, Government intimated in October, 1949 “that there were good materials for Government to think that the requisition of the permanent assets of the premises would be justified” and that the Land Acquisition Collector had been consulted in fixing the valuation of the property. Thereupon, Government was requested to state what “the good materials” were which led Government to think that the acquisition of the property would be justified. Instead of giving a reply to this point, it was stated in July, 1950 that the State Government had decided “that the amount of Rs. 7,15,000 spent towards the cost of purchase of the above premises from the item of expenditure on Relief and Rehabilitation of displaced persons from East Bengal, which has not been reimbursed by the Accountant General, West Bengal, on behalf of the Government of India, should be debited to the State Revenue”. On being further pressed to state the reason for the purchase, Government intimated as follows in November, 1950: “In April, 1948 it was proposed to requisition the properties by Government to meet the pressing demand of refugees for accommodation, but the owner opposed the same. Thereupon after negotiation with him, it was decided by Government to purchase the properties outright. Thereafter, it was decided to use the premises temporarily for the accommodation of the displaced persons from East Bengal and ultimately to utilise them for the resettlement of refugees or Government might build structures in the premises and utilise them for the accommodation of Government officers or for public purpose.”

It would appear from the facts stated above that (i) the immediate purpose of acquiring the property was no other than the provision of accommodation for refugees, (ii) there was no definite plan as to how the property was going to be utilised ultimately, and (iii) no attempt had been made to calculate whether the ultimate use to which the property might conceivably be put would be a sound financial proposition.

No Capital and Revenue Account for the building was furnished to audit, till January, 1952. From the details furnished it appears that during the period of 2½ years from September, 1948 to March, 1951 the rent realised was Rs. 2,186 only, against Rs. 7,830 paid as municipal taxes, and Rs. 10,000

provided for meeting cost of repairs. Interest at 3 per cent. on the purchase price (Rs. 7,15,000) would come to Rs. 21,450 per annum, *i.e.*, Rs. 53,625 for the period mentioned.

FOOD DEPARTMENT.

45. *Irregularities in the handling of cash and stores, and loss caused by flaw in terms of insurance.*—The local audit of the accounts of a Directorate under the Food Department for the year 1949-50 revealed the following irregularities :—

(a) Departmental receipts were not paid into the Public Account promptly and were appropriated occasionally to meet departmental expenditure contrary to the provisions of the Treasury Rules.

(b) Undisbursed balances of pay and allowances of staff were not refunded within the prescribed time limit and were utilised for payment of contingent expenditure payable from the permanent advance.

(c) (i) The cash balances in the hands of disbursing officers were not analysed with reference to the bills for the payment of which the moneys had been drawn. The disbursing officers could not specify when, for whom, and on what account these amounts had been drawn.

(ii) Delay in collection resulted in huge accumulations of empty gunny bags in Government stores and in deterioration of their quality and value. The total loss sustained by Government in repairing the damaged bags and in selling the unserviceable ones at nominal price exceeded Rs. 2 lakhs.

(iii) A total amount of Rs. 56,243 remained to be recovered from Managers of Government Stores out of Rs. 70,903 assessed for recovery on account of liabilities for losses occurring in the stores during 1948-49 and 1949-50. The total losses incurred during the Post-partition period up to the 31st March, 1948 and the amounts recoverable from the Managers on that account had not been assessed at all.

(iv) As a guarantee against losses from Government Stores a scheme of insurance was kept in force for five years from October, 1945 to September, 1950 with two firms successively at a total cost of Rs. 66,802, recovered from the employees and paid to the firms. One of the firms whose liability under the agreement was to indemnify Government against losses to the extent of Rs. 1,000 for each item of store, per annum, refused to accept in toto any of the 2,214 claims presented by the Directorate for indemnification of a total loss of Rs. 1,40,160, on the plea that the term 'stocks' used in the agreement did not include containers, furniture and appliances and that the agreement did not bind them to indemnify losses due to burglaries. The other firm whose liability was to indemnify losses to the extent of Rs. 1,500 per store, per annum, paid Rs. 914 only against 153 claims, covering a total loss of Rs. 23,302.

(v) In March, 1949, condemned articles of furniture and equipments of certain offices of the Directorate were collected and stored in a portion of a public building under lock and key pending receipt of formal orders of Government regarding their disposal. In February, 1950 the articles were found to have been tampered with and left scattered in a different part of the building.

In March, 1950 the articles were verified by actual count whereupon out of articles costing Rs. 2,889, articles worth Rs. 1,203 only were found. Final orders regarding the fixation of responsibility for the loss are awaited.

46. *Loss in transit and other losses.*—The local audit of the expenditure on the purchase and distribution of foodstuffs (Rice and paddy) during the year 1949-50 disclosed the following irregularities :—

(a) (i) Out of a total quantity of 329,733 Mds. 31 srs. of imported rice, for which debits had been received and which was despatched from the Docks to the Government depots, the quantity that actually reached the Government depots amounted to 313,223 Mds. 15 srs. only, resulting in a shortage of 16,510 Mds. 16 srs. valued at Rs. 3,79,739. It has been stated by Government that the responsibility for the shortage (about 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 concerned due to the absence of facilities for weighing at the Docks.

It has further been stated that a system of delivery on 100 per cent. weighing at the Docks has been introduced since the 17th April, 1950.

Orders of Government for the write-off of the loss are still awaited.

(ii) Out of a total quantity of 93,591 Mds. of imported rice, the receipt of which was acknowledged by the Departmental officers at the godowns of the Regional Food Commissioner, the quantity that was actually accounted for in the stock accounts of the Government depots aggregated 91,515 Mds. 35 srs. disclosing a shortage of 2,075 Mds. 5 srs., valued at Rs. 47,077. The recovery of the loss from the persons responsible for it or its write-off is awaited.

(iii) Shortages aggregating 1,726 bags involving 3,412 Mds. 17 srs. of rice valued at Rs. 56,305 and 362 bags involving 357 Mds. 31 srs. of paddy valued at Rs. 3,712 occurred during transit from different unloading railway stations to the Food Department depots. The recovery from the carrying contractors of the amounts of these losses in transit is awaited.

(iv) Shortages in transit in excess of the permissible limit in respect of consignments despatched from the districts by boats and carried to the Government depots by means of lorries aggregated 391 Mds. 38 srs. of rice and 109 Mds. 4 srs. of paddy valued at Rs. 6,467 and Rs. 1,132, respectively. Necessary recoveries from the carrying contractors concerned are awaited.

(b) A total quantity of 102,564 Mds. 28 srs. of imported rice valued at Rs. 23,58,988 received by Government from the godowns of the Regional Food Commissioner were not linked up with the stock registers of the Government depots to see that the quantities had been duly accounted for in the stock accounts of the Government depots.

It was stated by Government that the quantities could not be linked up item by item for want of full particulars in the debit advices received and that the matter is still under correspondence.

(c) 71 bundles containing 3,550 pieces of repaired gunny bags were found missing from the godown of a Government depot. The recovery of the loss from the persons responsible or its write-off is awaited.

(d) The closing balances of stock on the 31st March, 1949 included deteriorated quantities of 22,187 Mds. 7 srs. of rice and 1,231 Mds. 15 srs. of paddy. Intimation regarding the disposal of these stocks and the write-off of any consequential loss is awaited.

47. A local test-audit of the expenditure incurred on the purchase and distribution of wheat, wheat-products, and allied food-grains for the year 1949-50 disclosed the following irregularities:—

(a) A total quantity of 922,845 Mds. 5 srs. only was acknowledged by the Civil Supplies Depots against despatch from the Docks of a total quantity of 952,660 Mds. 34 srs. of overseas wheat and wheat-products (cleared from 15 ships). Thus there was a shortage of 29,815 Mds. 29 srs. valued at Rs. 4,34,001 (approximately).

It was stated that the responsibility for the shortage which worked out to 3·1 per cent. on an average and was much in excess of the permissible limit of ·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. It was further stated that a system of delivery on 100 per cent. weighment at the Docks has been introduced since the 17th April, 1950, and that some of the other defects have also been remedied to a large extent, but the size of bags is yet to be standardised.

No orders have been passed for write-off of the loss.

(b) Due to prolonged or defective storage, a total quantity of 2,933 Mds. 4 srs. of wheat and wheat-products valued approximately at Rs. 45,777 was declared as "bad stock" unfit for human consumption and a further quantity of 564 Mds. 24 srs. valued approximately at Rs. 8,106 as "off-quality" stock.

Certificates of destruction furnished by Government showed that the stocks which were destroyed had been originally received in damaged condition and a certain portion consisted of sweepings gathered in 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. Quantities of 2,509 Mds. 36 srs. and 489 Mds. 29 srs. were sold at reduced rates for Rs. 13,167 and Rs. 2,637 respectively. The balance was declared either as invisible loss or as destroyed. Orders of Government for the write-off of the loss amounting to Rs. 38,079 are awaited.

(c) In a certain depot the stock ("good stock") of wheat and wheat-products as on the 31st March, 1950, was found short by 2,832 Mds. 30 srs. valued approximately at Rs. 41,507.

It was stated that the shortages in the case of white flour, wheat, and barley were due to dryage and handling. The heavy percentage of shortage (*viz.*, 20·9 p.c.) in the case of maize was stated to be due to receipt of the stock in damaged condition and prolonged storage in godown for want of off-take. It was argued that such losses were a normal incident of trading operations. Orders of competent authority sanctioning the write-off of the loss are awaited.

88 bags of wheat, wheat-products,* barley, etc., valued at Rs. 2,548 (approximately) despatched by lorry and wagons from the docks to Civil Service Depots did not reach the destination at all.

Claims in respect of the missing bags are still under settlement.

Recovery of the loss is awaited.

(d) A comparison of the entries in the Central Stock Ledgers with those in the District Stock Ledgers revealed—

(i) in respect of certain consignments, the disappearance of 281 entire bags of Atta and Flour while in transit from Calcutta to the districts. Including the shortage found in those bags which reached the destinations, the value of the total shortage amounted to Rs. 10,878 (approximately). It was stated that claims for the loss of 264 bags were preferred against the Railways concerned and in respect of the remaining 17 bags, the matter is under correspondence with the consignees concerned.

Orders regarding either recovery or write-off of the loss are awaited.

(ii) in respect of certain other consignments, a loss of more than 2 per cent. in the contents of the bags while in transit from the Central Stock Depots to the districts and sub-divisions. The total loss amounted to 835 Mds. 3 srs. 11 ch. valued at Rs. 14,958. It was stated that shortages detected after weighment at the destination from apparently sound bags were not entertained by the Railways and as such these are treated as normal trading loss and no recovery is possible.

No orders have yet been passed by Government for the write-off of the loss.

48. Local audit of the transactions relating to 'procurement' in the various districts during the year 1949-50 revealed the following irregularities :—

(i) In one district sums aggregating Rs. 14,264 were paid in excess to carrying contractors due to erroneous calculations of allowable percentage of transit loss on food grains. The allowable limit was calculated on all consignments taken together instead of for each consignment separately. Final action for the recovery of this amount from the carrying contractors is awaited.

(ii) Paddy valued at Rs. 34,528 was supplied to a mill for husking without taking any security. The owner of the mill did not supply any rice against the above supply of paddy. Action for recovery of the loss incurred is awaited.

(iii) Bonus and transport cost aggregating Rs. 25,822 was paid to certain mills in a district even though rice had been delivered by them after the lapse of the stipulated time limit. Neither was any special sanction of Government obtained for doing so. The overpayments remain to be recovered from the mills concerned.

(iv) A liability statement for Rs. 11,473 showing the penalties, cost of reconditioning paddy, etc., realisable from the contractors in a certain district had been duly sent to Government early in April, 1950. Action for the recovery of the amount is still awaited.

(v) Despatches of rice and paddy from the districts to Calcutta as also to other outstations were not acknowledged by the consignees in a large number of cases. In the absence of acknowledgment receipts, it was not possible to

verify whether the consignments despatched were received in tact by the consignees.

(vi) Security deposits were either not taken at all or taken only in part from a number of Storing Agents, Handling contractors, Inspector-Assessors Junior-Assessors, Storemen, and Nazir-cum Cashiers in spite of specific instructions issued by Government for taking adequate securities from all such persons.

49. Local audit of cash and store transactions of the Food Department in districts as well as in sub-divisions conducted during the year 1950-51 revealed the following types of irregularities :—

(i) Account records of cash were found to have been kept in an unsatisfactory and incomplete manner.

(ii) Stock Accounts of saleable forms, furniture, stationery, and service postage stamps were not properly maintained and verified periodically.

(iii) Articles of dead stock were not physically verified at regular intervals.

(iv) In several cases no steps had been taken to get the value of shortages written off under orders of competent authority as soon as the shortages came to notice.

(v) No action was taken to investigate the cause of shortages and to fix the responsibility for such shortages.

(vi) Local purchase of stationery articles exceeding Rs. 20 at a time were made in several cases without obtaining the prior sanction of competent authority.

(vii) In certain cases security deposits were either not taken or taken only in part from employees dealing with cash and stores—in spite of Government Orders to the contrary.

50. (a) 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 audit. The amounts noted below remained under objection :—

	In thousands of rupees.		
	Amount placed under objection.	Amount finally admitted in audit.	Balance outstand- ing.
(a) " Cash Payments. "			
Calcutta	1,14,08	1,09,34	4,74
Districts	2,99,92	2,33,19	66,73
(b) " Book Debits ".			
Calcutta and Districts	17,11,32	11,70,65	5,40,67

The amount shown under " Cash Payments" (*viz.*, 71,47), of which 66,73 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 for meeting incidental charges.

(ii) Want of stock certificates, payees' receipts, sanctions to write-off of shortages, and recoveries of overpayments, etc.

The amount shown under "Book Debits" is outstanding for non-receipt of acceptances and stock certificates from the State Government.

(b) In respect of the three preceding years, namely, 1947-48 (Post-partition period), 1948-49, 1949-50—the amounts noted below remain still under objection for the same reasons as stated above:—

	In thousands of rupees.		
	Calcutta.	Districts.	Total.
<i>Cash Payment.</i>			
1947-48 (Post-partition)		3,79	3,79
1948-49	78	24,69	25,47
1949-50	1,32	8,16	9,48
	2,10	36,64	38,74
<i>Book Debits (Calcutta and Districts).</i>			
1947-48 (Post-partition)	1,48		
1948-49	3,06,41		
1949-50	1,06,69		
	4,14,58		

(c) During the year the following kinds of losses came to notice in course of audit:—

(i) *Loss in storage.*—9,763 Mds. 18 srs. 7½ ch. of paddy and 2,367 Mds. 5 srs. of rice were reported to have been lost while in storage in Government godowns. Money value of these losses amounting to Rs. 76,537 and Rs. 34,797 was written off by the competent authority.

(ii) *Loss in transit.*—The following quantities of food-grains were reported to have been lost while in transit by road and railway:—

Commodity.	Quantity.	Money value.
(a) Rice	13,362 28 1	1,63,320
Paddy	955 7 6	9,807
Wheat, Flour and Wheat-Products	2,411 38 14	43,600
		2,16,727

Out of the above losses, a sum of Rs. 61,654 was realised from the Railways as compensation and Rs. 16,949 was written off by the competent authority. The balance amounting to Rs. 1,38,124 remains under objection.

(iii) *Loss of Food-grains while being carried by country boats.*—There was a loss of 1,395 Mds. 31 srs. of paddy for which debit note (Rs. 24,875) was issued against the carrying contractors. Out of this a sum of Rs 8,266 only has so far been recovered.

(d) The Stock Certificates furnished to audit revealed that out of 10,226,659 Mds. of imported food-grains supplied by the Government of India to the State, 10,116,995 Mds. were received in stock and the difference of 109,664 Mds. was ascribed to net shortages in transit. The shortages valued at Rs. 17,98,500 approximately require to be regularised.

(e) 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. 59,46,052 at the end of March, 1951.

(f) Under the Khariff Plan of 1946-47 an allotment of 2,000 tons of rice, from a certain area in Bihar was made by the Regional Food Commissioner, Calcutta, for the Government of West Bengal. Against the allotted quantity 10,000 Mds. of rice were despatched from the area for West Bengal, out of which, 9,881 Mds. of rice were actually received and the shortage of 119 Mds. of rice was accepted as normal trading loss. The circumstances under which the shortage of 119 Mds. of rice has been accepted as a normal trading loss have been enquired into. The information was not available in spite of the issue of repeated reminders.

(g) In March, 1948, Government sanctioned to a certain transport company, without calling for tenders, the rate of 1½ pies per maund per mile for the transport of Civil Supplies in the districts of 24-Parganas, Howrah, Hooghly and Calcutta during the period from the 15th August, 1947 to the 31st December, 1947. The payment to the company was to be made on the basis of the gross weight of stores carried (*i.e.*, including the weight of bags). In reply to an enquiry as to why no tenders had been called for, it was stated that at an informal meeting convened by the then Minister, Civil Supplies, the main steamer companies expressed their unwillingness and inability to undertake the work. The terms given by the particular transport company, which came forward to do the work, had, therefore, to be accepted. In an agreement entered into by the same transport company with the Government of West Bengal in July, 1948, the rate sanctioned in March, 1948, was altered to a flat rate of As. 8 per maund *plus* 25 per cent. extra for the transport of paddy, irrespective of distance. This actually amounted to an increase over the rate previously in force. Government have stated that this increase in the rate had to be allowed as the company did not otherwise agree to undertake the work.

(h) During the course of audit, it transpired that certain mills which purchase wheat from and sell atta, etc., to Government had been guaranteed a 10 per cent. profit in respect of their Pre-partition transactions with the State. It was ascertained that there were no formal Government Order

sanctioning this scheme of 10 per cent. profit and that the credits for such profits had been allowed to the mills in their Post-partition accounts by the Financial Adviser, pending further scrutiny of the claims of the mills by the Application Committee.

RATIONING DEPARTMENT.

51. *Uneconomical hiring of a building.*—A two-storied building was hired by the Directorate of Rationing for the accommodation of a Rationing Office with effect from the 5th February, 1948 on a monthly rental of Rs. 340. The ground floor was occupied by the Rationing Office and the upper storey was allowed to be occupied by the office staff free of rent. As the concession of rent-free accommodation admissible to the staff at that time was subsequently withdrawn under orders of Government with effect from the 1st June, 1948, proportionate rent for the upper storey was assessed at Rs. 150 per month and the staff occupying the first floor was directed to pay rent at the above rate for the entire first floor. They, however, intimated their inability to do so and left the place after paying rent up to the 3rd September, 1948. The first floor was thus completely vacated by the first week of September, 1948. Even so, Government continued to pay rent for the same.

On the afternoon of the 31st July, 1949, the tenancy was terminated, but only the upper storey of the building was vacated in favour of the owner. The ground floor was retained in possession of Government by issuing an order of requisition and it continued to be used for the same purpose as before. After requisitioning, the monthly rental for the ground floor was fixed at Rs. 93 only. Thus a sum of Rs. 247 (Rs. 340 - Rs. 93) was being paid unnecessarily towards rent every month since the first week of September, 1948 when the first floor had been vacated by the employees of the Department. Had the action, which was taken eleven months later, been taken forthwith at that time there would have been a saving of Rs. 2,692.

CHAPTER IV.—OTHER TOPICS OF INTEREST.

52. *Merger of the Cooch Behar State.*—The Cooch Behar State was first integrated with India on the 12th September, 1949, and thereafter merged in West Bengal on the 1st January, 1950. During the period from the 12th September, 1949 to the 31st December, 1949, it remained a centrally administered area under a Chief Commissioner, appointed by the Government of India. With effect from the 1st January, 1950, it became a district of West Bengal.

In the old Cooch Behar State there was an Accounts and Audit Officer designated as "Accountant General"; but he had no independent status. 'Audit' was a branch of the Finance Department, and under the control of the Finance Secretary. Though there was a legislature, there was no system of voting of grants. Hence there was no question of compiling any Appropriation Accounts and submitting an Audit Report thereon. All bills used to be pre-audited by the Accountant General, Cooch Behar, before payment.

Though the Cooch Behar State was integrated with India on the 12th September, 1949, the audit and accounting work was not taken over at once by the Indian Audit Department. As a matter of fact, it was only towards the end of November, 1949, that orders were issued appointing the Accountant

General, West Bengal, as the Audit and Accounts Officer for the transactions of the Cooch Behar administration. The assimilation of the old system of accounts to the governmental system necessarily took some time. Any sudden change in the middle of the financial year was not considered desirable either. With the concurrence of the Comptroller and Auditor General of India the Government of India sanctioned an *ad-interim* arrangement under which all Cooch Behar transactions were to be shown in lump under a deposit head "Cooch Behar Deposit Account" specially opened for the purpose under "P.—Deposit and Advances, etc.—other Deposit Accounts". With the merger of Cooch Behar with West Bengal on the 1st January, 1950 the same deposit head had to be opened in the Provincial Section of Government Accounts as well. This method of exhibition continued up to the accounts of March, 1950. But at the same time a *pro forma* account was prepared every month classifying the Cooch Behar transactions according to the usual method of classification followed in Government accounts.

In the accounts of 1950-51 the Cooch Behar Deposit Account was abolished by transferring the balances pertaining to the Debt, Deposit, and Remittance heads to the appropriate heads in Union and State Government's accounts. The details have been given in the Finance Accounts (Part B—Paragraph 3) of West Bengal for the year 1950-51. After making these transfers, the balance of Rs. 24,39,588 was adjusted by credit to XLVI.—Miscellaneous—Miscellaneous.

The Accountant General, Cooch Behar, used to pre-audit all bills before payment. This arrangement continued till the end of December, 1949. The accounts (supported by vouchers) for the period from the 12th September, 1949 to the 31st December, 1949, submitted by the Accountant General, Cooch Behar, were, however, subjected to a further test-check in the office of the Accountant General, West Bengal. Beginning from January, 1950, the audit is being done centrally in the office of the Accountant General, West Bengal, according to the usual procedure.

The cash balance of the Cooch Behar State treasury was partly invested in securities and shares of private companies and partly kept in deposit with the State Bank of Cooch Behar and the Imperial Bank of India, Calcutta. The details of the treasury cash balance as on the 12th September, 1949 and 1st January, 1950, are shown below :—

	On 12-9-49.	On 1-1-50.
1. Cash in treasury	27,61,166	30,00,736
2. Government securities	5,27,078	5,27,078
3. Shares of private companies	9,34,966	9,34,966
4. State Bank of Cooch Behar (Current Account and Fixed Deposit).	77,04,159	98,13,496
5. Imperial Bank of India, Calcutta (Current Account)	70,918	2,19,515
TOTAL	1 19,98,287	1,44,95,791

According to the practice obtaining in Cooch Behar State the sub-treasury balances (the total amount of which on the 12th September, 1949, was Rs. 9,09,443) were kept independent of the treasury balance up to the 31st December, 1949. On the 1st January, 1950, the balances of four sub-treasuries out of five, amounting to Rs. 9,13,826 were merged in the treasury cash balance. The cash balance of the remaining sub-treasury (Rs. 79,047) was incorporated in the sadar treasury accounts in March, 1950. This completed the change-over from the old system to the Government system of treasury accounts.

The amounts lying with the two banks *viz.*, the State Bank of Cooch Behar and the Imperial Bank of Calcutta have been withdrawn and credited to Government except a sum of Rs. 6,00,000 which still remains to be realised from the State Bank of Cooch Behar. The transfer of the securities in the name of the Government of West Bengal and the disposal of private companies' shares are yet to be completed.

It has been reported by the Deputy Commissioner of Cooch Behar that a total sum of Rs. 78,03,864 being the balances of several reserve funds was lying invested in securities and shares and was excluded from the treasury balance. This amount has not been incorporated in the accounts till the end of February, 1952 and the matter has remained under correspondence with the Deputy Commissioner of Cooch Behar.

53. *Relief and Rehabilitation.*—Expenditure incurred during 1950-51 on the (i) relief, rehabilitation and census of displaced persons, (ii) dispersal of displaced college students from Calcutta, and (iii) registration as Indian citizens of persons displaced from East Bengal amounted to Rs. 7,50,17,697 including expenditure on officers and staff, out of which a sum of Rs. 5,17,47,181 was reimbursed by the Union Government. The expenditure included sums of Rs. 4,98,11,873 and Rs. 1,49,26,554 respectively spent on relief and rehabilitation proper. In addition, a total sum of Rs. 3,65,60,384 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. 51,68,881 as detailed below :—

	Rs.
Staff at headquarters (Calcutta)	17,40,471
Staff in districts	19,84,002
Staff in Camps	14,44,408
TOTAL	51,68,881

Expenditure on staff works out to 5.1 per cent. of the actual amount spent on relief and rehabilitation of displaced persons and disbursed as loans. The corresponding percentages during 1947-48 (Post-partition), 1948-49 and 1949-50 were 12.7.1 and 8.1 respectively.

54. *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. 2,04,158 being included under Grants Nos. 3.—State Excise Duties, 12.—General Administration, and 16.—Police. The necessary certificates of disbursements in respect of the expenditure incurred were duly received.

55. *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 aggregate sum of Rs. 53,24.04 lakhs on 27,985 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)	1,019	2,07.61
1948-49	1,840	7,72.91
1949-50	5,057	11,31.28
1950-51	20,069	32,12.24
TOTAL .	27,985	53,24.04

Upto the time of writing this report, objections on 96 items for Rs. 6.33 lakhs relating to 1947-48 (Post-partition), on 256 items for Rs. 2,60.18 lakhs relating to 1948-49, on 394 items for Rs. 5,71.70 lakhs relating to 1949-50 and on 6,090 items for Rs. 15,92.68 lakhs relating to 1950-51 have been cleared leaving 21,149 items still outstanding comprising a total sum of Rs. 28,93.15 lakhs, classified according to years as shown below :—

Year or period of objection.	Number of items.	Amount.
		Rs. lakhs.
1947-48 (Post-partition)	923	2,01.28
1948-49	1,584	5,12.73
1949-50	4,663	5,59.58
1950-51	*13,979	16,19.56
TOTAL .	21,149	28,93.15

A detailed analysis of the above items is given in Appendix I on pages 334-336.

56. *Local Audit and Inspections.*—During the year under review the Outside Audit Department conducted inspection of the accounts of 4 treasuries, 2 sub-treasuries, 24 Public Works Divisions and 19 Irrigation Divisions. It also carried out a local test-audit of the accounts of 411 civil offices including 7 Forest Divisions, 4 Collectorates, 117 Relief Camps or offices started for the relief and rehabilitation of refugees from Eastern Pakistan. As a result of the merger of the State of Cooch Behar with the West Bengal State on and from the 1st January, 1950, the local inspection of the accounts of certain offices and institutions of Cooch Behar was also conducted for the first time during the year 1950-51.

The local audits and inspections brought to light numerous irregularities of varying degrees of importance. Some of the more important cases and types of irregularities have been mentioned in Chapter III of this Report. Other types deserving notice are mentioned below :—

(a) *Cash.*—In a certain office no cash book was maintained at all. In several other offices, the cash book was maintained in a perfunctory manner. Instances were found of (i) cash transactions not being recorded in the Cash Book, (ii) no physical verification of cash balance having been carried out on the prescribed dates or at proper intervals.

(b) *Stock.*—In quite a number of instances (i) no proper stock register were maintained, (ii) no proper physical verification of stock in hand had been carried out.

(c) *Jail Department transactions.*—In addition to the common defects regarding the maintenance of stock accounts, the local inspection of jails revealed—

- (i) Irregularities in the accounts maintained of Gate Passes, Ration Cards, Hospital medicines.
- (ii) Non-realisation of Security Deposits from employees handling cash and stores.
- (iii) Want of payees' acknowledgments for subsistence allowance paid to prisoners on release.
- (iv) Non-issue of receipts to persons paying money to the credit of Government.
- (v) Delay in remitting cash collections into the treasury.
- (vi) Non-realisation of amounts due on account of sales on credit, and supply of electricity.
- (vii) Unauthorised issue of jail articles on loan to jail officers.

(d) *Public Works Department transactions.*—The following defects were found in the Public Works Department :—

- (i) Abnormal delay in according sanction to estimates.
- (ii) Inordinate delay in regularising excesses over sanctioned estimates.
- (iii) Materials-at-site account either not kept, or perfunctorily kept.
- (iv) Stock accounts in chronic state of arrears.
- (v) Register of major works not properly closed.
- (vi) Non-recovery of rent, and hire-charges of rollers, tools and plant, etc.

(vii) Overpayment to contractors.

(viii) Abnormal delay in the settlement of Remittance and Suspense transactions.

57. A statement is annexed below showing therein the number of outstanding Inspection Reports relating to Post-partition period together with the number of items outstanding arranged year by year according to Heads of Account. The statement shows the position as at the end of February, 1952.

Name of Department or Major Head.	1948-49		1949-50		1950-51	
	No. of reports.	No. of items.	No. of reports.	No. of items.	No. of reports.	No. of items.
1	2	3	4	5	6	7
1. Forest . . .	1	3	3	9	7	47
2. General Administration	3	39	5	183	7	192
3. Administration of Justice.	1	1	..	..	9	63
4. Jails . . .	2	5	8	39	5	104
5. Police . . .	4	12	1	14	7	52
6. Education . . .	8	45	19	133	37	356
7. Medical . . .	12	102	19	210	26	305
8. Public Health . . .	..	..	1	6	2	11
9. Agriculture . . .	7	19	16	121	27	321
10. Industries . . .	5	22	10	118	20	173
11. Famine Relief . . .	17	146	15	162	17	172
12. Miscellaneous . . .	4	25	11	93	7	65
13. Relief and Rehabili- tation.	3	43	33	606	93	2,219
14. Food (Civil Supplies) .	31	194	31	331	41	592
15. Communication and Works.	12	170	14	127	11	165
16. Irrigation and Water- ways.	15	69	11	82	6	79
17. Land Acquisition for Defence Department.	8	35	8	40	8	63
18. Reports of Grainshop*	9	30	14	45	20	115
TOTAL .	142	963	222	2,319	350	5,094

*Included in the previous report under Police and Civil Supplies.

58. *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 the end of 1949-50 and audited by him were found to have been utilised properly in accordance with the prescribed conditions with the exception of the following grants paid to District School Boards :—

Nature of grant.	District.	Amount of grant paid.	Amount spent for the purpose.	Amount of unexpended balance.
1	2	3	4	5
		Rs.	Rs.	Rs.
1. Building project and equipment of Government-sponsored junior Basic schools.	West Dinajpor	29,000	..	29,000
2. Construction of Basic school buildings.	Do.	14,000	..	14,000
3. Expenses for displaced children in Government-sponsored Free Primary Schools.	Do.	13,229	7,338	5,891
4. Government contribution for building projects and equipments for schools.	24-Parganas	8,000	..	8,000
5. Do.	Burdwan	7,000	1,774	5,226
6. Development grant for payment of enhanced rates of salaries of teachers of recognised primary schools	Bankura	3,45,080	2,97,845	47,235

The Examiner, Outside Audit Department, also reported the following irregularities in connection with the grants-in-aid paid to certain educational institutions audited by him :—

(a) Recurring grants are paid to schools on the conditions that they must maintain an approved scale of expenditure and that the total income of the schools from private and other sources must not be less than the amount fixed separately for each school. In the case of deviations from these conditions the grants should be reduced proportionately. The grant-in-aid rules also require that the maximum limit of a recurring grant should not exceed the net deficit. The school authorities are also required to submit monthly accounts of income and expenditure in the prescribed forms to the sanctioning authorities, and such accounts are required to be verified by the Inspecting Officers during the inspection of the schools with reference to the local records.

During the local audit of the accounts of a District Inspectress of Schools it was noticed that the grant-in-aid of Rs. 4,680 for the year 1949-50 was paid in full to a Girls' H. E. School without making any proportionate deduction although one of the conditions attached to the grant, namely, that the income of the school from sources other than the Government grant-in-aid should not be less than Rs. 10,380 a year had not been fulfilled, the income being less than the prescribed limit by Rs. 899.

The local audit of the accounts of a certain District Inspector of Schools revealed that the grants-in-aid bills of five schools for the year 1949-50 were passed in full although the approved scale of expenditure on the salaries of the teachers was not maintained.

In another case it was noticed that the total receipts (excluding the capital grant for building construction and income from other sources) of a school fell short of the total expenditure (excluding that relating to the building construction) by Rs. 3,369 during the year 1948-49 ; but a grant-in-aid for Rs. 5,580 was paid to the school for the year. The excess over the deficit amounting to Rs. 2,211 for the year 1948-49 should have, therefore, been deducted from the grant-in-aid of the school for the year 1949-50 but this deduction was not made by the District Inspectress of Schools although it was evident from the auditors' report and the statement of the school enclosed with the claim for 1949-50 that the grant during the year 1948-49 had exceeded the deficit for the year by Rs. 2,211.

(b) A sum of Rs. 8,000 had been paid to the Principal of a private college during 1947-48 for the construction of a building for the biological department ; but although the building was reported to be completed, no vouchers in support of the expenditure incurred on the construction of the building could be produced for audit. A further sum of Rs. 5,000 had been paid to the same college for purchase of equipment during 1947-48 but acceptable vouchers for Rs. 2,185 only were produced.

(c) A sum of Rs. 18,000 was drawn by the Principal of another private college during the year 1947-48 out of which Rs. 8,000 had been sanctioned for the construction of a building for the college and Rs. 10,000 for the equipment of B. Sc. classes. The Director of Public Instruction stated that as the construction of the building had not begun even in July, 1950, the Principal had been asked to refund the amount. Out of Rs. 10,000 drawn for the equipment of B.Sc. classes, vouchers for Rs. 6,457 only were found to have been received and accepted by the Director of Public Instruction.

(d) A grant-in-aid of Rs. 15,000 was paid to a private college during 1949-50 for the installation of a gas plant and purchase of equipment for the Science Laboratory but the whole amount was found to have been lying unspent.

Final action for the recovery of the amounts lying unspent or unvouched for in all the three cases mentioned above is awaited.

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

59. Audit and Accounting work hampered by delay in (i) the submission of Returns, and (ii) the printing of certain documents.

(a) There was chronic delay in the despatch of the '1st List of Payments' and the monthly accounts by many of the treasuries. Similarly, quite a number of Public Works Divisions had neglected to send the monthly accounts in time. Out of 15 treasuries and 57 Public Works Divisional offices which furnished accounts during the year, three treasuries and six Divisional Offices were noticed to have made systematic delay of over five days in despatching their accounts.

Even the least delay in the submission of monthly accounts and of the Lists of Payment causes great dislocation in the work of the Accountant General's office, and retards the process of compilation of accounts of the Union and the State.

(b) Under the rules, heads of offices are required to send to the Audit Officer a detailed statement of the permanent establishment existing on the 1st April. These returns are required to be sent to the Accountant General by the 15th of May. The timely submission of these returns is very necessary to enable the Accountant General to open Audit Registers for the new financial year for the purpose of audit of pay bills of establishment.

During the year under review only about 12 per cent. of these returns were received in time. Repeated reminders had to be issued for obtaining the balance, and the response to the reminders was very tardy. A few returns remained outstanding even at the end of May, 1951. The table below will show the position on different dates :—

Total number of returns due—355.

	15th May, 1950.	30th June, 1950.	30th September, 1950.	31st December, 1950	31st May, 1951.
	1	2	3	4	5
Total number received	42	198	296	323	344
Balance outstanding	313	157	59	32	11

(c) A History of Services of Gazetted Government Servants used to be issued in print on the 15th September biennially and contained information down to the 1st July preceding. It was being compiled by the Accountant General but printed by the Provincial Government at its own expense. The History is not only a very useful book of reference, but is also regarded as sufficiently authoritative for audit to be conducted on the basis of the facts recorded therein.

During war time the printing of the History was discontinued as a measure of paper economy, after the issue of the edition corrected up to the 1st July, 1941.

After the cessation of the War and after the Partition, a new edition of the History corrected up to the 1st July, 1948 was compiled by the Accountant General. With the approval of Government the manuscript was sent to the Government Press for printing. After repeated reminders, only Part I of the History was made ready by the Press and copies furnished to the Accountant General in November, 1951. The second Part had not been supplied even in March, 1952.

The next edition fell due for publication in 1950. But its compilation was not undertaken by the Accountant General in view of the fact that the previous edition had not seen the light of the day.

Failure to publish new editions of the History in due time has been causing great inconvenience to audit.

(d) The audit of local funds in West Bengal has been entrusted by the State Government to the Comptroller and Auditor General of India on consent basis. Copies of the inspection reports embodying the results of audit of

these funds are required to be printed in the Government Press before being issued. Due to failure of the Press in doing its work in time, there has been persistent and inordinate delay in issuing the inspection reports.

Because of delay in printing, the reports of as many as twenty inspections done in 1950-51 had not issued even by the end of February, 1952.

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

61. *Points outstanding from previous Reports.*—The State Government is expected to present, as usual, a statement to the Committee of Public Account showing the action taken on the various outstanding points raised by the Committee which examined the Appropriation Account for 1947-48 (Post-partition) and the Audit Report 1949 and the Appropriation Accounts for 1948-49 and the Audit Report 1950. No action has been taken by Government in respect of the following items mentioned therein :—

Appropriation Accounts 1947-48 (Post-Partition) and the Audit Report 1949.

<i>Particulars of Items.</i>	<i>Action to be taken.</i>
(1) Pages 187-188—Grant No. 36—Capital Outlay on Provincial Schemes of State Trading-Review—Paragraphs 2(a) (i) and 2(a) (ii).	Orders of Government for write-off of the shortages in transit.
(2) Page 188—do. do. Paragraph 2(b).	Result of audit conducted by the private firm.
(3) Page 190—do. do. Paragraph 3(b).	Recovery of outstanding dues on account of sale of commodities to retailers on credit.
(4) Page 190—do. do. Paragraph 3(c).	Recovery of Rs. 5 lakhs from Collecting Agents.

Appropriation Accounts 1948-49 and the Audit Report 1950.

(5) Page 94—Grant No. 16—Police—Review—Paragraph 4(4).	Recovery of overpayment due to grant of double concession.
(6) Page 248—Grant No. 34—Extraordinary charges—Sub-para. 2 of Paragraph 1 of the Audit Comments on the Store Accounts of the Director of Rationing and Distribution.	Recovery of shortages from the shop personnel.

The Appropriation Accounts for 1949-50 and the Audit Report 1951 have not yet been examined by the Public Accounts Committee.

CALCUTTA,
The 16th March 1953.

} K. C. CHAUDHURI,
Accountant General, West Bengal.

Countersigned.

NEW DELHI ;
The 7 APR 1953 } V. NARAHARI RAO,
Comptroller and Auditor General of India.

PART II.

Appropriation Accounts of sums expended during the year ending on the 31st March, 1951 compared with the several sums specified in the schedules of the West Bengal Appropriation Acts (West Bengal Acts XX and XLI of 1950 and XI of 1951) passed by the Legislature under Sections 204(1) and 205(1) of the Constitution of India.

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

(b) In the Accounts—

‘O’ stands for the original grant or appropriation.

‘S’ stands for the supplementary grant or appropriation.

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

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

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

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

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

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



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

Page.	Number and name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
52	1.—Taxes on Income other than Corporation Tax	3,31,000	2,85,799	45,201	..
53	2.—Land Revenue	50,85,000	51,28,115	..	43,115
57	3.—State Excise Duties	38,53,000	33,54,534	4,98,466	..
60	4.—Stamps	6,85,000	6,35,000	50,000	..
62	5.—Forest	51,02,000	52,07,034	..	1,05,034
66	6.—Registration	15,83,000	16,05,065	..	22,065
67	8.—Other Taxes and Ducies	13,90,000	12,84,969	1,05,031	..
68	10.—Irrigation—				
	Voted	7,69,17,000	6,60,52,729	1,08,64,271	..
	Charged	16,72,000	9,10,237	7,61,763	..
91	11.—Interest on Ordinary Debt—				
	Voted	1,000	..	1,000	..
	Charged	15,72,000	19,38,211	..	4,16,211
94	12.—General Administration—				
	Voted	2,30,30,000	2,02,61,350	27,68,650	..
	Charged	7,70,000	7,85,910	..	15,910
102	14.—Administration of Justice—				
	Voted	72,44,000	72,30,232	13,768	..
	Charged	26,19,000	25,64,517	54,483	..
107	15.—Jails and Convict Settlements	1,01,77,000	97,15,879	4,61,121	..
115	16.—Police	5,31,38,000	5,29,49,294	1,88,706	..
120	17.—Ports and Pilotage	9,45,000	7,41,831	2,03,169	..
121	18.—Scientific Departments	4,31,000	3,31,080	99,920	..
122	19.—Charges on account of Education	3,19,02,000	3,06,72,712	12,29,288	..

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.
138	20.—Medical—				
	Voted	3,01,67,000	3,05,08,555	..	3,41,555
	Charged	1,20,000	60,000	60,000	..
151	21.—Public Health	77,85,000	65,97,135	11,87,865	..
155	22.—Charges on account of Agriculture	2,61,58,001	1,80,64,477	80,93,524	..
163	23.—Charges on account of Veterinary.	14,95,000	14,07,294	87,706	..
165	24.—Charges on account of Co-operative Credit.	17,81,000	15,27,623	2,53,377	..
169	25.—Industries—Industries	80,28,000	65,22,238	15,05,762	..
198	26.—Industries—Fisheries	21,71,000	18,72,171	2,98,829	..
200	27.—Industries—Cinchona	34,65,000	31,05,035	3,59,965	..
210	28.—Miscellaneous Departments	22,77,000	21,09,386	1,67,614	..
213	29.—Civil Works—				
	Voted	7,18,56,000	5,74,74,700	1,43,81,300	..
	Charged	11,12,000	11,42,509	..	30,509
255	30.—Famine	32,66,000	27,78,020	4,87,980	..
257	30A.—Territorial and Political Pensions	2,00,000	1,85,543	14,457	..
258	31.—Superannuation Allowances and Pensions—				
	Voted	1,17,18,000	1,20,57,650	..	3,39,650
	Charged	2,14,000	2,03,455	10,545	..
262	32.—Charges on account of Stationery and Printing	41,45,700	40,28,295	1,17,405	..
33	33.—Miscellaneous—Miscellaneous—				
	Voted	2,22,56,000	2,08,74,076	13,81,924	..
	Charged	26,58,000	25,08,344	1,49,656	..

**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.
	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
275	34.—Miscellaneous Expenditure on Displaced Persons— Voted	5,55,57,000	6,38,20,412	..	82,63,412
	Charged	51,000	..	51,000	..
281	35.—Extraordinary Charges	4,75,65,000	3,87,99,785	87,65,215	..
292	37.—Pre-partition Payments— Voted	1,56,00,000	1,06,68,309	49,31,691	..
	Charged	15,00,000	11,19,804	3,80,196	..
293	38.—Expenditure on Road Transport Scheme— Voted	1,65,06,000	1,08,10,666	56,95,334	..
	Charged	4,12,000	43,720	3,68,280	..
307	7.—Charges on account of Motor Vehicles Acts— Charged	4,50,000	4,50,000	..	..
397	9.—Interest on works for which Capital Accounts are kept— Charged	14,45,000	11,83,988	2,61,012	..
308	Public Debt— Charged	..	17,75,42,000	..	17,75,42,000
309	29.—Capital Outlay on State Schemes of Government Trading	1,59,63,000	—2,99,56,317	4,59,19,317	..
329	39A.—Transfer to Contingency Fund	50,00,000	50,00,000	..	..
330	40.—Interest—Free Advances	49,75,000	..	49,75,000	..
331	41.—Loans and Advances bearing interest	1,28,98,000	1,10,97,299	18,00,701	..
TOTALS—					
	Voted	59,24,96,701	48,48,57,975	11,69,53,557	91,14,931
	Charged	1,45,95,000	19,05,02,695	20,96,935	17,80,04,630
				Net saving	10,78,38,726
				Net excess	17,59,07,695
GRAND TOTAL		60,72,91,701	67,53,60,670	11,90,50,492	18,71,10,161

Amounts of excess—

	Rs.
Voted (See paragraph 8 of the Audit Report)	91,14,931
Charged (See paragraph 9 of the Audit Report)	17,80,04,630

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

NEW DELHI ;

The

B APR 1953

V. NARAHARI RAO

} *Comptroller and Auditor General of India*

Grant No. 1.—Taxes on Income other than Corporation Tax.

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 "4.—TAXES ON INCOME OTHER THAN CORPORATION TAX".			
A.—Collection of Agricultural Income-Tax—			
	Rs.		
O.	3,31,000	2,87,500	2,85,799
R.	—43,500			—1,701
Surrenders or withdrawals within grant—			
R.	43,500	43,500	.. —43,500
Total	3,31,000	2,85,799	—45,201

REVIEW.

There was a saving of Rs. 45,201 in the original grant of Rs. 3,31,000. The surrender of Rs. 43,500 reduced the saving to Rs. 1,701.

See also the Audit Report.

Major Head and Sub-head	Final Grant	Actual Expendi- ture	Excess + Saving—
1	2	3	4
	Rs	Rs	Rs
MAJOR HEAD "7—LAND REVENUE".			
A.—Charges of Administration—			
A.-1.—Pay of Officers—	Rs		
O	1,31,000	} 1,30,500	1,27,900
R.	—500			—2,600
A.-2.—Pay of Establishment—			
O	7,61,700	} 7,87,260	7,88,175
R.	25,560			+915
A.-3.—Allowances, honoraria, etc.—			
O	6,12,400	} 6,36,293	6,55,227
R.	23,893			+ 18,934
A.-4.—Contingencies—			
O	1,22,900	} 1,38,682	1,99,706
R.	15,782			+ 61,024
Col. 4.—See paragraph 3 of the Review.			
A.-5.—Add—Establishment charges payable to other Governments, Departments, etc.—			
O	30,000	} 36,376	8,152
R.	6,376			—23,224
Col. 4.—Non-appointment of certain staff and less touring in connection with education work.			
A.-6.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O	—1,74,000	} —1,97,079	—2,10,032
R.	—23,079			—12,953
B.—Management of Government Estates—			
B.-1.—Pay of Officers—			
O	29,000	} 28,955	26,027
R.	—45			—2,928

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
MAJOR HEAD "7.—LAND REVENUE"—<i>contd.</i>				
B.—Management of Government Estates—<i>concl'd.</i>				
B.-2.—Pay of Establishment—	Rs.			
O.	4,26,200	4,26,944	4.32 725	
R.	744			+5,791
B.-3.—Allowances, honoraria, etc.—				
O.	4,01,000	3,94,423	3,99,627	
R.	—6,577			+5,204
B.-4.—Contingencies—				
O.	9,62,800	13,71,871	14,90,222	
S.	4,00,000			+1,18,351
R.	9,071			
Col. 4.—See paragraph 3 of the Review.				
B.-5.—Grants-in-aid, Contributions, etc.—				
R.	1,307	1,307	1,165	
			—142	
D.—Survey, Settlement and Record Operations—				
D.-I.—Survey, Settlement, etc.—				
D.-I.-1.—Pay of Officers—				
O.	61,800	74,802	74,620	
S.	18,100			—192
R.	—5,098			
D.-I.-2.—Pay of Establishment—				
O.	1,17,000	1,55,762	1,54,397	
S.	45,300			—1,365
R.	—6,538			
D.-I.-3.—Allowances, honoraria, etc.—				
O.	2,55,000	2,49,468	2,47,132	
S.	63,100			—2,336
R.	—68,632			
Col. 1.—Addition to meet the cost for implementation of the new set-up. Reduction due to normal work being held up by unforeseen causes.				

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "7.—LAND REVENUE"—contd.			
D.—Survey, Settlement and Record Operations—concl.			
D.-I.—Survey, Settlement, etc.—concl.			
D.-I.-5.—Contingencies—			
	Rs.		
O.	2,07,200	3,76,832	3,73,259
S.	1,54,500		
R.	15,132		
D.-I.-8.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.			
	—3,000	—4,241	—1,241
D.-II.—Survey, Settlement, etc. in Cooch Behar			
	97,000	29,933	—67,067
Col. 4.—Mainly due to the bulk of the provision for Statistical and Land Revenue organisation in Cooch Behar remaining unutilised.			
E.—Land Records —			
O.	61,000	64,712	62,475
S.	12,000		
R.	—8,288		
Col. 1.—Same as under D.1-3.			
F.—Assignments and Compensations—			
O.	66,000	67,151	59,393
R.	1,151		
Col. 4.—Claims for <i>Malikana</i> and <i>Sayer</i> compensation were below expectations.			
G.—Charges in England—			
High Commissioner for India—			
O.	4,000	10,760	10,670
R.	6,760		
J.—Development Programme—			
S.	2,23,000	2,02,000	2,01,583
R.	—21,000		
Surrenders or withdrawals within grant—			
R Gross	10,902	10,902	—10,802
R. Deductions	23,079	23,079	—23,079

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "7.—LAND REVENUE"—<i>concl'd.</i>			
TOTALS—			
Gross	52,62,000	53,42,388	+80,388
Deductions	—1,77,000	—2,14,273	—37,273
Net	50,85,000	51,28,115	+43,115

REVIEW.

The original grant of Rs. 41,69,000 was augmented by supplementary grant of Rs. 9,16,000. The expenditure, however, exceeded the grant by Rs. 13,115. Sub-head B-4 mainly contributed to the excess.

2. A sum of Rs. 705 was misappropriated in November, 1913 by a Nazir in a Sub-division. He was convicted by the Lower Court and discharged from Government service. Subsequently, however, on his acquittal by the Sessions Court he was reinstated and a sum of Rs. 80 out of Rs. 123 originally recovered from him on this account was refunded to him. The irrecoverable balance of Rs. 352 was written off under the orders of Government.

3. The reasons for the excess in col. 4 under sub-heads A-4 and B-4 could not be included in the Appropriation account as they were not communicated by the controlling officer.

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 "8.—STATE EXCISE DUTIES".				
A.—Superintendence—				
A.-1.—Pay of Officers—				
O.	Rs 1,08,400	1,02,200	1,00,098	
R.	—6,200			—2,102
A.-2.—Pay of Establishment—				
O.	1,56,353	1,41,900	1,44,036	
R.	—14,453			+2,136
A.-3.—Allowances, honoraria, etc.—				
O.	2,16,647	2,18,500	2,11,601	
R.	1,853			—6,899
A.-4.—Contract Contingencies—				
O.	10,000	12,700	12,890	
R.	2,700			+190
A.-5.—Other Contingencies—				
O.	53,260	67,300	63,710	
R.	14,040			—3,590
For rounding—				
O.	40	..	..
R.	—40	..	..
B.—District Charges—				
B.-1.—Pay of Officers—				
O.	2,24,600	2,35,300	2,28,672	
S.	14,000			—6,628
R.	—3,300			
B.-2.—Pay of Establishment—				
O.	7,02,168	7,56,900	7,50,615	
S.	79,000			—6,285
R.	—24,268			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
MAJOR HEAD "8.—STATE EXCISE DUTIES"—<i>contd.</i>			
B.—District Charges—<i>concl.</i>			
B.-3.—Allowances, honoraria, etc.—			
	Rs.		
O.	10,10,320	} 10,13,160	} 9,97,753
S.	13,000		
R.	-10,160		
B.-4.—Contract Contingencies—			
O.	70,000	} 90,000	} 91,616
S.	28,000		
R.	-8,000		
B.-5.—Other Contingencies—			
O.	1,66,312	} 2,07,140	} 2,00,848
S.	50,000		
R.	-9,172		
C.—Purchase of Ganja and other drugs—			
O.	5,800	} 23,400	} 23,781
S.	8,000		
R.	9,600		
D.—Cost of opium supplied to State Excise Department—			
O.	8,12,000	} 8,19,700	} 4,08,185
R.	7,700		
Col. 4.—Liabilities carried forward, the debits being received in 1951-52.			
E.—Compensations—			
O.	1,18,000	} 1,15,400	} 1,15,340
R.	-2,600		
F.—Works—			
O.	7,000	} 5,400	} 5,389
R.	-1,600		
For rounding—			
O.	100	} ..	} ..
R.	-100		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
Major Head "8.—State Excise Duties"—concl'd.			
Surrenders or withdrawals within grant—			
R.	44,000	44,000	.. —44,000
Total	33,53,000	33,54,534	—4,08,466

REVIEW.

The original grant of Rs. 36,61,000 was augmented by supplementary grant of Rs. 1,92,000 against which the expenditure amounted to Rs. 33,54,534 causing a saving of Rs. 4,98,466. The surrender of Rs. 44,000 reduced the saving to Rs. 4,54,466. Sub-head D contributed to the bulk of the saving.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "9.—Stamps".			
A.—Non-Judicial—			
A.-1.—Superintendence—			
O.	54,200	} 54,080	} 56,944
S.	4,667		
R.	—4,787		
A.-2.—Charges for the sale of stamps—			
O.	2,62,800	} 2,95,200	} 3,20,000
S.	32,000		
R.	400		
Col. 4.—Due to larger sale of stamps during the latter part of the year which could not be anticipated.			
A.-3.—Cost of stamps supplied from Central Stamp Stores—			
O.	1,00,000	} 90,000	} 85,316
S.	48,000		
R.	—58,000		
Col. 1.—Increase consequent on larger indents. Reduction due to non-supply of stamps during the year.			
B.—Judicial—			
B.-1.—Superintendence—			
O.	27,100	} 27,040	} 28,342
S.	2,333		
R.	—2,393		
B.-2.—Charges for the sale of stamps—			
O.	54,200	} 52,700	} 53,479
R.	—1,500		
B.-3.—Cost of stamps supplied from Central Stamp Stores—			
O.	1,00,000	} 95,000	} 90,919
R.	—5,000		
For rounding—			
O.	—300	} ..	} ..
R.	+300		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "9.—Stamps"—concl'd.			
Surrenders or withdrawals within grant—	Rs.		
R.	70,980	70,980	.. —70,980
Total	6,85,000	6,35,000	—50,000

REVIEW.

The surrender of Rs. 70,980 converted the saving to an excess of Rs. 20,980 over the final modified appropriation which was mainly contributed by sub-head A.-2.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "10.—Forest".			
A.—Conservancy and Works—			
A.-I.—Timber and other produce removed from the forests by Government Agency—			
	Rs.		
O.	11,00,700	} 13,01,300	12,75,714
S.	2,00,000		
R.	600		
			—25,586
A.-II.—Timber and other produce removed from the forests by consumers and purchasers—			
O.	2,25,000	} 2,00,404	1,96,655
R.	—24,596		
			—3,749
A.-III.—Construction, purchase and maintenance, etc.—			
O.	6,16,000	} 6,21,512	6,58,311
R.	5,512		
			+36,799
A.-IV.—Conservancy and Regeneration—			
O.	2,87,129	} 2,87,759	2,43,988
R.	630		
			—43,771
Col. 4.—Liabilities for payment of certain compensation carried forward to 1951-52 (Rs. 40,000) and less expenditure on plantation and regeneration (Rs. 3,771).			
A.-V.—Miscellaneous—			
O.	8,57,700	} 8,53,411	8,22,357
R.	—4,289		
			—31,054
A.-VI.—Suspense—			
O.	100	} 1,800	1,700
R.	1,700		
			—100
A.-VIII.—Deduct—Amount recoverable from other Governments, Departments, etc.—			
O.	—8,00,000	} —8,03,778	—6,23,026
R.	—3,778		
			+1,80,752
Col. 4.—Non-adjustment of the value of timbers supplied to Railways and other Governments, debit for which was not received in time.			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "10.—Forest"—contd.			
B.—Establishment—			
B.-1.—Pay of Officers—			
O.	Rs. 1,90,000	} 1,85,843	1,94,117
R.	-4,157			+8,274
B.-2.—Pay of Establishment—			
O.	8,43,486	} 6,86,004	6,52,399
R.	-1,57,482			-33,605
B.-3.—Allowances, honoraria, etc.—			
O.	7,44,670	} 7,19,678	7,59,812
R.	-24,992			+40,134
Col. 1.—Abolition of a Circle. Col. 4.—Mainly due to increased travelling allowance on transfers (Rs. 12,500), increase in the rate of allowances owing to revision of pay (Rs. 15,700) and erroneous adjustment in the divisional office of charges debitable to sub-head F. (Rs. 11,371).			
B.-4.—Contingencies—			
O.	85,315	} 94,447	1,04,325
R.	9,132			+9,878
Col. 4.—Mainly due to increased expenditure on office contingencies in certain divisions.			
B.-6.—Grants-in-aid, Contributions, etc.—			
O.	600	} 2,200	2,200
R.	1,600		
B.-8.—Add—Establishment charges payable to other Governments, Departments, etc.—			
O.	29,000	} 30,720	29,216
R.	1,720			-1,504
B.-9.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	-10,000	} -11,500	-10,972
R.	-1,500			+528
D.—Charges in England—			
High Commissioner for India—			
O.	7,200	} 4,720	4,695
R.	-2,480			-25

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "10.—Forest"—<i>contd.</i>			
F.—Development Programme—			
O.	Rs. 7,25,000	} 9,25,000	8,95,543
R.	2,00,000			—20,457
<i>See paragraph 6 of the Review.</i>			
For rounding—			
O.	100	} ..	..
R.	—100		
Surrenders or withdrawals within grant—			
R. Gross	—2,798	—2,798	..
R. Deductions	5,278	5,278	..
TOTALS—			
Gross	59,12,000	58,41,032	—70,968
Deductions	—8,10,000	—6,33,998	+1,76,002
Net	51,02,000	52,07,034	+1,05,034

REVIEW.

The original grant of Rs. 49,02,000 was augmented by supplementary grant of Rs. 2,00,000. The expenditure, however, exceeded the grant by Rs. 1,05,034. The surrender of Rs. 2,480 (net) increased the excess to Rs. 1,07,514 which was mainly contributed by sub-head A.-VIII.

2. A loss of Rs. 2,896 resulting from the resale of certain lots in Cooch-Bihar, was written off under orders of Government. This represents the amount which was found irrecoverable from the person who had agreed to purchase the lots in the first instance, even after the forfeiture of his earnest money and the taking of certificate proceedings against him.

3. An elephant of a certain Forest Division escaped into the forests on the 10th of March, 1950 and could not be recaptured. The book value of the elephant (Rs. 5,500) was written off under the orders of Government.

4. A sum of Rs. 22,153 representing the net value of a bridge which was totally washed away by heavy flood caused by torrential rain on the 12th June, 1950 was written off under orders of Government.

REVIEW—concl'd.

5. Guns and cartridges worth Rs. 353 were robbed on the 27th December, 1950 by a gang of robbers from a Coupe office of a Forest Range. Police investigation proved ineffectual in finding out the culprits or in recovering the lost property. The loss was written off under the orders of the competent authority. There was no system of sentry in the Coupe. It was stated that arrangement had since been made to keep (i) a person on constant watch on floating Coupe Camps and (ii) a joint patrol of armed police and forest staff on regular patrol duty in the vicinity of Coupe Camps.

6. *Sub-head F—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 the end of
	1950-51.	1950-51.
	Rs.	Rs.
(1) Scheme for afforestation in the district of Nadia	1,30,812	5,96,139
(2) Conservation of private forests and afforestation of waste lands .	1,88,255	7,65,402
(3) Afforestation of waste lands through State Agency	5,76,476	14,11,939
Total .	8,95,543	27,73,480

7. The *pro-forma* accounts of the Siliguri Band Saw Mill for 1950-51 and the Manager's financial review will be found in Appendix II on page 337.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "11.—Registration".			
A.—SUPERINTENDENCE	91,000	89,159	—1,841
B.—DISTRICT CHARGES—			
B.-1.—Pay of Officers	3,42,572	3,30,046	—12,526
B.-2.—Pay of Establishment—			
	Rs.		
O.	5,08,169	5,23,369	5,43,879
R.	15,200			+20,510
B.-3.—Allowances, honoraria, etc.—			
O.	4,76,567	4,62,567	4,64,789
R.	—14,000			+2,222
B.-4.—Contract Contingencies	88,000	91,863	+3,863
B.-5.—Other Contingencies—			
O.	79,809	78,609	89,492
R.	—1,200			+10,883
Col. 4.—Mainly due to (i) larger number of commissions owing to increase in registration (Rs. 8,300) and (ii) increase of rents (Rs. 2,500).			
B.-6.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.	—3,330	—4,163	—833
For rounding	213	..	—213
TOTALS—			
Gross	15,86,330	16,00,228	+22,898
Deductions	—3,330	—4,163	—833
Net	15,83,000	16,05,065	+22,065

REVIEW.

The expenditure exceeded the grant by Rs. 22,065.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "13.—Other Taxes and Duties".			
A.—COLLECTION CHARGES—			
A.-1.—Entertainment Taxes—			
O.	Rs 54,000	53,300	51,946
R.	—700		
A.-2.—Betting Tax	10,000	10,000	..
A.-3.—Tax under Bengal Finance Act, 1939—			
R.	850	833	—17
A.-4.—Tax under Bengal Finance (Sales Tax) Act, 1941—			
A.-4(1).—Pay of Officers—			
O.	3,28,100	2,86,100	2,81,416
R.	—42,000		
A.-4(2).—Pay of Establishment—			
O.	3,04,000	3,17,200	3,13,651
R.	13,200		
A.-4(3).—Allowances, honours, etc —			
O.	3,82,000	3,53,700	3,50,331
R.	—28,300		
A.-4(5).—Contingencies—			
O.	1,40,400	1,35,800	1,28,125
R.	—4,600		
B.—CHARGES UNDER THE ELECTRICITY ACTS—			
O.	1,71,500	1,46,834	1,43,311
R.	—24,666		
D.—WORKS—			
R.	9,000	9,000	5,303
Col. 4.—Due to reduction in the rates.			
Surrenders or withdrawals within grant—			
R.	77,216	77,216	..
TOTAL		13,90,000	12,84,969
			—1,05,031

REVIEW.

There was a saving of Rs. 1,05,031 in the original grant. The surrender of Rs. 77,216 reduced the saving to Rs. 27,815.

2. A remission of revenue amounting to Rs. 35,253 due from different parties was sanctioned by the competent authority during the year 1950-51.

Grant No. 10.—Irrigation.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept".			
<i>Deduct—Working Expenses—</i>			
A.—IRRIGATION WORKS—UNPRODUCTIVE WORKS—			
A.-8.—Extensions and Improvements—			
	Rs.		
O.	77,000	78,926	69,088
R.	1,926		
			—9,838
Col. 4.—Mainly non-adjustment of the cost of land acquired for the Eden Canal. See items 1 and 2 of Annexure A.			
A.-9.—Maintenance and Repairs—			
O.	6,40,000	9,09,300	8,83,513
R.	2,69,300		
			—25,787
A.-10.—Establishment—Revenue Establishment—			
O.	3,73,000	3,92,800	3,76,417
R.	19,800		
			—16,383
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—UNPRODUCTIVE WORKS—			
B.-2.—Maintenance and Repairs—			
O.	5,55,000	5,25,300	5,41,841
R.	—29,700		
			+16,541
B.-3.—Establishment—Revenue Establishment—			
O.	90,000	1,09,600	87,379
R.	19,600		
			—22,221
Col. 4.—Additional provision for pay and allowances in the Canals Division was an over-estimation.			
<hr/>			
Total—XVII.—Irrigation, etc.—Deduct—Working Expenses—			
O.	17,35,000	20,15,926	19,58,238
R.	2,80,926		
			—57,688

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues".			
C. A.—IRRIGATION WORKS—			
Works for which no Capital Accounts are kept—			
C.-4.—Maintenance and Repairs—			
	Rs.		
O.	19,000	19,200	15,751
R.	200		
			—3,449
Col. 4.—Mainly expenditure on rehabilitation programme works not coming up to expectations.			
C.-5.—Establishment—Revenue Establishment			
	1,000	..	—1,000
Rehabilitation Programme—			
C.-6.—Works—			
O.	3,600	..	..
R.	—3,600		
C.-7.—Deduct—Recoveries from the Central Government—			
O.	—1,200	..	..
R.	1,200		
Miscellaneous Expenditure—			
C.-12.—Other charges—			
O.	42,600	18,200	26,044
R.	—24,400		
			+7,844
D. B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
Works for which no Capital Accounts are kept—			
D.-1.—Works—			
O.	6,14,000	5,01,260	4,84,304
R.	—1,12,740		
			—16,866
See items 3 to 9 of Annexure A.			
D.-1(A).—Deduct—Recoveries from the Central Government			
	—2,40,000	..	+2,40,000
Col. 4.—The execution of the work was taken over by the Central Government during the year. See Item 4 of Annexure A. See also paragraph 1 of the Review.			
D.-2.—Emergency Irrigation Works—			
O.	2,86,000	2,13,100	2,01,056
R.	—72,900		
			—12,044
See item 11 of Annexure A.			
D.-2(A).—Deduct—Recoveries from the Central Government—			
O.	—1,16,000	—1,06,550	—12,960
R.	9,450		
			+93,590

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues"—contd.			
D. B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—contd.			
Works for which no Capital Accounts are kept—contd.			
D.-3.—Extensions and Improvements—			
Rs.			
O.	4,000		
R.	—1,600	2,400	2,313
			—87
See item 10 of Annexure A.			
D.-4.—Maintenance and Repairs—			
O.	21,35,000		
R.	10,16,800	31,51,800	30,32,700
			—1,19,100
D.-5.—Establishment—			
D.-5(1).—Revenue Establishment—			
O.	2,000		
R.	3,100	5,100	..
			—5,100
D.-5(2).—General Establishment—			
O.	20,20,000		
R.	1,79,000	21,99,000	20,27,880
			—1,71,120
See paragraph 2 of the Review.			
D.-5(3).—Establishment under Collector for col- lection of revenue on account of Embankment under contract system—			
O.	34,000		
R.	—3,600	30,400	59,506
			+29,106
D.-6.—Tools and Plant—			
O.	3,50,000		
R.	—2,835	3,47,165	3,52,912
			+5,747
See paragraph 2 of the Review.			
D.-7.—Suspense—			
O.	—17,000		
R.	25,800	8,800	—14,718
			—23,518
Col. 4.—Mainly due to delay in the adjustment of Miscellaneous Advances. See Annexure B.			
D.-8.—Charges in England—High Commissioner for India			
	..	1	+1

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 18.—Other Revenue Expenditure financed from Ordinary Revenues"—concl'd.			
D. B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—concl'd.			
Works for which no Capital Accounts are kept— concl'd.			
D.-9.—Rehabilitation Programme Works—			
Rs.			
O. 1,87,200	} 1,74,200	} 1,19,831	} -54,569
R. -13,000			
Col. 4.—Mainly due to the failure of contractor to commence certain works (Rs. 27,384), non-adjustment of land charges (Rs. 17,180) and slow progress of a work (Rs. 9,161). See items 12 to 14 of Annexure A.			
D.-9(A).—Deduct—Recoveries from the Central Government—			
O. -62,400	} -58,050	} ..	} +58,050
R. 4,350			
Miscellaneous expenditure—			
D.-12.—Other charges—			
O. 91,700	} 85,549	} 73,898	} -11,851
R. -6,151			
Col. 4.—A smaller number of survey works were undertaken during the year owing to dearth of technical staff and other causes.			
D.-13.—Grants-in-aid	12,500	12,500	..
D.-14.—Development Programme Works—			
O. 7,10,000	} 7,81,500	} 7,16,984	} -64,516
R. 71,500			
See items 15 to 18 of Annexure A.			
D.-15.—Schemes financed from Procurement Bonus—			
O. 28,45,000	} 25,03,000	} 22,11,029	} -2,91,971
R. -3,42,000			
See items 19 to 31 of Annexure A.			
D. 16.—Reserve for Maintenance and Repairs—			
O. 1,00,000	} ..	} ..	} ..
R. -1,00,000			
Total—18.—Other Revenue Expenditure, etc.—			
Gross—			
O. 94,40,600	} 1,00,54,174	} 93,21,681	} -7,32,493
R. 6,13,574			
Deductions—			
O. -4,19,600	} -4,04,600	} -12,960	} +3,91,640
R. 15,000			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 51-A.—Interest on Capital outlay on Multipurpose River Schemes".			
E.—INTEREST—Charged—			
E.-1.—Mayurakshi Reservoir Project—	Rs.		
O.	3,88,000	9,01,000	9,10,237
R.	5,13,000		
E.-2.—Capital Advances to the Damodar Valley Corporation—			
O.	12,84,000	..	..
R.	-12,84,000		
Total—" 51-A.—Interest on Capital outlay on Multipurpose River Schemes"—			
Charged—			
O.	16,72,000	9,01,000	9,10,237
R.	-7,71,000		
Major Head " 68.—Construction of Irrigation, Navigation, Embankment and Drainage Works".			
G. A.—IRRIGATION WORKS—UNPRODUCTIVE—			
G.-9.—Works—			
O.	61,000	3,000	4,075
R.	-58,000		
	See item 32 of Annexure A.		
G.-10.—Deduct—Receipts and recoveries on Capital Account—			
R.	-100	-100	-140
Total—" 68.—Construction, etc."—			
O.	61,000	2,900	3,935
R.	-58,100		
Major Head " 80-A.—Capital outlay on Multipurpose River Schemes".			
K.—DEVELOPMENT PROGRAMME—			
K.-1.—Mayurakshi Reservoir Project—			
O.	2,00,00,000	1,55,25,156	1,59,27,835
R.	-44,74,844		
	See paragraph 4 of the Review.		
K.-2.—Capital Advances to Damodar Valley Corporation—			
O.	4,61,00,000	3,88,54,200	3,88,54,000
R.	-72,45,800		
	See paragraph 5 of the Review.		
Total—" 80-A.—Capital outlay on Multipurpose River Schemes"—			
O.	6,61,00,000	5,43,79,356	5,47,81,835
R.	-1,17,20,644		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Surrenders or withdrawals within grant or appropriation—			
Charged—	Rs.		
R.	7,71,000	7,71,000	.. —7,71,000
Voted—			
R. Gross	1,08,84,244	1,08,84,244	.. —1,08,84,244
R. Deductions	—15,000	—15,000	.. +15,000
Total—Grant No. 10.—Irrigation—			
Charged	16,72,000	9,10,237	—7,61,763
Voted—			
Gross	7,73,36,600	6,60,65,689	—1,12,70,911
Deductions	—4,19,600	—12,960	+4,06,640
Net	7,69,17,000	6,60,52,729	—1,08,64,271

REVIEW.

There was a saving of Rs. 7,61,763 in the charged appropriation. The surrender of Rs. 7,71,000 converted the saving to an excess of Rs. 9,237.

In the voted section the saving was Rs. 1,08,64,271 in the final grant. The surrender of Rs. 1,08,69,244 converted the saving into an excess of Rs. 4,973.

The unadjusted *minus* provision under sub-head D. 1(A) indicates defective control.

2. *Establishment and Tools and plant charges of the Irrigation and Waterways Department.*—The charges for general establishment including the establishment charges of the River Research Institute, ordinary tools and plant and expenditure in England were initially booked in the accounts for 1950-51 under the Major Head “18.—Other Revenue Expenditure financed from Ordinary Revenues”. After the close of the year, share of expenditure on account of establishment of the Chief Engineer for supervision of the Mayurakshi Reservoir Project was debited to the Major Head “80-A.—Capital Outlay on Multipurpose River Schemes and the balance (excluding the establishment charges of the River Research Institute not being distributable on *pro-rata* basis) distributed to the different irrigation projects under the Major Heads “XVII.—Irrigation, etc.—Working Expenses”, “18.—Other Revenue Expenditure, etc.”, “68.—Construction of Irrigation, etc., Works” in proportion to the outlay on works under those heads. This allocation is technically called *pro-rata* distribution. No provision for these charges is, however, made in the budget separately under the different major heads as the expenditure varies in proportion to the works outlay under the system of *pro-rata* distribution and consequently no effective control is possible. On the recommendations of the Public Accounts Committee it was, therefore, decided by Government

REVIEW—*contd.*

that the provision for these charges should not be distributed throughout the budget but exhibited separately as sub-heads. The provision for charges in the budget was accordingly made as follows :—

Charges.	Major Head and Sub-head.
General Establishment	18.—Other Revenue Expenditure, etc.—Sub-head D.-5(2).
Tools and plant	18.—Other Revenue Expenditure, etc.—Sub-head D.-6.
Charges in England	18.—Other Revenue Expenditure, etc.—Sub-head D.-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 Establishment (Sub-head D.-5.2.)	Tools and plant (Sub-head D.-6).	Charges in England (Sub-head D.-8).
1	2	3	4
	Rs.	Rs.	Rs.
XVII.—Irrigation, etc.—			
Deduct—Working Expenses	3,66,185	69,301	1
18.—Other Revenue Expenditure, etc.	16,05,552	2,83,450	..
68.—Construction of Irrigation, etc., Works	839	161	..
80-A.—Capital outlay on Multi-purpose River Schemes	55,304	..	..
TOTAL	20,27,880	3,52,912	1

3. The gross establishment charges of the Department of Irrigation and Waterways during the year 1950-51 excluding those incurred on special establishments entertained for River Research and Mayurakshi Reservoir Project as well as for collection of revenues amounted to Rs. 18.45 lakhs, i.e., 32.56 per cent. of the total Works outlay of Rs. 56.65 lakhs. An aggregate sum of Rs. .37 lakh 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. 18.08 lakhs and were 31.91 per cent. of the total outlay.

4. *Mayurakshi Reservoir Project—Sub-head K-1.*—The project comprises (1) the upper part consisting of the Dam at Messenjore and Reservoir area in Santhal Paganas 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 a substantial portion of the district of Birbhum, the western part of the district of Murshidabad and a small area in the district of Burdwan and to generate hydro-electric power at the Dam site in the State of Bihar.

The execution of the lower part falling within the old province of Bengal was taken up by the Provincial Government in the year 1945-46 at an estimated cost of Rs. 4.38 lakhs. Construction of the barrage across the river Mayurakshi at Tilparaghat is almost complete and the work of excavating main

REVIEW—*concl'd.*

canals and branches has also made good progress. Irrigation with canal water supplied direct to the fields has already been started. Such quantities of canal water as remain surplus after meeting this need will be utilised for filling tanks in the commanded area and distributed free of charge for irrigation purposes during the rabi and kharif seasons of 1951.

The execution of the upper part of the scheme consisting of the construction of a Dam at Messenjore has also been taken up from 1950-51 and is in progress.

The project has been treated as a 'multipurpose river scheme' to be financed from the loan sanctioned by the Central Government. The estimate for the entire project is under revision. The State Government have been repeatedly requested to expedite the preparation and sanction of the revised estimate. The expenditure incurred during and up to the end of the year 1950-51 amounted to Rs. 1,59,83,139 and Rs. 3,04,69,290 respectively.

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 (1950-51) are reproduced in Annexure D on pages 84-90.

ANNEXURE A.

Detailed statement of expenditure on important new works.

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.
XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—					
<i>Deduct—Working Expenses—</i>					
II.—Other Major Works for which specific provision was made in the budget—					
A.—Irrigation Works—					
1. Collectively	50,000	46,500	35,553	—14,447	—10,947
Col. 6.—Mainly non-adjustment of the cost of land acquired for the Eden Canal. See sub-head A-8.					
V.—Minor Works—					
2. Collectively	27,000	32,426	33,535	+6,535	+1,109
		See sub-head A-8.			
Total—XVII.—Irrigation, etc.—					
<i>Deduct—Working Expenses</i>	77,000	78,926	69,083	—7,912	—9,838

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More + Less—.	Modified appropriation. More + Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—					
B.—Navigation, Embankment and Drainage Works—					
1.—Major works above Rs. 1 lakh for which specific provision was made in the budget—					
3. River Research Institute, West Bengal	15,200	15,000	11,716	—3,484	—3,284
Estimate Rs. 1,17,011 ; expenditure to end of 1950-51 Rs. 1,07,119 ; balance Rs. 9,892 ; in progress. See sub-head D-1.					
4. Investigation in connection with the Ganga Barrage Scheme	4,80,000	4,27,300	4,27,300	—52,700	..
50 per cent. of the cost of the work executed by the Central Water Power Irrigation and Navigation Commission payable by the Government of West Bengal. See sub-heads D. 1 and D-1(A).					
II.—Other Major works for which specific provision was made in the budget—					
5. Collectively	39,000	13,453	13,442	—20,558	—11
See sub-head. D-1.					
III.—Major works above Rs. 50,000 for which specific provision was not made in the budget—					
6. Re-excavation of the lower reaches of the Nonagong river	..	40,000	24,440	+24,440	—15,560
Col. 6.—Final provision made in excess of requirement.					
Estimate Rs. 4,30,877 ; expenditure to end of 1950-51 Rs. 24,440 ; balance Rs. 4,06,437 ; in progress. See sub-head D-1.					
7. Constructing Hamilton type bridge at Kolaghat . . . . .	..	..	—62	—62	—62
Work executed by the Communication and Building Department. Estimate not yet sanctioned ; expenditure to end of 1950-51 Rs. 70,400 ; completion report not yet received. See sub-head D-1.					

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More + Less—.	Modified appropriation. More + Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—contd.					
B.—Navigation, Embankment and Drainage Works—contd.					
IV.—Minor Works—					
8. Collectively	800	507	2,558	+1,758	+2,051
Col. 6.—Unforecasted minor works. See sub-head D-1.					
9. New Minor Irrigation and Drainage Schemes—					
Collectively	79,000	..	..	-79,000	..
Works transferred to item 31. See sub-head D-1.					
10.—Extensions and Improvements—					
Collectively	4,000	2,400	2,313	-1,687	-87
See sub-head D-3.					
11. Emergency Irrigation Works—					
Collectively	2,86,000	2,13,100	2,01,056	-84,944	-12,044
See sub-head D-2.					
Rehabilitation Programme Works—					
1.—Major works above Rs. 1 lakh for which specific provision was made in the budget—					
12. Re-excavation of Solatopa Khal					
	50,000	64,300	55,270	+ 5,270	-9,030
Col. 6.—Failure of a contractor to commence earthwork.					
Estimate Rs. 1,97,512 ; expenditure to end of 1950-51 Rs. 1,01,220 ; balance Rs. 96,292 ; in progress. See sub-head D-9.					
13. Re-excavation of Chandreswar Khal					
	54,000	54,000	35,646	-18,354	-18,354
Col. 6.—Same as under item 12.					
Estimate Rs. 1,42,298 ; expenditure to end of 1950-51 Rs. 1,24,892 ; balance Rs. 17,406 in progress. See sub-head D-9.					

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.
16.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—contd.					
B.—Navigation, Embankment and Drainage Works—concl'd.					
Rehabilitation Programme Works—concl'd.					
II.—Other Major works for which specific provision was made in the budget—					
14. Collectively	83,200	55,900	28,715	—54,485	—27,185
Col. 6.—Due to non-adjustment of land charges (Rs. 17,180), slow progress of a work (Rs. 9,161) and cumulative petty savings (Rs. 844). See sub-head D-9.					
Development Programme—Works—					
15. Subhankar Danra Scheme in Bankura District	60,000	2,35,000	2,30,761	+1,70,761	—4,239
Estimate Rs. 13,47,873; expenditure to end of 1950-51 Rs. 3,19,019; balance Rs. 10,28,854; in progress. See sub-head D-14.					
16. Development of the River Research Institute	4,00,000	2,99,500	2,46,182	—1,53,818	—53,318
Col. 6.—Due to delay in obtaining cement and steel materials in time.					
Estimate Rs. 10,10,000; expenditure to end of 1950-51 Rs. 3,08,785; balance Rs. 7,01,215; in progress. See sub-head D-14.					
17. Preparation of a Master Plan for drainage of Caloutta and surrounding areas.	2,50,000	2,45,200	2,38,009	—11,991	—7,191
Revised estimate Rs. 13,99,264; expenditure to end of 1950-51 Rs. 10,81,805; balance Rs. 3,11,449; in progress. See sub-head D-14.					
18. Teesta Valley Project		1,800	2,032	+2,032	+232
Estimate not yet sanctioned; expenditure to end of 1950-51 Rs. 2,032; excess Rs. 2,032; in progress. See sub-head D-14.					
Schemes financed from Procurement Bonus—					
Major work above Rs. 1 lakh for which specific provision was made in the budget—					
19. Soadighi-Gangakhali Drainage Scheme in Midnapore District	7,00,000	4,54,612	4,39,723	—2,60,277	—14,889
Estimate Rs. 23,78,921; expenditure to end of 1950-51 Rs. 14,87,756; balance Rs. 8,91,165; in progress. See sub-head D-15.					

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More + Less—.	Modified appropriation. More + Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—contd.					
Schemes financed from Procurement Bonus—contd.					
20. Berai Canal Irrigation Scheme in Bankura District	5,00,000	2,22,407	1,52,708	—3,47,292	—69,699
Col. 6—Due to non-adjustment of land charges.					
Estimate Rs. 13,71,840 ; expenditure to end of 1950-51 Rs. 4,30,051 ; balance Rs. 9,41,789 ; in progress. See sub-head D-15.					
21. Jhargram Irrigation Scheme in Midnapore District	4,50,000	68,740	51,713	—3,98,287	—17,027
Col. 6.—Non-adjustment of land charges. Estimate Rs. 6,52,041 ; expenditure to end of 1950-51 Rs. 1,75,760 ; balance Rs. 4,76,281 ; in progress. See sub-head D-15.					
22. Harahatgunj Drainage Project in 24-Parganas District	3,00,000	3,93,000	4,28,491	+1,28,491	+35,491
Estimate Rs. 9,54,742 ; expenditure to end of 1950-51 Rs. 8,62,950 ; balance Rs. 91,792 ; in progress. See sub-head D-15.					
23. Trans-Damodar Internal Drainage Scheme in the districts of Hooghly and Howrah	2,00,000	25,800	25,609	—1,74,391	—191
Estimate Rs. 25,16,150 ; expenditure to end of 1950-51 Rs. 3,07,458 ; balance Rs. 22,08,692 ; in progress. See sub-head D-15.					
24. Re-excavation of Saraswati Khal in the districts of Hooghly and Howrah	2,00,000	46,500	44,943	—1,55,057	—1,557
Estimate Rs. 18,87,421 ; expenditure to end of 1950-51 Rs. 2,13,381 ; balance Rs. 16,74,040 ; in progress. See sub-head D-15.					
25. Silt clearance of Jibanti and Banki rivers in Murshidabad District	1,25,000	17,000	304	—1,24,696	—16,696
Estimate Rs. 2,99,342 ; expenditure to end of 1950-51 Rs. 1,60,812 ; balance Rs. 1,38,530 ; in progress. See sub-head D-15.					

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More+ Less—.	Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—concld.					
Schemes financed from Procurement Bonus—concld.					
26. Cut connecting the river Kunti and Chandernagore ditch in Hooghly District	50,000	55,000	47,162	—2,838	—7,838
Col. 6.—Mainly due to non-settlement of claims of contractors.					
Estimate nil; expenditure to end of 1950-51 Rs. 80,468; in progress. See sub-head D-15.					
III.—Major works for which specific provision was not made in the budget—					
27. Hinglow River embankment scheme in Birbhum District . . . . .	..	5,000	46	+46	—4,954
Col. 6.—Due to non-adjustment of land charges.					
Estimate Rs. 1,62,298; expenditure to end of 1950-51 Rs. 1,04,183; balance Rs. 58,115; in progress. See sub-head D-15.					
28. Putrangi Irrigation Scheme in Midnapore District . . . . .	..	20,000	—1,000	—1,000	—21,000
Col. 6.—Due to non-adjustment of land charges.					
Estimate Rs. 2,06,809; expenditure to end of 1950-51 Rs. 1,84,157; balance Rs. 22,652; in progress. See sub-head D-15.					
29. Strengthening the New Panipia Scheme in Midnapore District . . . . .	..	42,223	37,527	+37,527	—4,696
Col. 6.—Due to delay in the acceptance of the supplementary tender.					
Estimate Rs. 3,53,093; expenditure to end of 1950-51 Rs. 4,36,660; excess Rs. 83,567; in progress. See sub-head D-15.					
30. Kulaikhal Irrigation scheme in Bankura District . . . . .	..	25,118	3,804	+3,804	—21,214
Col. 6.—Due to non-adjustment of land charges.					
Estimate Rs. 1,99,940; expenditure to end of 1950-51 Rs. 91,980; balance Rs. 1,07,960; in progress. See sub-head D-15.					
31. New Minor Irrigation and Drainage Schemes and Schemes costing less than Rs. 1 lakh—					
Collectively	3,20,000	11,27,600	9,79,899	+6,59,899	—1,47,701
See sub-head. D-15.					
Total—18.—Other revenue expenditure, etc.	46,46,200	41,75,460	37,35,407	—9,10,793	—4,40,068

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

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.
68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—	.	.	.	.	.
A.—Irrigation Works—					
I.—Major works above Rs. 1 lakh for which specific provision was made in the budget—					
32. Damodar Canal Works .	61,000	3,000	4,075	—56,925	+1,075
Estimate Rs 9,62,029; expenditure to end of 1950-51 Rs. 5,46,672; balance Rs. 4,15,357; in progress. See sub-head G-9.					
Total—68.—Construction, etc. .	61,000	3,000	4,075	—56,925	+1,075

IMPORTANT COMMENTS.

Expenditure on works, maintenance and repairs appear under sub-heads A-8, A-9, B-2, C-4, C-6, 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	82,71
Modified Appropriation	89,07
Expenditure	83,82

The expenditure was in excess of the original and less than the modified appropriation by 1,11 and 5,85 respectively. The important factors which led to the savings in the final appropriation are analysed below :—

- (1) Non-adjustment of cost of land (*vide* sub-heads A-8, D-4 and D-9 and items 21, 27 and 28 of the Annexure) 1,25
- (2) Slow progress of work owing to delay in the commencement of works, non-receipt of materials in time, late acceptance of tenders, etc. (*vide* sub-heads D-4, D-9 and D-15 and item 16 of the Annexure) 1,45
- (3) Postponement of certain works and curtailment of expenditure under others (*vide* sub-head D-15) 1,80
- (4) Less expenditure on silt clearance and other expenditure in connection with the maintenance of canals (*vide* sub-heads A-9 and D-4) 1,06

No works estimated to cost Rs. 1 lakh or over were 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 1950-51 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 the year 1950-51 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 . . .	—4,60,784	7,31,894	7,17,260	14,634	—4,46,160
Stock . . .	1,37,616	22,188	16,106	6,082	1,43,696
Miscellaneous P. W. Advances . . .	5,33,388	21,915	57,349	—35,434	4,97,954
Total . . .	2,10,220	7,75,997	7,90,716	—14,716	1,66,502

See sub-head D. 7.

ANNEXURE C.

Store Accounts of the Department of Irrigation and Waterways for the year 1950-51.

Name of Division.	Opening balance.	Receipts during the year.	Disposal by utilisation, or sales during the year.	Depreciation, short-ages, etc., written off during the year.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Canals	18,378	8,104	3,280	..	23,202
2. Hooghly Irrigation . . . . .	..	25,367	..	..	25,367
3. Damodar Canals	97,313	10,319	12,826	..	94,806
4. East Midnapore (Cosaye)	21,602	—21,602	..	..	..
5. Bankura Irrigation	323	..	..	..	323
Total	1,37,616	22,188	16,106	..	1,43,698

Stock accounts are received from the Executive Officers of Public Works Department with certificates of verification of balances. They are consolidated in the account office in the above form. The half-yearly registers of stock were examined at the time of local audit.

The increase in the closing balance is due to less issue of materials by the Canals Division and no issue of materials by the Hooghly Irrigation 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 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 orders and supervision of the Divisional Officers concerned.

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

Liabilities.	To end of 1949-50.	During 1950-51.	Total.		
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
Power	2,10,80,380	2,10,62,913	4,21,43,293		
Flood Control	25,38,387	39,46,487	64,84,874		
	<u>2,36,18,767</u>	<u>2,50,09,400</u>	<u>4,86,28,167</u>		4,86,28,167
WEST BENGAL GOVERNMENT					
Power	2,13,73,245	2,31,01,688	4,44,74,943		
Irrigation	62,09,024	1,17,90,032	1,79,99,056		
Flood Control	26,21,364	39,62,270	65,83,634		
	<u>3,02,03,633</u>	<u>3,88,54,000</u>	<u>6,90,57,633</u>		6,90,57,633
BIHAR GOVERNMENT					
Power	2,16,05,637	2,04,19,066	4,20,24,703		
Irrigation	10,61,363	2,16,934	12,78,297		
	<u>2,26,67,000</u>	<u>2,06,36,000</u>	<u>4,33,03,000</u>		4,33,03,000
BUNDRY CREDITORS					
(a) Security Deposit from Contractors			6,50,833	6,50,833	
(b) Other Creditors—					
(i) Earnest Money Deposits			1,71,958		
(ii) Expenditure incurred by the Secretary to the Administrator D. V. P. prior to formation of the Corporation			1,82,833		
(iii) Rationshop Deposits			48,151		
(iv) Miscellaneous Suspense Accounts being cleared during 1951-52			1,299	4,04,241	10,55,074
					8,02,641
EMPLOYEES' PROVIDENT FUND					
OTHER ITEMS					
Deposits against I. S. M. Expenditure refundable to D. A. G., I. & S.					1,42,80,000
					<u>17,71,28,515</u>
GRAND TOTAL					

D.

Valley, Corporation, 1950-51.

CORPORATION.

as at 31st March, 1951.

Assets.	To end of 1949-50.	During 1950-51.	Total.	
7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.
POWER (As per stat. : F)	6,28,57,242	6,23,80,778		12,52,38,020
IRRIGATION	59,86,290	1,08,89,703		1,68,75,993
FLOOD CONTROL	50,58,890	77,83,801		1,28,42,691
	<u>7,39,02,422</u>	<u>8,10,54,282</u>		<u>15,49,56,704</u>
SUNDRY DEBTORS FOR CURRENT SUPPLIED	..	..		..
OTHER DEBTORS				
(i) Motor Car and Other Advances	..	..	15,008	
(ii) Miscellaneous account adjustable with Government (Net)	..	..	2,576	
(iii) Sunday unadjustable items being adjusted in 1951-52	..	..	<u>12,23,583</u>	12,41,067
Imprest and Temporary Advances to Officers and Establishment	..	..		2,77,510
C. P. Fund Investment A/C. National Saving Certificates (At Cost)	3,38,905	2,00,970		5,39,875
OTHER ITEMS				
Advance Deposits with D. A. G., I. & S. towards I. S. M. Expenditure	..	..		41,28,909
CASH AT BANK/TREASURY	..	..		1,57,59,351
CASH IN HAND	..	..		23,099
CASH IN TRANSIT	..	..		2,00,000
GRAND TOTAL	..	..		<u>17,71,26,515</u>

I have examined the accounts and Balance Sheet of the Damodar Valley Corporation for the year ended 31st March, 1951, and verified the same with the books of the Corporation. In my opinion, the Balance Sheet, as at 31st March, 1951, 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.*

B. K. T. IYENGAR,
Chief Auditor,

CALCUTTA ;
 Dated the 4th December, 1952. } * D. V. C. & SINDRI PROJECTS.

* Not reproduced here. The Audit Report may be seen in the printed Annual Report for 1950-51 of the Damodar Valley Corporation, Part II at pages 14-16.

ANNEXURE

DAMODAR VALLEY

II.—Capital Account for the

Particulars.	To end of 1949-50.	During 1950-51.	To end of 1950-51.
1	2	3	4
	Rs.	Rs.	Rs.
1. POWER			
HYDRO-ELECTRIC SCHEMES—			
Generation—			
Direct Expenditure	17,71,487	16,33,986	34,05,473
Proportion of common cost	43,23,634	75,56,155	1,18,79,789
THERMAL SCHEMES—			
Generation—			
Direct Expenditure	3,64,30,207	3,63,98,270	7,28,28,477
Transmission and Distribution—			
Direct Expenditure	96,37,739	92,90,463	1,89,28,202
Add—Proportionate Overhead and General charges	1,06,94,175	75,03,904	1,81,98,079
TOTAL (Power).	6,28,57,242	6,23,80,778	12,52,38,020
2. IRRIGATION, WATER SUPPLY & DRAINAGE			
(1) IRRIGATION—			
Dams (proportion of common expenditure)	34,53,080	55,47,264	90,00,344
Direct Expenditure—			
West Bengal	14,90,724	40,21,920	55,12,644
Bihar	18,720	8,156	26,876
(2) Add—Proportionate share of Overhead and General charges on direct Expenditure—			
West Bengal	3,35,686	5,51,115	8,86,801
Bihar	4,520	1,118	5,638
(3) Proportionate Overhead and General charges on common cost			
	6,83,560	7,60,130	14,43,690
TOTAL (Irrigation)	59,86,290	1,08,89,703	1,68,75,993
3. FLOOD CONTROL			
(1) SCHEMES IN THE DAMODAR RIVER			
(Proportion of Common cost)	42,22,313	68,45,744	1,10,68,057
(2) SCHEMES IN HOOGHLY RIVER			

(3) PROPORTIONATE OVERHEAD & GENERAL CHARGES			
	8,36,577	9,38,057	17,74,634
TOTAL (Flood Control)	50,58,890	77,83,801	1,28,42,691

D—contd.

CORPORATION.

year ended 31st March, 1951.

Particulars.	To end of 1949-50	During 1950-51	To end of 1950-51
5	6	7	8
	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT	2,09,52,414	2,07,93,592	4,17,46,006
WEST BENGAL GOVERNMENT	2,09,52,414	2,07,93,593	4,17,46,007
BIHAR GOVERNMENT	2,09,52,414	2,07,93,593	4,17,46,007
Total carried over to Balance Sheet .	6,28,57,242	6,23,80,778	12,52,38,020
WEST BENGAL GOVERNMENT			
	Rs.		
Durgapur Barrage	46,73,035		
90 per cent. of common expenditure of Rs. 63,07,394	56,76,655		
	1,02,49,690	55,49,386	1,02,49,690
		1,02,49,690	1,57,99,076
BIHAR GOVERNMENT			
Tilaiya Project	9,274		
10 per cent. of common expenditure .	6,30,739		
	6,40,013	4,36,904	6,40,013
		6,40,013	10,76,917
Total carried over to Balance Sheet .	59,86,290	1,08,89,703	1,68,75,993
CENTRAL GOVERNMENT	25,29,445	38,91,901	64,21,346
WEST BENGAL GOVERNMENT	25,29,445	38,91,900	64,21,345
Total carried over to Balance Sheet .	50,58,890	77,83,801	1,28,42,691

N. GOPALAKRISHNAN,
Senior Accounts Officer,
DAMODAR VALLEY CORPORATION.
24-7-52,

ANNEXURE

DAMODAR VALLEY

Statement showing the Capital provided by the Participating Governments

Particulars.	Capital Provided		
	To end of 1949-50.	1950-51.	Total.
	1	2	4
	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT			
Power	2,10,90,380	2,10,62,913	4,21,43,293
Flood Control	25,38,387	39,46,487	64,84,874
TOTAL	2,36,18,767	2,50,09,400	4,86,28,167
WEST BENGAL GOVERNMENT			
Power	2,13,73,245	2,31,01,698	4,44,74,943
Irrigation	62,09,024	1,17,90,032	1,79,99,056
Flood Control	26,21,364	39,62,270	65,83,634
TOTAL	3,02,03,633	3,88,54,000	6,90,57,633
BIHAR GOVERNMENT			
Power	2,16,05,637	2,04,19,066	4,20,24,703
Irrigation	10,61,368	2,16,934	12,78,297
TOTAL	2,26,67,000	2,06,36,000	4,33,03,000
GRAND TOTAL	7,64,89,400	8,44,99,400	16,09,88,800

D—contd.

CORPORATION.

and the actual Capital expenditure incurred up to 31st March, 1951.

Capital expenditure allocable to Governments.			Unspent Balance on 31st March, 1951.
To end of 1949-50.	1950-51.	Total.	
5	6	7	8
Rs.	Rs.	Rs.	Rs.
2,09,52,414	2,07,93,592	4,17,46,006	3,97,287
25,29,445	38,91,901	64,21,346	63,528
2,34,81,859	2,46,85,493	4,81,67,352	4,60,815
2,09,52,414	2,07,93,593	4,17,46,007	27,28,936
55,49,386	1,02,49,690	1,57,99,076	21,99,990
25,29,445	58,01,900	64,21,345	1,62,289
2,90,31,245	3,49,35,183	6,39,66,428	50,91,205
2,09,52,414	2,07,93,593	4,17,46,007	2,78,696
4,36,904	6,40,013	10,76,917	2,01,380
2,13,89,318	2,14,33,606	4,28,22,924	4,80,076
7,39,02,423	8,10,54,282	15,49,56,704	60,32,096

N. GOPALAKRISHNAN,
Senior Accounts Officer,
DAMODAR VALLEY CORPORATION
24-7-52.

ANNEXURE D—*conold.*

DAMODAR VALLEY CORPORATION

Account of Capital Advances to the Damodar Valley Corporation.

	Rs
Amount due from the Corporation on the 1st April, 1950	11,72,388
Amount advanced during 1950-51	3,83,64,000
	<hr/>
TOTAL	4,00,26,388
	<hr/>
Actual Capital outlay debitable to the Government of West Bengal as per Corporation's Annual Report for 1950-51	3,49,35,183
	<hr/>
Balance due on 31st March, 1951	50,91,205
	<hr/>

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "22.—Interest on Debt and Other Obligations".			
A.—INTEREST ON ORDINARY DEBT—RUPEE DEBT—			
Floating Loans—			
A.-3.—Interest on cash credit advances from Imperial Bank—			
Charged—			
	Rs.		
O	1,41,000	1,18,200	1,18,201
R	—22,800		
A.-4.—Interest on loans taken from the Central Government—			
Charged—			
O	9,64,000	23,33,200	23,33,225
S	9,92,000		
R	3,77,200		
B.—INTEREST ON UNFUNDED DEBT—			
State Provident Funds—			
B.-1.—Interest on General Provident Funds—			
Charged—			
O	12,81,800	11,90,000	11,52,118
R	—91,800		
B.-2.—Interest on Indian Civil Service Provident Fund—			
Charged—			
O	51,000	43,000	32,968
R	—8,000		
Col. 4.—Liabilities carried forward owing to delay in receipt of credits from other Governments.			
B.-3.—Interest on Indian Civil Service (Non-European Members) Provident Fund—			
Charged—			
O	18,000	19,800	18,117
R	1,800		

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "22—Interest on Debt and Other Obligations"—<i>contd.</i>			
B.—INTEREST ON UNFUNDED DEBT—<i>concid.</i>			
State Provident Funds— <i>concid.</i>			
B.-4.—Interest on Contributory Provident Fund—			
<i>Charged—</i>			
O	58,000		
R	15,400		
	73,400	72,410	—990
B.-5.—Interest on other Miscellaneous Provident Funds—			
<i>Charged</i>	200	115	—85
C.—INTEREST ON OTHER OBLIGATIONS—			
C.-1.—Interest on Depreciation Reserve Fund for State Buses—			
<i>Charged</i>			
O	70,000		
R	—14,000		
	56,000	3,827	—52,173
Col. 4.—Liabilities carried forward owing to delay in the compilation of the trading and profit and loss accounts of the service.			
C.-2.—Miscellaneous—			
<i>Voted—</i>			
O	1,000		
R	—1,000		

D.—TRANSFERS TO OTHER ACCOUNTS—			
D.-1.— <i>Deduct</i> —Interest transferred to Commercial Departments—			
Irrigation Department—			
<i>Charged—</i>			
O	—3,08,000		
R	—6,41,000		
	—9,49,000	—9,57,737	—8,537
D.-2.— <i>Deduct</i> —Interest transferred to Transport Department for State Buses—			
<i>Charged—</i>			
O	—4,12,000		
R	1,22,000		
	—2,90,000	—43,720	+2,46,280
Col. 4.—Due to delay in the compilation of the trading and profit and loss account of the transport service.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "22.—Interest on Debt and Other Obligations"—concl'd.			
D.—TRANSFERS TO OTHER ACCOUNTS—concl'd.			
D.-3.—Deduct—Interest on Capital Advances to the Damodar Valley Corporation—			
<i>Charged—</i>	Rs.		
<i>O.</i>	—12,84,000	} —10,22,800	—7,41,517 +2,81,283
<i>R.</i>	2,61,200		
Col. 4.—Due to payment of smaller interest charges by the Damodar Valley Corporation.			
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
<i>R. Gross</i>	—2,57,800	—2,57,800	.. +2,57,800
<i>R. Deductions</i>	2,57,800	2,57,800	.. —2,57,800
Voted—			
<i>R.</i>	1,000	1,000	.. —1,000
Totals—			
<i>Charged—</i>			
<i>Gross</i>	35,76,000	37,30,985	+1,54,985
<i>Deductions</i>	—20,04,000	—17,42,774	+2,61,226
<i>Net</i>	15,72,000	19,88,211	+4,16,211
Voted—			
<i>Gross and Net</i>	1,000	..	—1,000

REVIEW.

The excess was mainly contributed by Sub-heads D-2 and D-3.

See also the Audit Report.

Major Head and Sub-head	Final Grant or Appro- piation	Actual Expendi- ture	Excess + Saving—
1	2	3	4
	Rs	Rs	Rs
Major Head "25.—General Administration".			
A.—HEADS OF STATES (including GOVERNOR AND MINISTERS)—			
A.-1.—Salary of Governor—			
<i>Charged—</i>			
O	Rs 56,000	} 56,100	56,100
R.	100		
A.-2.—Sumptuary Allowance of the Governor—			
<i>Charged</i>	22,500	22,500	..
A.-3.—Staff and Household of the Governor—			
<i>Charged—</i>			
O	1,59,000	} 1,60,900	1,66,736
R.	1,900			+5,836
A.-4.—Secretarial Staff of the Governor—			
<i>Charged</i>	1,45,000	1,47,675	+2,675
A.-5.—Expenditure from Contract Allowance—			
<i>Charged</i>	1,30,000	1,29,998	—2
A.-6.—Tour Expenses—			
<i>Charged—</i>			
O	56,000	} 54,000	61,222
R.	—2,000			+7,222
<i>Col. 1.—Debits for railway warrants issued exceeded anticipations.</i>			
A.-7.—Ministers—			
A.-7 (1).—Pay of Officers—			
O	1,79,000	} 1,67,000	1,71,017
R.	—12,000			+4,017
A.-7 (2).—Pay of Establishment—			
O	1,01,000	} 99,000	98,029
R.	—2,000			—971

Major Head and Sub-head.	Final Grant or Appro- piation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
Major Head "25.—General Administration"—<i>contd.</i>			
Rs. Rs. Rs.			
A.—HEADS OF STATES (including GOVERNOR AND MINISTERS)—<i>concl'd.</i>			
A.-7.—Ministers—<i>concl'd.</i>			
A.-7 (3).—Allowances, honoraria, etc.— Rs.			
O.	2,22,000	} 2,07,000	2,11,613
R.	—15,000			+4,613
A.-7 (4).—Contingencies 50,000 61,961 +11,961			
Col. 4.—Expenditure during the closing months of the year exceeded anticipations.			
B.—LEGISLATIVE BODIES—			
B.-1.—State Legislative Assembly—			
B.-1 (1).—Pay of Officers—			
Charged 12,000 12,000 ..			
Voted—			
O.	1,85,500	} 1,69,950	1,70,044
R.	—15,550			+94
B.-1 (2).—Pay of Establishment—			
O.	1,10,000	} 1,03,900	1,02,925
R.	—6,100			—975
B.-1 (3).—Allowances, honoraria, etc.—			
Charged 6,500 6,000 —500			
Voted—			
O.	1,36,500	} 1,07,000	1,03,998
R.	—29,500			—3,002
B.-1 (4).—Contingencies—			
O.	1,27,500	} 1,37,500	1,43,551
R.	10,000			+6,051
Col. 4.—See paragraph 2 of the Review.			
B.-2.—Elections for Legislatures—			
O.	75,00,000	} 7,61,400	8,54,240
R.	—67,38,600			+92,840
Col. 4.—See paragraph 2 of the Review.			
Deduct—Recoveries from other Governments, Departments, etc.—			
O.	—37,43,000	} —3,66,000	—3,66,000
R.	33,77,000		

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "25.—General Administration"—<i>contd.</i>			
U.—SECRETARIAT AND HEADQUARTERS ESTABLISH- MENT—			
C.-1.—Civil Secretariat—			
C.-1 (1).—Pay of Officers—			
	Rs.		
O.	12,64,900	} 12,39,382	12,31,006
R.	—25,518		
C.-1 (2).—Pay of Establishment—			
O.	24,60,300	} 26,86,075	26,65,568
R.	2,25,775		
C.-1 (3).—Allowances, honoraria, etc.—			
O.	15,82,200	} 17,27,184	17,05,500
R.	1,44,984		
C.-1 (4).—Contract Contingencies—			
O.	12,900	} 12,150	11,535
R.	—750		
C.-1 (5).—Other Contingencies—			
O.	11,85,200	} 9,59,889	9,48,734
R.	—2,25,311		
C.-1 (7).—Establishment charges payable to other Governments, Departments, etc.—			
O.	7,500	} 9,000	9,029
R.	1,500		
C.-1 (8).— <i>Deduct</i> —Establishment charges re- coverable from other Governments, Depart- ments, etc.—			
R.	—41,750	—41,750	—41,659
C.-2.—Public Service Commission— Charged—			
O.	1,80,000	} 1,33,000	1,33,679
R.	3,000		
C.-3.—Board of Revenue	2,50,500	2,49,868	—632

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess- Saving-
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "25.—General Administration"—<i>contd.</i>			
C.—SECRETARIAT AND HEADQUARTERS ESTABLISH- MENT, ETC.—<i>contd.</i>			
C.4.—Local Fund—Audit Establishment—			
	Rs.		
O	4,22,000	3,37,500	3,23,673
R	-84,500		
D.—COMMISSIONERS—			
O	3,17,000	3,29,019	3,19,221
R	12,049		
E.—DISTRICT ADMINISTRATION—			
E.-1.—General Establishment—			
E.-1. (1).—Pay of Officers—			
O	20,50,900	20,34,400	19,78,412
R	-16,500		
E.-1 (2).—Pay of Establishment—			
O	20,79,900	22,17,802	21,04,448
R	1,37,902		
Col. 4—See paragraph 2 of the Review.			
E.-1 (3).—Allowances, honoraria, etc.—			
O	23,33,200	21,69,601	23,75,241
R	-1,63,599		
Col. 4.—See paragraph 2 of the Review.			
E.-1(4)—Contract Contingencies—			
O	6,60,000	7,05,034	8,02,992
R	45,034		
Col. 4.—Mainly increased expenditure for despatch of daks for census and election work as well as increase in the price of articles, labour rates, and Railway freight.			
E. 1 (5).—Other Contingencies—			
<i>Charged—</i>			
O	3,000	..	..
R	-3,000		

Major Head and Sub-head	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "25.—General Administration" —<i>contd.</i>			
E —DISTRICT ADMINISTRATION—<i>concl'd.</i>			
E.-1.—General Establishment— <i>concl'd.</i>			
E.-1 (5).—Other Contingencies— <i>concl'd.</i>			
Voted—			
	Rs.		
O.	8,37,300	9,00,082	9,85,550
R.	62,782			+85,468
Col. 4.—Increase in the number of police cases as well as the number of wounded persons in the border areas which could not be foreseen.			
E.-1 (6).—Grants-in-aid, contributions, etc.—			
O.	1,50,000	2,35,000	2,00,809
R.	85,000			—34,191
Col. 4.—Due to non-payment of contribution to the Chowkidari Reward Fund by a District Officer.			
E.-1 (8).— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—26,800	—31,593	—15,007
R.	—4,793			+16,586
Col. 4.—Due to smaller recoveries from District Boards on account of the Education Cess work owing to the reason mentioned under sub-head A. 5 of Grant No. 2—Land Revenue.			
E.-2.—Sub-divisional Establishment—			
E.-2-(1).—Pay of Establishment—			
O.	8,04,700	8,38,991	8,04,069
R.	34,291			—34,922
E.-2 (2).—Allowances, honoraria, etc.			
O.	6,60,500	6,01,306	6,25,145
R.	—59,194			+23,839
E.-2 (3).—Contingencies			
	7,300	251	—7,049
E.-3.—Other Establishments—			
O.	72,500	81,463	72,071
R.	8,963			—9,392
Col. 4.—Mainly under contract contingencies of Circuit Houses owing to non-delivery of some articles ordered for during the year.			

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"—<i>contd.</i>			
F.—WORKS—			
R.	60,370	60,370	26,590 —33,780
Col. 4.—See paragraph 2 of the Review.			
G.—MISCELLANEOUS—			
G. 1.—Discretionary grants by Heads of Provinces—			
O.	70,000	1,09,373	1,17,949 +8,576
R.	39,373		
G.-2^a—Miscellaneous—			
G. 2 (A)—Maintenance of Go- vernment Pool Vehicles—			
G.-2 (A) 1.—Pay of Officers—			
O.	12,000	13,500	13,645 +145
R.	1,500		
G.-2 (A) 2.—Pay of Establishment—			
O.	1,75,000	1,85,918	1,65,448 —20,470
R.	10,918		
G.-2(A) 3.—Allowances, honoraria, etc.—			
O.	1,15,000	1,14,412	1,08,335 —6,077
R.	—588		
G.-2(A) 4.—Contingencies—			
O.	4,50,000	5,74,570	5,38,404 —36,166
R.	1,24,570		
G.-2 (B)—Allowances to I. A. S. probationers on training in the I. A. S. Training School at Delhi—			
R.	16,500	16,500	15,828 —672
G.-3.—Rehabilitation Programme—			
O.	1,01,000	1,12,500	1,13,387 +887
R.	11,500		

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"—<i>concl'd.</i>			
G.—MISCELLANEOUS—<i>concl'd.</i>			
G.-4.—Charges in England— High Commissioner for India—			
G.-4 (1).—Salaries and Expenses of the High Com- missioner's Department—			
	Rs.		
O.	72,700	} 83,160	2,15,693 +1,32,533
R.	10,160		
Col. 4.—Due to increased percentage cost of leave salaries and pensions.			
G.-4 (2).—Other Items—			
O.	34,300	} 38,080	38,237 +157
R.	3,780		
For rounding		-500	+500
Surrenders or withdrawals within grant or appro- priation—			
Voted—			
R. Gross	63,47,459	63,47,459	.. -63,47,459
R. Deductions	-33,30,457	-33,30,457	.. +33,30,457
Totals—			
<i>Charged</i>	7,70,000	7,85,910	+15,910
Voted—			
Gross	2,67,99,800	2,06,84,016	-61,15,784
Deductions	-37,69,800	-4,22,666	+33,47,134
Net	2,30,30,000	2,02,61,350	-27,68,650

REVIEW.

The charged expenditure exceeded the appropriation by Rs. 15,910.

In the voted section there was a saving of Rs. 27,68,650 in the total grant. The surrender of Rs. 30,17,002 converted the saving to an excess of Rs. 2,48,352.

2. The variations under sub-heads B-1(4), B-2, E-(1)2, E-(1)3, and F remained unexplained in the appropriation account as the same were not furnished by the Controlling Officers.

3. As a result of mob attack in April, 1949, great damage was done to a Government speech van and its equipment. An amount of Rs. 5,375 representing the net loss sustained by Government on this account was written off under orders of competent authority.

REVIEW—*concl.*

4. Three type-writers were stolen from an office on the night of the 14th February, 1951, two of which were subsequently recovered by the police from a place where they had been left behind by the thieves. Police investigation proved ineffectual in finding out the culprits or in recovering the remaining type-writer valued at Rs. 937. Two constables who were on guard duty on the night of theft in the building from which the type-writers had been stolen were discharged from service for neglect of duty. After the occurrence three uniformed constables have been appointed to guard that office day and night. The loss has been written off under orders of the competent authority.

5. A Revenue Officer in a district absconded on the 11th February, 1945, with loan collection money amounting to Rs. 1,378 which was in his custody and subsequently committed suicide. As the officer had left no properties, either movable or immovable, the amount defalcated proved irrecoverable, except for a sum of Rs. 172 representing his undisbursed pay. The balance of Rs. 1,206 was written off under orders of Government. The loss was not due to any defect in the system or to lack of supervision on the part of any higher authority.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head " 27.—Administration of Justice "				
A.—HIGH COURT—				
<i>Charged—</i>				
A.-1.—Pay of Officers—				
	Rs.			
O.	10,69,700	} 10,35,743	10,34,576	
R.	—33,957			—1,167
A.-2.—Pay of Establishment—				
O.	7,44,200	} 7,85,400	7,87,668	
R.	41,200			+2,268
A.-3.—Allowances, honoraria, etc.—				
O.	5,32,100	} 5,51,400	5,41,050	
R.	19,300			—10,350
A.-4.—Contingencies—				
O.	1,41,000	} 1,51,000	1,53,271	
R.	10,000			+2,271
B.—OFFICIAL ASSIGNEE				
	1,04,500	98,555	—5,945	
C.—OFFICIAL RECEIVER—				
O.	98,000	} 1,08,600	1,00,445	
S.	16,000			—8,155
R.	—5,400			
D.—LAW OFFICERS—				
D.-1.—Pay of Officers—				
O.	1,72,300	} 1,87,085	1,87,488	
S.	9,000			+403
R.	5,785			
D.-2.—Pay of Establishment—				
O.	36,300	} 33,900	32,455	
R.	—2,400			—1,445

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 27.—Administration of Justice "—<i>contd.</i>			
D.—LAW OFFICERS—<i>concl'd.</i>			
D.-3.—Allowances, honoraria, etc.—	Rs.		
O.	1,66,700	} 2,23,315	2,15,718
S.	85,000		
R.	-28,385		
D.-4.—Contingencies—			
O.	98,700	} 2,07,300	2,14,372
S.	94,000		
R.	14,600		
D.-5.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.	-10,000	-7,000	+3,000
Col. 4.—Payment based on the estimate fixed by the Central Government.			
E.—ADMINISTRATOR GENERAL AND OFFICIAL TRUSTEE—			
O.	3,21,000	} 3,70,000	3,30,301
S.	49,000		
Cols. 1 and 4.—Provision to meet the arrear house-rent not utilised due to debit for the same not being received from the Estate Office, Government of India, within the year.			
F—CORONER'S COURT	8,700	8,553	-147
G.—PRESIDENCY MAGISTRATES' COURTS—			
G.-1.—Pay of Officers—			
O.	1,23,500	} 1,24,700	1,23,718
R.	1,200		
G.-2.—Pay of Establishment—			
O.	1,41,300	} 1,39,500	1,39,070
R.	-1,800		
G-3.—Allowances, honoraria, etc.—			
O.	1,44,100	} 1,47,050	1,47,379
S.	8,000		
R.	-4,450		
G -4—Contract Contingencies—			
O.	17,000	} 22,600	20,296
R.	5,600		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "27.—Administration of Justice"—<i>contd.</i>			
G.—PRESIDENCY MAGISTRATES' COURTS—<i>concl'd.</i>			
G.-5.—Other Contingencies—			
	Rs.		
O.	81,900	} 96,750	1,02,415
S.	10,000		
R.	4,850		
H.—CIVIL AND SESSIONS COURTS—			
H.-1.—Pay of Officers—			
O.	11,49,800	} 11,32,000	11,58,055
S.	15,000		
R.	-32,800		
Cols. 1 and 4.—Addition to meet the cost of additional temporary staff. Reduction made on the trend of actuals, however, did not materialise owing to unforeseen expenditure on Special Tribunal and increased allowances to process serving establishment.			
H.-2.—Pay of Establishment—			
O.	16,27,800	} 17,08,829	16,98,224
S.	81,000		
R.	29		
H.-3.—Allowances, honoraria, etc.—			
O.	16,04,900	} 16,35,174	16,82,838
S.	66,000		
R.	-35,726		
Cols. 1 and 4.—Same as under H-1.			
H.-4.—Contract Contingencies—			
O.	2,40,000	} 2,40,700	2,43,149
S.	12,000		
R.	-11,300		
H.-5.—Other Contingencies—			
O.	2,28,000	} 3,08,947	2,87,007
R.	80,947		
I.—COURTS OF SMALL CAUSES—			
O.	3,98,000	} 3,96,650	3,95,655
R.	-1,350		
J.—CRIMINAL COURTS—			
O.	27,000	} 27,150	31,521
R.	150		
Col. 4.—Mainly under-estimation.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
Major Head "27.—Administration of Justice"—<i>concl.</i>	Rs.	Rs.	Rs.
K.—PLEADERSHIP AND MUKTEARSHIP EXAMINATION CHARGES.	7,500	6,166	—1,334
L.—SHERIFF AND REPORTER—			
<i>Charged—</i>	Rs.		
O.	1,05,000		
R.	—49,671		
	} 55,326	32,787	—22,539
Col. 4.—Mainly late decision to adjust charges on account of Sheriff's office as 'voted' (Rs 8,948) and delay in its provincialisation (Rs 13,452).			
Voted . . . . .	..	8,948	+8,948
Col. 4.—See note under Charged.			
N.—CHARGES IN ENGLAND—			
High Commissioner for India—			
<i>Charged—</i>			
O.	27,000		
R.	—12,800		
	} 14,200	15,165	+965
Voted—			
O.	12,000		
R.	—3,700		
	} 8,300	4,904	—3,396
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R.	25,931	25,931	..
Voted—			
R.	14,150	14,150	..
Totals—	•		
<i>Charged</i>	26,19,000	25,64,517	—54,483
Voted—			
Gross	72,54,000	72,37,232	—16,768
Deductions	—10,000	—7,000	+3,000
Net	72,44,000	72,30,232	—13,768

REVIEW.

Out of the saving of Rs. 54,483 in the charged appropriation a sum of Rs. 25,931 was surrendered reducing the saving to Rs. 28,552. In the voted section the original grant of Rs. 67,99,000 was augmented by a supplementary grant of Rs. 4,45,000, against which, the expenditure amounted to Rs. 72,30,232 resulting in a saving of Rs. 13,768. The surrender of Rs. 14,150 converted the saving to a small excess of Rs. 382.

2. Sums of Rs. 287 and Rs. 28,652 being the amounts of (i) several Government decrees and (ii) decrees for Court fees in pauper suits were found irrecoverable during the year 1950 and written off under orders of competent authorities.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "28.—Jails and Convict Settlements."				
A.—Jails—				
A.1.—Pay of Officers—				
	Rs.			
O.	1,33,200	1,43,177	1,44,194	
R.	9,977			+1,017
A.2.—Pay of Establishment—				
O.	13,12,300	14,20,256	14,21,412	
R.	1,07,956			+1,156
A.3.—Allowances, honoraria, etc.—				
O.	9,22,300	9,72,755	9,79,021	
R.	50,455			+6,266
A.4.—Contingencies—				
O.	63,77,000	70,17,641	70,32,783	
S.	10,77,000			+15,142
R.	—4,36,359			
A.5.—Grants-in-aid, Contributions, etc.				
		1,000	1,000	
A.6.—Establishment charges payable to other Governments, Departments, etc.—				
O.	200	232	184	
R.	32			—48
A.7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—				
R.	—5,000	—5,000	—6,034	
A.8.—Deduct—Cost of basic rations supplied from Jail Stock—				
O.	—4,70,000	—4,92,116	—5,90,200	
R.	—22,116			—98,084
Col. 4.—Larger recoveries on account of supply of basic rations to the jail staff.				
A.9.—Charges for Police Custody and Calcutta Police Lock-up—				
O.	2,32,600	2,65,980	2,70,786	
R.	33,380			+10,806

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "28.—Jails and Convict Settlements"—<i>contd.</i>			
B.—Jail Manufactures—			
B.-1.—Pay of Officers—			
	Rs.		
O.	5,000	} 5,630	6,034
R.	630		
B.-2.—Pay of Establishment—			
O.	31,000	} 32,000	31,293
R.	1,000		
B.-3.—Allowances, honoraria, etc.—			
O.	15,000	} 18,157	17,912
R.	3,157		
B.-4.—Contingencies—			
O.	11,90,400	} 13,98,451	14,01,854
R.	2,08,051		
B.-6.—<i>Deduct.</i>—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—6,50,000	} —9,71,845	—10,04,571
R.	—3,21,845		
C.—Works—			
R.	4,211	4,211	..
Surrenders or withdrawals within grant—			
R. Gross	17,510	17,510	..
R. Deductions	3,48,961	3,48,961	..
Totals—			
Gross	1,12,97,000	1,13,16,684	+19,684
Deductions	—11,20,000	—16,00,805	—4,80,805
Net	1,01,77,000	97,15,879	—4,61,121

REVIEW.

The original grant of Rs. 91,00,000 was augmented by supplementary grant of Rs. 10,77,000 against which the expenditure was Rs. 97,15,879 resulting in a saving of Rs. 4,61,121. The surrender of Rs. 3,66,471 reduced the saving to Rs. 94,650.

Store Accounts of the Jail Depot, Calcutta for the year 1950.

Description of Stores.	Opening balance.		Receipts during the year.		Sales during the year.		Written off on account of loss, short- age, etc.		Profit.		Closing balance	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Rs.	Rs.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	
		Rs.		Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	
1. Dusters, towels, swabs gamchas, etc.	1,096	814	9,114	8,632	8,840	13,151	..	..	5,071	1,370	1,366	
2. Cloths of different width	803	807	5,213	3,942	5,359	5,622	..	..	1,500	657	727	
3. Durries, purdahs, durries ashnies, etc.	338	2,571	251	3,318	221	5,270	..	..	2,566	368	3,185	
4. Teakwood furniture	75	505	410	2,965	406	4,398	..	..	1,656	79	728	
5. Cane articles	569	1,154	1,383	3,242	1,062	4,875	..	..	2,392	890	1,913	
6. Cotton newar, coir string	8	571	929	83,781	918	91,978	..	..	9,466	19	1,840	
7. Coir articles	232	1,131	70	1,191	95	2,567	..	..	1,013	*207	768	
8. Woolen articles	155	1,523	500	8,263	298	4,649	..	..	343	357	5,480	
9. Other manufactures	1,552	458	56	939	105	1,275	..	..	408	1,503	530	
10. Phenyle, khas khas, purdahs and misc., etc.	61	758	229	2,770	256	4,330	..	..	1,410	34	608	
11. Cotton yarn and waste cotton	150	330	70	105	180	398	..	..	53	40	90	
TOTAL		10,622		1,19,148		1,38,413			25,878		17,235	

* in yards and numbers.

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 ; }

SATYENDRA NATH ROY, B. K. GUHA ROY,
Accountant. *Manager, Jail Depot.*

The 27th October, 1951.

 AUDIT CERTIFICATE.

The Store Accounts of the Jail Depot, Calcutta, for the year 1950 were test-audited under my supervision with reference to local records and I certify that subject to the audit comments the accounts are correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA ;
The 30th October, 1951.

}

T. NARASIMHAN,
*Examiner, Outside Audit,
 West Bengal.*

AUDIT COMMENTS.

The stock was physically verified in January, 1950 and no physical verification of stock was undertaken since then. The closing stock under item 7—coir articles has been shown as 207 (with the remarks in yards and numbers) which requires reconciliation with the store ledger which shows a balance of only 112.

*Consolidated Store Accounts of the Manufactory Departments of the Presidency
and the Central Jails for the year 1950.*

1	Tools and Plant. ²	Raw materials.	Finished articles.
2	3	4	
	Rs.	Rs.	Rs.
1. Opening balance*	75,619	4,20,797	1,26,723
2. Receipts—			
(i) By purchase from the market	13,755	8,48,064	..
(ii) From the same jail . . . . .	..	573	12,60,307
(iii) From other jails within the state . . . . .	..	1,11,249	..
(iv) From different Departments of Government in States other than West Bengal (<i>exclud-</i> <i>ing the Director General, Supply and</i> <i>Disposals</i>)	615	19,635	..
(v) From other Departments of Government . . . . .	..	12	..
(vi) From the Director General, Supply and Disposals . . . . .	..	61,306	..
TOTAL	89,989	14,61,636	13,87,030
3. Issues—			
(i) To same jail	10,294	7,98,645	2,58,823
(ii) „ other jails within the State	1	1,39,694	7,30,133
(iii) „ other Departments of Government . . . . .	..	781	75,304
(iv) „ different Departments of Government in States other than West Bengal (<i>excluding</i> <i>the Director General, Supply and</i> <i>Disposals</i>) . . . . .	..	..	2,017
(v) „ the Director General, Supply and Disposals . . . . .	..	..	..
(vi) „ Sales to public . . . . .	..	..	2,05,249
(vii) Written off :—			
(i) On account of loss	1,437	134	3,16
(ii) On account of depreciation or revaluation	10,040	..	514
4. Closing balance	68,217	5,22,382	1,11,829
TOTAL	89,989	14,61,636	13,87,030

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

*Includes figures of opening balance in respect of Berhampore Central Jail.

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

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

B. S. VENUGOPAL,
Travelling Auditor,
Prisons Directorate.

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

CALCUTTA ; }
The 28th September, 1951. }

Consolidated Profit and Loss Account of the Manufactory Departments of the Presidency and Central Jails of West Bengal for the year 1950.

Dr.	1	2	3	Cr.
		Rs.		Rs.
1. To Balance of manufactured articles and unfinished stock in process of manufacture.		(a) 1,86,923	1. By Sales and issues of manufactured goods including scraps, etc.	12,71,108
2. „ (a) Stores issued . . .		7,98,645	2. „ Value of materials treated in workshop and returned to stores.	620
„ (b) Spares of machines . . .		10,294		
3. „ Pay and allowances—				
(a) Deputy Superintendents and Deputy Jailors		20,650	3. „ Miscellaneous receipts (occupiers' share of Municipal tax) recovered.	294
(b) Establishment . . .		40,160		
4. „ Convict labour . . .		1,92,248		
5. „ Contingent charges (including electricity, service stamps, freight charges, etc.)		33,559	4. „ Closing stock of manufactured goods and unfinished stock in process.	2,10,896
6. „ Stationery and forms . . .		1,233		
7. „ Rents, rates and taxes . . .		23,055		
8. „ Pensionary charges . . .		5,360		
9. Writes-off—				
(a) Loss		4,733		
(b) Depreciation		10,554		
10. Net Profit		1,55,495		
		<u>TOTAL</u> : 14,82,918		<u>14,82,918</u>

(a) The difference of Rs. 87,187 between the closing balance of the year 1949 and the opening balance of 1950 was due to the inclusion of the balance of the Berhampur Central Jail.

CALCUTTA ;	}	B. S. VENUGOPAL,	P. K. BISWAS,
<i>The 28th September, 1951.</i>		<i>Travelling Auditor,</i>	<i>Inspector General of</i>
		<i>Prisons Directorate.</i>	<i>Prisons, West Bengal.</i>

AUDIT CERTIFICATE.

The Store Accounts and the Profit and Loss Accounts of the Manufactory Departments of the Presidency Jail, and the Dum Dum and Berhampur Central Jails for 1950 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 ;	}	T. NARASIMHAN,
<i>The 13th December, 1951.</i>		<i>Examiner, Outside Audit,</i>
		<i>West Bengal.</i>

AUDIT COMMENTS.

In the Dum Dum Central Jail the value of articles in process of manufacture amounting to Rs. 5,998 has been included in the closing balance of finished goods shown as Rs. 14,509.

2. The figure under " Issue of raw materials to the same jail " has been obtained by deducting the total of the closing balance and the amount of write-off from the total of the opening balance and receipts during the year instead of taking the figure of issues direct from the Stock Account. Similarly the value of finished (manufactured) goods has been worked out by deducting the opening balance from the total of issues and of the closing balance and not by actual valuation.

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 "29.—Police".			
A.—Presidency Police—			
A.-1.—Pay of Officers—			
	Rs.		
O.	2,43,400		
S.	6,000	2,51,930	2,51,851
R.	2,580		—79
A.-2.—Pay of Establishment—			
O.	81,45,000		
S.	4,21,000	78,53,840	77,82,246
R.	—7,12,160		—71,594
A.-3.—Allowances, honoraria, etc.—			
O.	41,92,200		
S.	2,71,000	43,79,400	43,76,080
R.	—83,800		—3,320
A.-4.—Contract Contingencies—			
O.	5,85,000		
S.	56,000	7,15,530	7,16,646
R.	74,530		+1,116
A.-5.—Other Contingencies—			
O.	38,40,500		
S.	12,22,000	52,77,250	52,80,420
R.	2,14,750		+3,179
A.-6.—Establishment charges payable to other Governments, Departments, etc.—			
S.	5,67,000		
R.	—1,31,400	4,35,600	3,00,000
			—1,35,600
Col. 4.—Due to the period of deputation and employment of Bihar Military Police being shorter than anticipated.			
A.-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—2,87,000		
R.	67,000	—2,20,000	—2,11,007
			+8,993

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "29.—Police"—<i>contd.</i>				
B.—Superintendence—				
	Rs.			
O.	5,18,000	4,96,700	4,94,411	
R.	—21,300			—2,269
C.—District Executive Force—				
C.-1.—Pay of Officers—				
O.	4,21,900	5,07,000	5,08,958	
R.	85,100			+1,958
C.-2.—Pay of Establishment—				
O.	1,32,60,600	1,21,32,700	1,21,01,420	
S.	2,44,000			—31,280
R.	—13,71,900			
Col. 1—Addition due to augmentation of three Armed Police Battalions and the Industrial Area Reserve Force. Reduction due to loss of recruitment of Police Force.				
C.-3.—Allowances, honoraria, etc.—				
O.	1,00,96,300	1,00,98,700	1,00,88,426	
S.	1,54,000			—10,274
R.	—1,51,600			
Col. 1—Same as under C. 2.				
C.-4.—Contract Contingencies—				
O.	7,79,000	10,45,100	10,43,561	
R.	2,66,100			—1,539
C.-5(1).—Petty Construction—				
O.	50,000	69,600	69,021	
R.	19,600			—579
C.-5(2).—Other Contingencies—				
O.	29,51,900	58,25,700	60,06,228	
S.	12,25,000			+1,80,528
R.	16,48,800			
C.-6.—Establishment charges payable to other Governments, Departments, etc.—				
O.	2,000	3,46,900	3,00,000	
S.	5,67,000			—46,900
R.	—2,22,100			
Col. 4.—Same as under sub-head A. 6.				

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "29.—Police"—contd.			
C.—District Executive Force—concl'd.			
C.-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
	Rs.		
O.	—36,000		
R.	—97,400	—1,33,400	—1,99,312
			—65,912
Col. 4.—Unforeseen recovery of the cost of Police Force deputed to a centrally administered area.			
D.—Police Training Schools—			
O.	4,05,500		
R.	31,910	4,37,410	4,39,489
			+ 2,079
E.—Special Police—			
E.-1.—Pay of Officers—			
O.	24,500		
R.	—1,000	23,500	27,652
			+ 4,152
E.-2.—Pay of Establishment—			
O.	2,18,000		
R.	49,300	2,67,300	2,67,474
			+ 174
E.-3.—Allowances, honoraria, etc.—			
O.	3,57,000		
R.	94,000	4,51,000	4,47,449
			—3,551
E.-4.—Contract Contingencies—			
O.	43,000		
R.	1,100	44,100	43,623
			—477
E.-5.—Other Contingencies—			
O.	89,750		
R.	30,200	1,19,950	1,09,966
			—9,984
E.-6.—Establishment charges payable to other Governments, Departments, etc. .			
		400	..
			—400
For rounding			
		—50	..
			+ 50
F.—Railway Police—			
F.-1.—Pay of Officers—			
O.	44,000		
R.	—800	43,200	42,389
			—811

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "29.—Police"—<i>contd.</i>			
F.—Railway Police—<i>concl'd.</i>			
F.-2.—Pay of Establishment—			
	Rs.		
O.	5,90,000	5,53,600	5,53,152
R.	-36,400			-448
F.-3.—Allowances, honoraria, etc.—			
O.	4,05,000	4,14,700	4,11,796
R.	2,700			-2,904
F.-4.—Contract Contingencies—			
O.	19,000	24,000	22,926
R.	5,000			-1,074
F.-5.—Other Contingencies—			
O.	1,54,000	1,37,300	1,32,875
R.	-16,700			-4,425
F.-6.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	-6,70,000	-6,94,300	-6,94,777
R.	-24,300			-477
G.—Criminal Investigation Department—			
G.-1.—Pay of Officers—			
O.	1,08,300	1,14,400	1,14,539
R.	6,100			+139
G.-2.—Pay of Establishment—			
O.	7,48,500	7,89,500	7,91,659
R.	41,000			+2,159
G.-3.—Allowances, honoraria, etc.—			
O.	4,27,000	4,93,300	4,96,004
R.	66,300			+2,704
G.-4.—Contract Contingencies—			
O.	32,000	37,900	37,914
R.	5,900			+14

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "29.—Police"—concl'd.				
G.—Criminal Investigation Department—concl'd.				
G.-5.—Other Contingencies—				
	Rs.			
O.	3,09,100	3,95,400	3,95,204	
R.	86,300			—196
I.—Works—				
O.	2,00,000	3,45,400	3,41,242	
S.	1,00,000			—4,158
R.	45,400			
J.—Charges in England—				
High Commissioner for India—				
O.	37,200	57,440	59,760	
R.	20,240			+2,320
Surrenders or withdrawals within grant—				
R. Gross	—54,700	—54,700	+54,700	
R. Deductions	54,700	54,700	—54,700	
Totals—				
Gross	5,41,31,000	5,40,54,390	—76,610	
Deductions	—9,93,000	—11,06,096	—1,12,096	
Net	5,31,38,000	5,29,49,294	—1,88,706	

REVIEW.

The original grant of Rs. 4,82,76,000 was augmented by supplementary grant of Rs. 48,62,000 against which the expenditure was Rs. 5,29,49,294 resulting in a saving of Rs. 1,88,706.

2. A case of loss of public money by theft has been mentioned in paragraph 27 of the Audit Report on page 20.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	R.
Major Head "30.—Ports and Pilotage".			
B.—Other Ports—			
A.—Charges for pooled launches—			
A.-1.—Pay of Officers—			
	Rs.		
O.	5,400	} 5,300	6,237
R.	—100		
A.-2.—Pay of Establishment—		} 97,300	96,620
O.	1,30,000		
R.	—32,700		—680
A.-3.—Allowances, honoraria, etc.—		} 66,000	65,630
O.	68,700		
R.	—2,700		—370
A.-4.—Contingencies—		} 5,07,500	3,93,504
O.	3,17,000		
S.	70,000		
R.	1,20,500		—1,13,996
Col. 4.—Mainly liabilities for cost of a vessel purchased, carried forward (Rs. 70,000) and less repairs to certain launches (Rs 40,000).			
For rounding —			
O.	—100	} ..	..
R.	100		
B.—Ports Establishment—			
O.	58,800	} 57,900	59,094
R.	—900				+1,194
D.—Miscellaneous—			
O.	2,94,800	} 1,76,400	1,21,746
R.	—1,18,400				—54,654
Col. 4.—Mainly provision for rent of a marine college payable to the Government of India not utilised for want of final settlement (Rs. 20,000) and purchase of stores and machineries not made owing to delay in the finalisation of a scheme (Rs. 30,000).			
For rounding 400 .. —400			
Surrenders or withdrawals within grant.—			
R.	34,200	34,200	—34,200
TOTAL	9,45,000	7,41,831	—2,03,169

REVIEW.

The original grant of Rs. 8,75,000 was augmented by supplementary grant of Rs. 70,000 against which the expenditure amounted to Rs. 7,41,831 causing a saving of Rs. 2,03,169. The surrender of Rs 34,200 reduced the saving to Rs. 1,68,969. Sub-head A-4 contributed to the bulk of the saving.

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—"36.—Scientific Departments."			
Grants-in-aid and donations to Scientific Societies and Institutes.			
	Rs.		
O.	4,81,000	3,81,000	3,81,080
R.	-1,00,000			+ 80
Surrenders or withdrawals within grant—			
R.	1,00,000	1,00,000	..
			-1,00,000
TOTAL .	4,81,000	3,81,080	-99,920

NOTE.

The surrender of Rs. 1,00,000 resulted in an excess of Rs. 80 over the final modified appropriation.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head—" 37—Education. "				
University.				
A.—GRANTS TO UNIVERSITIES—				
Rs.				
O.	15,25,000	} 15,37,000	} 15,37,000	
R.	12,000			..
B.—GOVERNMENT ARTS COLLEGES—				
B.-1.—Arts Colleges for men—				
B.-1(1).—Pay of Officers—				
O.	9,84,000	} 10,24,000	} 10,08,253	
S.	30,000			—15,747
R.	10,000			
B.-1(2).—Pay of Establishment—				
O.	1,24,100	} 1,12,994	} 1,13,887	
R.	—11,106			+ 893
B.-1(3).—Allowances, honoraria, etc.—				
O.	3,57,150	} 3,48,086	} 3,49,543	
R.	—9,064			+ 1,457
B.-1(4).—Contract Contingencies—				
O.	34,000	} 59,218	} 58,066	
R.	25,218			—1,152
B.-1(5).—Other Contingencies—				
O.	2,59,696	} 2,86,920	} 2,82,676	
R.	27,224			—4,244
B.-1(6).—Lump provision for Research grant to Government Colleges	70,000	56,316	—13,684	
Col. 4.—Mainly due to non-availability of a Microscope (Rs. 6,000) and research students not having worked for the full period (Rs. 7,000).				
B.-1(7).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—				
R.	—1,340	—1,340	—3,340	
			—2,000	
Col. 4.—Contribution from the Agriculture Department for laboratory facilities allowed to an Agricultural Chemist during 1949-50 for which no provision was made.				
For rounding		—46	+ 46	

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—“ 37—Education ”—<i>contd.</i>			
<i>University—contd</i>			
B.—GOVERNMENT ARTS COLLEGES—<i>contd</i>			
B.-2.—Arts Colleges for women—			
B.-2(1).—Pay of Officers—			
	Rs.		
O.	1,93,900	} 2,17,900	2,12,668
R.	24,000		
			—5,232
B.-2(2).—Pay of Establishment—			
O.	34,800	} 30,204	30,222
R.	—4,596		
			+18
B.-2(3).—Allowances, honoraria, etc.—			
O.	73,500	} 81,433	80,190
R.	7,933		
			—1,243
B.2(4).—Contract Contingencies—			
O.	43,000	} 46,351	46,635
R.	3,351		
			+284
B.-2(5).—Other Contingencies—			
O.	82,900	} 96,003	99,335
R.	13,103		
			+3,332
B.-3.—Arts Colleges (in Cooch Behar)—			
B.-3(1).—Pay of Officers—			
O.	55,900	} 52,500	52,317
R.	—3,400		
			—183
B.-3(2).—Pay of Establishment—			
O.	6,100	} 6,650	6,859
R.	550		
			+209
B.-3(3).—Allowances, honoraria, etc.—			
O.	22,000	} 17,131	17,604
R.	—4,869		
			+473
B.-3(4).—Contract Contingencies—			
R.	2,661	2,661	1,936
			—725

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
Major Head—“37—Education”—<i>contd.</i>		Rs.	Rs.
University—<i>concl.</i>			Rs.
B.—GOVERNMENT ARTS COLLEGES—<i>concl.</i>			
B.-3.—Arts Colleges (in Cooch Behar)—<i>concl.</i>			
B.-3(5)—Other Contingencies—			
	Rs.		
O.	11,200	} 25,799	26,401
R.	14,599		
			+ 602
C.—GRANTS TO NON-GOVERNMENT ARTS COLLEGES—			
C.-1.—Arts Colleges for men—			
O.	4,61,300	} 8,61,350	9,11,109
S.	1,56,000		
R.	2,44,050		
			+ 49,759
C.-2.—Arts Colleges for women —			
O.	61,800	} 1,15,443	1,16,591
R.	53,643		
			+ 1,148
D.—GOVERNMENT PROFESSIONAL COLLEGES—			
O.	5,28,100	} 4,69,251	2,49,937
R.	—58,849		
			—2,19,314
Col. 4.—Expenditure initially booked under sub-head W-Development Programme, a portion of which is debitable to this sub-head could not be adjusted in the absence of proper allocation.			
E.—GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES—			
O.	32,000	} 32,760	31,989
R.	760		
			—771
Secondary.			
F.—GOVERNMENT SECONDARY SCHOOLS—			
F.-1(a)—Government Secondary Schools for boys—			
F.-1(a)(1)—Pay of Officers—			
O.	6,48,000	} 5,85,006	5,83,099
R.	—62,994		
			—1,907
F.-1(a)(2)—Pay of Establishment—			
O.	38,700	} 39,500	39,474
R.	800		
			—26

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—“37—Education”—<i>contd.</i>			
Secondary—<i>contd.</i>			
F.—GOVERNMENT SECONDARY SCHOOLS—<i>contd.</i>			
F.-1(a).—Government Secondary Schools for boys—<i>contd.</i>			
F.-1(a)(3).—Allowances, honoraria, etc.—			
	Rs.		
O.	2,72,800	} 2,48,909	2,41,917
R.	—23,891		
F.-1(a)(4).—Contract Contingencies—			
O.	62,000	} 74,361	74,574
R.	12,361		
F.-1(a)(5).—Other Contingencies—			
O.	47,200	} 46,146	46,172
R.	—1,054		
F.-1(b).—Government Secondary Schools for girls—			
F.-1(b)(1).—Pay of Officers—			
O.	1,14,600	} 80,002	82,163
R.	—34,598		
F.-1(b)(2).—Pay of Establishment—			
O.	9,350	} 3,800	3,714
R.	—5,550		
F.-1(b)(3).—Allowances, honoraria, etc.—			
O.	57,400	} 37,750	37,262
R.	—19,650		
F.-1(b)(4).—Contract Contingencies—			
O.	16,500	} 21,647	21,617
R.	5,147		
F.-1(b)(5).—Other Contingencies—			
O.	40,187	} 37,890	36,616
R.	—2,297		
For rounding		—37	..
			+ 87

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—"37—Education"—<i>contd.</i>			
<i>Secondary—contd.</i>			
F.—GOVERNMENT SECONDARY SCHOOLS—<i>concl.</i>			
F.-2.—Secondary Schools for boys and girls—			
Anglo-Indian and European—			
* F.-2(1).—Pay of Officers—			
	Rs		
O.	1,20,000	} 1,09,105	1,09,146
R.	-10,895			+ 41
F.-2(2).—Pay of Establishment—			
O.	53,400	} 50,600	45,950
R.	-2,800			-4,650
F.-2(3).—Allowances, honoraria etc.—			
O.	44,500	} 47,790	45,743
R.	3,290			-2,047
F.-2(5).—Other Contingencies—			
O.	2,15,400	} 1,96,013	1,96,152
R.	-19,387			+ 139
F.-3.—Government Secondary Schools (in Cooch Behar)—			
F.-3(1).—Pay of Officers—			
O.	10,000	} 2,46,000	2,54,875
R.	2,36,000			+ 8,875
F.-3(2).—Pay of Establishment—			
O.	2,20,000	} 8,328	6,787
R.	-2,11,672			-1,541
F.-3(3).—Allowances, honoraria, etc.—			
O.	1,29,200	} 1,40,514	1,41,579
R.	11,314			+ 1,065
F.-3(4).—Contract Contingencies—			
R.	3,959	3,959	4,971
F.-3(5).—Other Contingencies—			
O.	27,100	} 13,566	21,574
R.	-13,534			+ 8,008

Col. 4.—Mainly due to failure of the local officer to obtain allotments to cover the excess expenditure. See paragraph 2 of the Review.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—“37—Education”—<i>contd.</i>			
<i>Secondary—concl'd.</i>			
G.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—			
G.-1(a).—Secondary Schools for boys—			
	Rs.		
O.	32,96,000	} 35,70,162	34,85,05
R.	2,74,162			—86,157
G.-1(b).—Secondary Schools for girls—			
O.	9,26,100	} 9,66,288	9,22,679
R.	40,188			—44,239
Col. 4.—Non—drawal of certain grants.			
G.-2.—Secondary Schools for boys and girls—			
Anglo-Indian and European—			
O.	2,76,000	} 2,79,958	2,94,583
R.	3,958			+14,630
G.-3.—Secondary Schools (in Cooch Behar)—			
O.	24,700	} 35,100	32,832
R.	10,400			—2,288
<i>Primary.</i>			
H.—GOVERNMENT PRIMARY SCHOOLS—(in Cooch Behar)—			
H.-2.—Pay of Establishment—			
O.	2,78,600	} 1,56,109	1,67,594
R.	—1,22,491			+11,485
H.-3.—Allowances, honoraria, etc.—			
O.	2,62,600	} 1,54,100	1,67,480
R.	—1,08,500			+13,380
H.-5.—Contingencies—			
O.	30,400	} 7,300	6,830
R.	—23,100			—470
I.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—			
I.-1.—Primary Schools for boys and girls—			
O.	3,88,500	} 3,91,000	3,51,987
R.	2,500			—39,013
Col. 4.—Conversion of certain schools into Government sponsored primary schools for displaced children financed from the grants paid by the Refugee Rehabilitation Department.			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess- | Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—"37—Education"—<i>contd.</i>			
<i>Primary—concl.</i>			
I.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS <i>concl.</i>			
I. (ii).—Primary Schools for boys and girls— Anglo-Indian and European—			
	Rs.		
O.	3,67,500	} 3,76,818	3,53,604
R.	9,318			—23,214
I. (iii).—Primary Schools—(in Cooch Behar)—			
O.	54,700	} 63,600	55,224
R.	8,900			—8,376
Col.4.—Teachers appointed after the 1st April, 1949 were not allowed Government dearness allowance.			
J.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION—			
O.	35,31,000	} 34,36,500	34,34,353
R.	—94,500			—2,147
<i>Special.</i>			
K.—GOVERNMENT SPECIAL SCHOOLS—			
* K.-1.—Special Schools and Training Schools for Masters—			
K.-1(1).—Pay of Officers—			
O.	1,68,840	} 1,63,450	1,64,137
R.	—5,390			+687
K.-1(2).—Pay of Establishment—			
O.	1,53,710	} 1,66,407	1,62,639
R.	12,697			—3,768
K.-1(3).—Allowances, honoraria etc.—			
O.	1,38,600	} 1,40,578	1,39,984
R.	1,978			—594
K.-1(4).—Contract Contingencies—			
O.	28,200	} 32,701	32,262
R.	4,501			—439
K.-1(5).—Other Contingencies—			
O.	3,14,218	} 3,86,788	3,55,563
R.	72,570			—31,225

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—"37—Education"—<i>contd.</i>			
<i>Special—contd.</i>			
K.—GOVERNMENT SPECIAL SCHOOLS—<i>concl'd.</i>			
K.-1—Special Schools and Training Schools for Masters—<i>concl'd.</i>			
K.-1(6)—Charges payable to other Govern- ments—			
Rs.			
O. 55,000	} 72,959	6,550	—66,409
R. 17,959			
Col. 4.—The cost of maintenance of boys sent to the Hazaribagh Reformatory School was not communicated by the Bihar Government in time for adjustment during the year.			
For rounding	—68	..	+ 68
K.-2.—Training Schools for Mistresses—			
K.-2(1)—Pay of Officers—			
O. 24,000	} 20,050	19,517	—533
R. —3,950			
K.-2(2)—Pay of Establishment—			
O. 3,800	} 3,950	3,721	—229
R. 150			
K.-2(3)—Allowances, honoraria, etc.—			
O. 12,300	} 12,302	9,894	—2,408
R. 2			
Col. 4.—Mainly due to transfer of officers. Saving not reported by the local officer in time for surrender.			
K.-2(5)—Other Contingencies—			
O. 39,200	} 38,025	37,003	—1,022
R. —1,175			
K.-3.—Training Schools (in Cooch Behar)—			
K.-3(2)—Pay of Establishment—			
O. 5,500	} 3,600	3,650	+ 50
R. —1,900			
K.-3(3)—Allowances, honoraria, etc.—			
O. 5,300	} 2,366	1,820	—546
R. —2,934			
K.-3(5)—Contingencies—			
O. 2,000	} 6,834	6,062	—772
R. 4,834			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—"37—Education"—<i>contd.</i>			
Special— <i>concl'd.</i>			
L.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—			
L-1(a).—Special Schools for Boys and Masters—			
	Rs.		
O.	4,24,900	3,99,833	3,44,952
R.	—25,067			—54,881
Col. 4.—Due to the failure of certain institutions to draw the amount of sanctioned grant within the year.			
L-1(b).—Special Schools for Girls and Mistresses—			
O.	81,000	1,00,796	78,285
R.	19,796			—22,511
Col. 4.—Same as under sub-head L-1(a).			
L.2.—Special Schools for Anglo-Indian and European—			
O.	1,900	3,000	2,999
R.	1,100			—1
L-3.—Special Schools (in Cooch Behar)—			
O.	4,400	240	2,684
R.	—4,160			+2,444
Col. 4.—Due to injudicious reappropriations. See paragraph 3 of the Review.			
General.			
M.—DIRECTION—			
O.	3,18,800	3,09,860	3,04,043
R.	—8,940			—5,817
N.—INSPECTION—			
N-N(a).—Men's Branch—			
N.-1(a)(1).—Pay of Officers—			
O.	3,47,000	3,16,842	3,12,734
R.	—30,158			—4,108
N.-1(a)(2).—Pay of Establishment—			
O.	50,800	51,700	50,314
R.	900			—1,386

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—“37—Education”—<i>contd.</i>			
General—<i>contd.</i>			
N.—INSPECTION—<i>contd.</i>			
N.-1(a)—Men's Branch—<i>contd.</i>			
N.-1(a)(3).—Allowances, honoraria etc.—			
	Rs.		
O.	2,31,500	} 2,08,938	2,06,576
R.	—22,562		
N.-1(a)(4).—Contract Contingencies—			
O.	20,800	} 21,109	20,781
R.	309		
N.-1(a)(5).—Other Contingencies—			
O.	7,150	} 7,399	7,597
R.	249		
For rounding		—50	+ 50
N.-1(b).—Women's Branch—			
N.-1(b)(1).—Pay of Officers—			
O.	34,800	} 28,600	28,301
R.	—6,200		
N.-1(b)(2).—Pay of Establishment—			
O.	24,700	} 12,312	12,156
R.	—12,388		
N.-1(b)(3).—Allowances, honoraria, etc.—			
O.	53,000	} 19,916	18,896
R.	—33,084		
N.-1(b)(4).—Contract Contingencies—			
O.	7,400	} 7,000	7,023
R.	—400		
N.-1(b)(5).—Other Contingencies—			
O.	1,450	} 1,550	1,481
R.	100		
For rounding		50	—50

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—“37—Education”—<i>contd.</i>			
General—<i>contd.</i>			
N.—INSPECTION—<i>concl'd.</i>			
N.-2.—Inspection—Anglo-Indian and European—			
N.-2(1).—Pay of Officers—			
Rs.			
O.	12,000	} 12,353	12,352
R.	353			—1
N.-2(2).—Pay of Establishment—			
O.	10,700	} 10,600	10,351
R.	—100			—249
N.-2(3).—Allowances, honoraria, etc.—			
O.	12,500	} 13,139	12,935
R.	639			—204
N.-2(4).—Contract Contingencies—			
O.	1,100	} 1,300	1,300
R.	200		
N.-2(5).—Other Contingencies—			
O.	800	} 988	1,311
R.	188			+323
N.-3.—Inspection (in Cooch Behar)—			
N.-3(1).—Pay of Officers—			
O.	5,800	} 15,500	15,429
R.	9,700			—71
N.-3(2).—Pay of Establishment—			
O.	29,800	} 10,100	10,129
R.	—19,700			+29
N.-3(3).—Allowances, honoraria, etc.—			
O.	15,700	} 18,200	17,970
R.	2,500			—230
N.-3(4).—Contract Contingencies—			
R.	1,200	1,200	1,651
N.-3(5).—Other Contingencies—			
O.	3,300	} ..	..
R.	—3,300		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—"37—Education"—<i>contd.</i>			
<i>General—contd.</i>			
O.—SCHOLARSHIPS—	Rs.		*
O.	5,53,300	* 5,52,500	5,05,099
R.	—800		
} —47,40†			
P.—AMOUNT TRANSFERRED TO THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES	8,41,000	8,41,000	..
Q.—EXPENDITURE FROM THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES—			
O.	11,58,372	10,37,520	9,69,515
R.	—1,20,852		
} —68,005			
R.—Deduct—AMOUNT MET FROM THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES—			
O.	—11,58,372	—10,37,520	—9,69,515
R.	1,20,852		
} +68,005			
See paragraph 5 of the Review.			
S.—MISCELLANEOUS—			
S.-(a).—Expenses out of the grant from the Indian Central Jute Committee	8,000	6,134	—1,866
See paragraph 6 of the Review.			
S.-(b).—Youth Welfare Work under the Physical Director—			
O.	2,16,300	2,20,700	2,11,458
R.	4,400		
} —9,242			
S.-(d).—Expenses of the Provincial Text Book Committee—			
O.	18,100	31,880	31,251
R.	13,780		
} —629			
S.-(e).—Expenses of the West Bengal Sanskrit Association—			
O.	22,400	33,862	35,036
R.	11,462		
} +1,174			
S.-(g).—Provincial Council for Engineering and Technical Education—			
O.	4,700	10,700	9,712
R.	6,000		
} —988			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—"37—Education"—<i>contd.</i>			
General— <i>contd.</i>			
S.—MISCELLANEOUS—<i>contd.</i>			
S.-(h).—National Cadet Corps—			
	Rs.		
O.	12,50,000	10,78,000	7,74,695
R.	-1,72,000		
			-3,03,305
Col. 4.—Mainly liabilities on account of cost of certain works executed by the Defence Department carried forward to 1951-52 owing to late receipt of the debits.			
S.-(i).—Other Charges—			
S.-(i)(1).—Examination Charges—			
O.	1,04,900	1,11,400	1,04,809
R.	6,500		
			-6,591
S.-(i)(2).—Grants for encouragement of Literature—			
O.	22,300	63,200	57,661
R.	40,900		
			-5,539
S.-(i)(3).—Training abroad of students—			
O.	20,500	8,874	3,944
R.	-11,626		
			-4,930
S.-(i)(4).—Other Charges—			
O.	44,100	46,300	33,989
R.	2,200		
			-12,311
Col. 4.—Due to delay in sanctioning stipends to the students of non-Government Tols.			
S.-(i)(5).—Grants-in-aid, Contributions, etc.—			
O.	2,44,800	2,53,800	2,46,391
R.	9,000		
			-7,409
S.-(i)(6).—Other items—			
O.	27,000	2,14,000	1,67,671
S.	1,87,000		
			-46,329
Col. 4.—Mainly due to charges in connection with the printing of two text-books being smaller than anticipated.			
S.-(i)(7).—Grants for the encouragement of			
Historical Research		1,000	-1,000

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—“37—Education”—<i>concl.</i>			
General— <i>concl.</i>			
S.—MISCELLANEOUS— <i>concl.</i>			
S.-(j).—Miscellaneous—			
Anglo-Indian and European—			
	Rs.		
O.	17,800	17,889	16,038
R.	89		
S.-(k).—Expenses in Cooch Behar—			
O.	31,700	34,966	26,718
R.	3,266		
Col. 4.—Expenditure in connection with adult education was smaller than anticipated.			
<i>Charges in England.</i>			
U.—CHARGES IN ENGLAND—			
High Commissioner for India—			
O.	69,300	76,360	84,275
R.	7,060		
W.—DEVELOPMENT PROGRAMME—			
O.	79,00,000	86,12,997	85,40,673
S.	9,57,000		
R.	-2,44,003		
See paragraph 4 of the Review.			
For rounding		100	..
Surrenders or withdrawals within grant—			
R. Gross	2,61,515	2,61,515	..
R. Deductions	-1,19,512	-1,19,512	..
<hr/>			
Total Grant No. 19—			
Gross	3,30,60,372	3,16,45,587	-14,14,805
Deductions	-11,58,372	-9,72,855	+1,85,517
Net	3,19,02,000	3,06,72,712	-12,29,288

REVIEW.

There was a saving of Rs. 12,29,288 in the final grant. The surrender of Rs. 1,42,003 (net) reduced the saving to Rs. 10,87,285.

REVIEW—*contd.*

2. The bulk of the excess under sub-head F.-3(5) was due to injudicious reappropriations sanctioned during the year without taking into account the final requirements under the sub-head as anticipated in the revised estimate. This indicates defective control.

3. The excess under L.-3 was explained to be due to certain errors in the local office in calculating the final savings reappropriated to other heads.

4. *Sub-head W—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 1950-51.	Expenditure to end of 1950-51(a).
	Rs.	Rs.
1. Immediate and final plan of the Sibpore Engineering College.	9,38,753	28,13,438
2. Grant to Jadabpur College	74,000	3,28,325
3. Strengthening of Head-Quarters staff for supervision of new system of education.	14,659	67,540
4. Physical Inspectresses of Training Schools and Colleges for girls.	3,970	9,592
5. Schemes for sending students abroad	1,61,115	6,22,468
6. Increasing the salaries of Primary School teachers . .	46,94,794	1,50,57,469
7. Expansion of training facilities for graduate men and women teachers.	73,402	2,70,763
8. Basic Training Schools	2,65,082	6,70,075
9. Introduction of Basic Education	9,60,614	12,43,940
10. Primary Training College	2,05,940	4,63,431
11. Adult Education	4,77,983	10,55,666
12. Expansion of girls Secondary education	1,84,491	6,88,470
13. Equipment of private Colleges	71,130	3,20,135
14. Increasing efficiency of Primary Schools Inspection and strengthening of staff.	44,139	68,171
15. Colleges for women	66,380	2,67,580
16. Equipment and machinery for Government Colleges . .	93,162	3,32,142
17. Further education and training of <i>ex-servicemen</i> . .	14,974	1,42,552
18. Engineering Schools for Diploma Course	1,66,017	3,77,416
19. Development of Scientific and Educational literature .	..	10,000
20. Reorganisation of Government Commercial Institute, Calcutta.	5,891	5,891
21. Development Programme (in Cooch Behar)	24,177	24,177
TOTAL	85,40,673	2,48,39,241

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

REVIEW—concl'd.

5. *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 P. The expenditure is booked under sub-head Q, and at the end of the year an equivalent amount is debited to the Fund by reduction of expenditure under sub-head R. The transactions of the fund during 1950-51 are shown below :—

	Rs.
Opening balance on the 1st of April, 1950	7,09,771
Receipt during 1950-51	8,41,000
Expenditure during 1950-51	9,69,515
Closing balance on the 31st March, 1951	5,81,256

6. *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 the State. The expenditure on the scheme is booked under sub-head S(a) of this Grant. At the end of the year an amount equivalent to the share of expenditure to be met from the grants made by the Council is debited to this deposit account by corresponding credit to the revenue head, viz., XXVI—Education.

An account of the transactions during the year 1950-51 is given below :—

	Rs
Opening Balance	21,188
Receipts	10,900
Charges	13,930(b)
Closing Balance	18,156

(b) Grant No. 19.—Sub-head S(a)—

	Rs.
<i>Deduct</i> —Expenditure for 1947-48 debited in excess to the deposit account in 1949-50	—66
Expenditure incurred in 1948-49 but debited to the deposit account in 1950-51	6,710
Expenditure incurred in 1949-50 but debited to the deposit account in 1950-51	7,286
Expenditure incurred in 1950-51	6,134
<i>Deduct</i> —Expenditure incurred in 1950-51 but not debited to the deposit account	—6,134
TOTAL	13,930

7. A type-writer worth Rs. 750 was stolen from an office on the 25th December, 1949. Police investigation proved ineffectual in recovering the stolen property or in apprehending the culprits. A night guard was appointed to prevent the recurrence of such theft. The loss which did not disclose any defect in the system or negligence on the part of any Government servant was written off under orders of competent authority.

8. Several articles worth Rs. 836 were stolen in September, 1949 from the office of an educational institution. Police investigation failed to trace the culprits or to recover the stolen goods. The loss which was written off under orders of the competent authority did not disclose any negligence on the part of any Government servant. To ensure safety in future a night guard has been appointed solely for the institution and the attached hostel.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Medical".			
A.—MEDICAL ESTABLISHMENT—			
A.-1.—Pay of Officers—			
	Rs.		
O.	3,51,340	} 2,95,300	} 2,95,771
R.	—56,040			}	} +471
A.-2.—Pay of Establishment—			
O.	5,26,618	} 4,04,200	} 4,14,098
R.	—1,22,418			}	} +9,898
A.-3.—Allowances, honoraria, etc.—			
O.	4,75,640	} 3,07,985	} 3,18,115
R.	—1,67,655			}	} +10,130
A.-4.—Contract Contingencies—			
O.	35,000	} 29,300	} 33,505
R.	—5,700			}	} +4,205
Col. 4.—Expenditure on purchase of and repairs to furniture exceeded anticipations.			
A.-5.—Other Contingencies—			
O.	27,182	} 32,854	} 37,043
R.	5,672			}	} +4,189
Col. 4.—Due to purchase of type-writers towards the close of the year.			
A.-6.—Establishment charges payable to other Governments, Departments, etc. . . .			
		8,000	..
			—8,000
Col. 4.—Non-receipt of debit from the Central Government on account of the State Government's share of the cost of higher training abroad of medical personnel.			
A.-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—6,000	} ..	} ..
R.	6,000		
B.—HOSPITALS AND DISPENSARIES—			
B.-1.—Pay of Officers—			
O.	2,73,120	} 2,81,500	} 2,72,326
R.	8,380			}	} —9,174

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Medical"—<i>contd.</i>			
B.—HOSPITALS AND DISPENSARIES—<i>concl'd.</i>			
B.-2.—Pay of Establishment—			
	Rs.		
O.	14,86,351	} 13,24,578	12,74,963
R.	-1,61,773			-49,615
B.-3.—Allowances, honoraria, etc.—			
O.	11,03,532	} 12,67,978	12,73,428
R.	1,64,446			+5,450
B.-4.—Contract Contingencies—			
O.	7,70,100	} 7,31,026	7,03,200
R.	-39,074			-27,826
B.-5.—Other Contingencies—			
O.	29,41,508	} 38,17,524	39,91,213
R.	8,76,016			+1,73,689
Col. 4.—Unanticipated adjustment of book debits late in the year.			
B.-6.—Grants-in-aid, Contributions, etc.—			
Grants to Hospitals and Dispensaries—			
<i>Charged—</i>			
O.	1,20,000	} 60,000	60,000
R.	-60,000		
<i>Voted—</i>			
O.	11,29,551	} 11,91,819	12,10,815
R.	62,268			+18,596
B.-7.—Establishment charges payable to other Governments, Departments, etc.			
		7,500	..
			-7,500
Col. 4.—Non-receipt of debit from the Central Government on account of the State Govern- ment's share of the cost of medical treatment of seamen at the Seamen's Clinic, Calcutta.			
B.-8.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	-2,192	} ..	..
R.	2,192		
C.—GRANTS FOR MEDICAL PURPOSES—			
O.	6,38,400	} 6,21,688	6,22,812
R.	-16,712			+1,124

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Medical"—contd.			
D.—MEDICAL COLLEGE AND SCHOOLS—			
D.-1.—Pay of Officers—			
	Rs.		
O.	5,16,015	} 4,75,000	4,62,159
R.	—41,015		
D.-2.—Pay of Establishment—			
O.	1,71,870	} 1,64,500	1,59,676
R.	—7,370		
D.-3.—Allowances, honoraria, etc.—			
O.	2,70,171	} 2,55,646	2,56,246
R.	—14,525		
D.-4.—Contract Contingencies—			
O.	65,000	} 50,650	49,669
R.	—14,350		
D.-5.—Other Contingencies—			
O.	3,80,364	} 2,78,000	2,39,419
R.	—1,02,364		
Col. 4.—Non-purchase of stores and boxes (Rs.21,396) and grant of less facilities to students (Rs. 17,185).			
D.-6.—Grants-in-aid, Contributions, etc.—			
O.	6,000	} 8,100	8,100
R.	2,100		
D.-8.—Deduct— Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—26,420	} ..	—36,216
R.	26,420		
Col. 4.—(i) More students being on training than budgeted for (Rs. 6,778) and (ii) injudicious reappropriation (Rs. 26,420) and (iii) recovery of the cost of training debited to sub-head J (Rs. 3,018). See also paragraph 2 of the Review.			
E.—MENTAL HOSPITAL—			
E.-1.—Pay of Officers—			
O.	1,200	} 2,340	1,754
R.	1,140		

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Medical"—contd.			
E.—MENTAL HOSPITAL—concl'd.			
E.-2. Pay of Establishment—			
	Rs.		
O.	6,000	9,800	5,577
R.	3,800		
Col. 4.—Due to the vacant posts.			
E.-3.—Allowances, honoraria, etc.—			
O.	7,300	7,500	6,811
R.	200		
E.-4.—Contract Contingencies	15,000	15,343	+ 343
E.-5.—Other Contingencies—			
O.	11,500	14,500	15,516
R.	3,000		
E.-6.—Establishment charges payable to other Governments, Departments, etc.—			
O.	8,50,000	7,80,099	8,14,307
R.	—69,901		
F.—CHEMICAL EXAMINER—			
O.	1,22,000	1,30,426	1,31,126
R.	8,426		
G.—CHARGES IN ENGLAND—			
High Commissioner for India—			
O.	40,000	68,000	72,826
R.	28,000		
H.—PROVINCIALISATION OF SADAR AND SUB-DIVISIONAL HOSPITALS—			
H.-1.—Pay of Officers—			
O.	78,200	65,000	63,073
R.	—13,200		
H.-2.—Pay of Establishment—			
O.	6,30,388	6,18,000	6,23,828
R.	—12,388		

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Medical"—concl'd.			
H.—PROVINCIALISATION OF SADAR AND SUB-DIVISIONAL HOSPITALS—concl'd.			
H.-3.—Allowances, honoraria, etc.—			
	Rs.		
O.	3,93,560	4,00,000	4,07,390
R.	6,440			+ 7,390
H.-4.—Contract Contingencies—			
O.	7,06,575	6,57,000	6,48,744
R.	-49,575			-8,256
H.-5.—Other Contingencies—			
O.	8,66,277	7,42,837	8,06,923
R.	-1,23,440			+ 64,086
I.—WORKS—			
R.	42,72,000	42,72,000	27,19,756
			-15,52,244
Col. 4.—Non-completion of certain works within the year.			
J.—DEVELOPMENT PROGRAMME—			
O.	1,52,90,000	1,08,31,000	99,70,885
R.	-44,59,000			-8,60,115
See paragraph 4 of the Review.			
K.—SUSPENSE—			
K.-1.—Gross Charges			
	50,00,000	44,73,810	-5,26,190
K.-2.—Deduct—Issues to other Governments, Depart- ments, etc.			
	-50,00,000	-18,55,456	+ 31,44,544
Col. 4.—Due to delay in the submission of adjustment bills. See the Annexure.			
For rounding.		350	..
			-350
Surrenders or withdrawals within grant or appro- priation—			
Charged			
	60,000	60,000	..
			-60,000
Voted—			
R. Gross			
	34,612	34,612	..
			-34,612
R. Deductions			
	-34,612	-34,612	..
			+ 34,612
Totals—			
Charged			
	1,20,000	60,000	-60,000
Voted—			
Gross			
	3,02,01,612	3,05,44,771	+ 3,43,159
Deductions			
	-34,612	-36,216	-1,604
Net			
	3,01,67,000	3,05,08,555	+ 3,41,555

REVIEW.

In the charged section there was a saving of Rs. 60,000 in the appropriation under sub-head B.-6 owing to a change in classification. In the voted section, however, the expenditure exceeded the grant by Rs. 3,41,555.

2. *Sub-head D.-8.*—The bulk of the saving under this sub-head was due mainly to (i) injudicious reappropriation (Rs. 26,420) and (ii) increase in the number of trainees (Rs. 6,778). The absence of provision for these recoveries indicates defective control.

3. In course of local inspection of the accounts of a hospital it was noticed that on an average about 56 maunds of coal were issued monthly for the boiler of hot water in the Nurses' quarters throughout the year. The question was raised in audit as to whether there was real necessity for supplying the same quantity of hot water during summer as in winter. It has since been intimated that the possibility of curtailment of the expenditure is under the consideration of Government.

4. *Sub-head J—Development Programme.*—The details of the expenditure incurred under the sub-head are given below :—

Serial No.	Name of the Scheme.	Expenditure for 1950-51.	Expenditure to end of 1950-51.
1	2	3	4
		Rs.	Rs.
1.	Increase in the number of rural dispensaries and establishment of Public Health Units	8,27,557	46,91,071
2.	Maintenance of Auxiliary Government Hospitals	49,29,168	2,42,43,504
3.	Rehabilitation and Improvement of existing Hospitals	9,71,214	33,05,602
4.	Establishment of a Temporary Medical College in the Lake Area in Calcutta with a 1,000 bedded Hospital (Provincial Share)	10,19,412	20,80,900
5.	Children's Ward in Medical College Hospitals, Calcutta	29,066	1,54,018
6.	Creation of an Ambulance Service	1,89,819	2,85,877
7.	Control and Provention of Venereal Diseases	2,01,256	7,26,096
8.	Establishment of T. B. Sanatorium and Establishment of a T. B. Hospital at Kancharapara	10,42,924	35,03,152
9.	Establishment of a Rural Nursing Service and improvement of Nursing System	1,83,015	2,77,502
10.	Conversion of N. R. Sarkar Medical School (Campbell Medical School), Calcutta, into a College and provision of 100 additional beds	5,24,477	10,61,016
11.	Improvement of Pharmacy and Pharmacy Training	17,905	34,435
12.	Ayurvedic College	35,000	85,000
13.	Dental Medical College	72	72
14.	Provision of an Infectious Diseases Hospital in Calcutta.	..	1,41,252
	TOTAL	99,70,885	4,05,89,527

REVIEW—*concl'd.*

5. The store accounts from 1947-48 to 1950-51 of a big hospital having large stores could not be included in the Appropriation accounts as no value account of the stores had been maintained since the 9th March, 1946 when the hospital was taken over by the Government of Bengal. No effective step for valuation of the numerous items of stores including instruments, appliances, drugs, furniture, etc., handed over to the hospital have been taken so far.

No proper and complete physical verification of stores was done at any time. Large quantities of stores have been lying unaccounted for since 1946. The inordinate delay in the preparation of the store accounts and physical verification of stores was brought to the notice of the State Government.

Consolidated Store Accounts of the Principal State Hospitals (except Kanchrapara T. B. Hospital) in West Bengal for the year 1950-51.

—	Instruments and appliances.	Medicines, drugs and dressings.	Bedding and clothing.	Crockery.	Miscellan- eous.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening Balance . . .	1,97,469	2,71,117	56,656	2,742	36,196
<i>Receipts—</i>					
By local purchase . . .	1,59,870	5,25,344	55,057	2,013	72,576
From other Governments, Depart- ments	2,04,923	11,55,269	88,837	54	31,515
From Overseas . . . . .	..	..	..	..	..
From other sources . . . . .	..	..	..	..	..
Issues during the year . . .	3,35,937	16,40,995	1,61,064	2,624	1,06,627
Depreciation, loss, shortage, etc., written off	1,090	249	..	..	12
Closing Balance	2,25,235	3,10,486	39,486	2,185	33,648

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 13th March,
1952.

} SANTI RANJAN DAS,
Accounts Assistant.

K. S. MITRA,
Deputy Director of Health
Services (Audit and Accounts),
West Bengal.

AUDIT CERTIFICATE.

The store accounts of the Sambhunath Pandit Hospital, Calcutta, and the Nil Ratan Sarkar Hospital, Calcutta, for 1950-51 were locally test-audited 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 2nd April, 1952. } }	D. C. GUHA, <i>Examiner, Outside Audit, West Bengal.</i>
---	---

AUDIT COMMENTS.

(i) In the store accounts of one of the hospitals it was found that the values of issues of the stores as shown in the store accounts were arrived at by deducting the values of stores in hand, found after physical verification, from those of the total receipts including the opening balance. The values of the issues could not, therefore, be independently checked.

(ii) (a) In another hospital the value of 2 wooden black boards procured by local purchase and 6 bed cradles received from the P. W. D. was not included in the store accounts owing to non-receipt of the supplier's bill.

(b) In the store accounts of the same hospital for 1948-49 value of a number of instruments and appliances and other miscellaneous articles received during the said year from the Lake Wing of the Central Medical Store, West Bengal, could not be included for non-receipt of the relevant priced vouchers. This value was not also included in the store accounts for the years 1949-50 and 1950-51 on the same grounds.

(c) In the same hospital certain medicines were noticed to have been lying in stock unused for more than two years.

Value Account of Stores of the Central Medical Stores, Health Services, West Bengal, for the year 1948-49.

—	Instruments and appliances.	Medicines, drugs and dressings.	Bedding and clothing.	Crockery.	Miscellaneous.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Opening Balance .	3,58,372	11,33,782	68,872	4,276	..
(Addition to and deduction from the Opening Balance due to fluctuation of rates between 1947-48 and 1948-49 and due to correction of ledger entries of 1947-48.)	(—)86,989	(—)92,706	(+)46,346	(+)5,955	+ 6,866
2. Receipts—					
(a) By local purchase	6,52,178	40,31,271	4,70,160	4,626	1,05,518
(b) From other Government Departments	1,945	1,42,360	4,666	..	..
3. Issues during the year	5,16,240	29,77,951	4,55,788	8,363	76,212
4. Depreciation, loss, shortage, etc., written off	..	..	..	..	..
Closing Balance . . .	4,09,266	22,36,756	1,34,256	6,494	36,172

Certified that the figures incorporated in the Store Accounts of the Central Medical Stores, for the period from 1st April, 1948 to 31st March, 1949 represent a true account of affairs and they agree with the figures recorded in the Departmental Registers. The closing balance of the stock was not, except in a few cases, in excess of our requirements. The figures are on the basis of the Stock Register. The stock was not physically verified.

The Store Accounts were prepared by—

1. Sri Ajit Narayan Das.
2. Sri Sudhir Kumar Nath.
3. Sri Bhupendra Mohon Bose.
4. Sri Probhat Kumar Ganguly.
5. Miss Deopty Sen Gupta.

CALCUTTA ;
The 22nd June, }
1951.

P. K. MUKHERJEE,
*Administrative Officer (Stores), Health Services,
West Bengal.*

Value Account of Stores of the Central Medical Stores, Health Services, West Bengal, for the year 1949-50.

	Instruments and appliances.	Medicines, drugs and dressings.	Bedding and clothing.	Crockery.	Miscellaneous.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Opening Balance .	4,09,266	22,36,756	1,34,256	6,494	36,172
(Addition to opening balance due to fluctua- tion of rates between 1948-49 and 1949-50.)	1,04,257	2,07,380	241	1,829	1,721
2. Receipts—					
(a) By local purchase	14,09,123	42,96,173	5,30,871	31,896	81,044
(b) From other Govern- ment Departments	3,712	3,31,344	4,927	..	373
3. Issues during the year	8,92,549	39,75,932	4,59,777	21,818	80,145
4. Depreciation, loss, shortage, etc., written off	..	..	..	..	..
Closing Balance . .	10,33,809	30,95,721	2,10,518	18,401	39,165

Certified that the figures incorporated in the Store Accounts of the Central Medical Stores for the period from 1st April, 1949 to 31st March, 1950 represent a true account of affairs and they agree with the figures recorded in the Departmental Registers. The closing balance of the stock was not, except in a few cases, in excess of our requirements. The figures are on the basis of the Stock Registers. The stock was not physically verified.

The Store Accounts were prepared by—

1. Sri Ajit Narayan Das.
2. Sri Sudhir Kumar Nath.
3. Sri Bhupendra Mohon Bose.
4. Sri Probhat Kumar Ganguly.
5. Miss Deepty Sen Gupta.

CALCUTTA ;
The 26th June,
1951. }

P. K. MUKHERJEE,
Administrative Officer (Stores), Health Services,
West Bengal.

AUDIT CERTIFICATE.

The store accounts of the Central Medical Stores, Calcutta for the years 1948-49 and 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 ;	}	G. B. LAHA,
<i>The 9th July, 1951.</i>		<i>Assistant Accounts Officer, West Bengal.</i>

AUDIT COMMENTS FOR 1948-49.

1. The stock of medicines and equipment received from the American Depot at Panagarh, Dt. Burdwan, in July, 1947, was accounted for in separate ledgers but the value thereof was not included in the store accounts for 1947-48 and for 1948-49. It was, however, included in the store accounts for 1949-50.

2. In some cases purchases were made in excess of requirements. Certain articles also remained in stock unutilised for more than a year.

3. The ledgers contained only quantity accounts of stores. Value accounts thereof should also have been kept.

4. The stock was not subjected to physical verification since the 15th August, 1947.

5. The additions to and deductions from the opening balances under different heads in the store accounts due to the fluctuation of rates and correction of postings in the ledgers were not susceptible of check.

AUDIT COMMENTS FOR 1949-50.

1. In some cases purchases were made in excess of requirements. Certain articles also remained in stock unutilised for more than a year.

2. The stock was not subjected to physical verification since the 15th August, 1947.

3. The ledgers contained only quantity accounts of stores. Value accounts thereof should also have been kept.

4. The additions to and deductions from the opening balances under different heads in the store accounts due to the fluctuation of rates and correction of postings in the ledgers were not susceptible of check.

*Value Account of stores of the Central Medical Stores, Health Services,
West Bengal, for the year 1950-51.*

—	Instruments and appliances.	Medicines, drugs and dressings.	Bedding and clothing.	Crockery.	Miscellaneous.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Opening Balance . . .	10,33,809	30,95,721	2,10,51 ⁸	18,401	39,165
(Addition to or deduction from the Opening Balance, due to fluctuation of rates between 1949-50 and 1950-51.)	44,898	—2,21,984	5,387	632	1,569
2. Receipts—					
(a) By local purchase . . .	5,46,629	32,75,091	1,53,218	13,172	69,572
(b) From other Government Departments	15,67,911	25,50,626	81,680	32,638	98,392
3. Issues during the year . . .	10,40,594	59,11,354	3,19,027	41,106	1,22,789
4. Depreciation, loss, short- age, etc., written off	..	..	..	..	..
Closing Balance . . .	21,52,653	27,88,100	1,31,776	23,737	85,909

Certified that the figures incorporated in the store accounts of the Central Medical Stores for the period from the 1st April, 1950 to the 31st March, 1951 represent a true account of affairs and they agree with the figures recorded in the Departmental Registers. The closing balance of the stock was not in excess of our requirements. The figures are on the basis of the stock Registers. About 80 per cent. of the stock was physically verified.

The store accounts were prepared by—

1. Sri Sudhir Kumar Nath.
2. Sri Probhat Kumar Ganguly.
3. Sri Mihir Kanti Dhar Roy.
4. Miss Deepty Sen Gupta.

CALCUTTA ;
The 31st March, 1952. }

P. K. MUKHERJEE,
*Administrative Officer (Stores), Health Services,
West Bengal.*

AUDIT CERTIFICATE.

The Store Accounts of the Central Medical Stores, Calcutta, for the year 1950-51 were locally test-audited under my supervision with reference to the local records, and I certify that, subject to the audit comments, the accounts are correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA ;
The 10th April, 1952. }

D. C. GUHA,
Examiner, Outside Audit, West Bengal.

 AUDIT COMMENTS.

About 80 per cent. of the stock was physically verified. The differences between the book balance and the actual balance found on physical verification—shortages or excesses as the case might be were adjusted in the accounts for 1950-51 for which sanction of the competent authority remains to be obtained.

2. The stores were valued at the latest procurement price. Those received from other Government Departments were valued at current market rate. Average rate should have been adopted with a view to obtaining more accurate results.

3. Purchases of medicines and equipments were made during 1950-51 without inviting competitive tenders during the year. This is open to serious objection. In the absence of competitive tenders it cannot be said that the purchases could not have been made at cheaper rates.

4. Cost of medicines, etc., supplied to various Government hospitals, institutions, etc., amounting to Rs. 38,99,900, and those supplied to non-Government institutions amounting to Rs. 20,457 were outstanding in 1950-51 accounts awaiting adjustment and recovery.

5. Value account was not maintained in the ledger.

6. Additions to and/or deductions from the opening balance due to fluctuation of rates and/or correction of postings in the ledger were not checked as the relevant records were not available at the time of audit.

ANNEXURE (See Sub-head K).

The minor head 'K—Suspense' accommodates the interim transactions in connection with the purchase of medical stores by the Administrative Officer, Central Medical Stores, and the supply thereof to the different institutions, etc. The transactions during the year 1950-51 under this head were as follows :—

	Rs.
Stock—	
Opening Balance	29,76,655
Gross Charges	44,73,810
Deduct—	
Issues to other Governments, etc.	—18,55,456
Other Credits . . . . .	..
Closing Balance	55,95,009

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "39.—Public Health".			
A.—PUBLIC HEALTH ESTABLISHMENT—			
A.(a).—Director of Health Services—			
A.(a)(1).—Pay of Officers—			
	Rs.		
O.	2,78,000	} 2,51,000	2,41,361
R.	—27,000			—9,639
A.(a)(2).—Pay of Establishment—			
O.	2,74,000	} 2,29,000	2,18,710
R.	—45,000			—10,290
A.(a)(3).—Allowances, honoraria, etc.—			
O.	3,13,000	} 2,82,973	2,72,259
R.	—30,027			—10,714
A.(a)(4).—Contract Contingencies—			
O.	14,000	} 17,065	16,965
R.	3,065			—100
A.(a)(5).—Other Contingencies—			
O.	33,700	} 38,982	43,664
R.	5,282			+4,682
A.(b).—Public Health Engineering—			
A.(b)(1).—Pay of Officers—			
O.	64,000	} 69,470	71,523
R.	5,470			+2,053
A.(b)(2).—Pay of Establishment—			
O.	1,10,000	} 1,13,560	1,12,816
R.	3,560			—744
A.(b)(3).—Allowances, honoraria, etc.—			
O.	96,000	} 1,04,750	1,04,743
R.	8,750			—7
A.(b)(4).—Contingencies—			
O.	26,300	} 26,990	25,733
R.	690			—1,257

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "39.—Public Health"—<i>contd.</i>			
A.—PUBLIC HEALTH ESTABLISHMENT—<i>concl'd.</i>			
A.(c).—Public Health Establishment (in Cooch Behar)—			
A.(c)(1).—Pay of Officers	3,600	..	—3,600
Col. 4.—The officer for whom provision had been made was not appointed during the year.			
A.(c)(2).—Pay of Establishment—			
	Rs.		
O.	43,930	25,040	40,381
R.	—18,890			+15,341
Col. 4.—Expenditure during the closing months of the year exceeded anticipations.			
A.(c)(3).—Allowances, honoraria, etc—			
O.	50,970	22,950	39,347
R.	—28,020			+16,397
Col. 4.—See sub-head A.(c)(2).			
A.(c)(4).—Other contingencies—			
O.	19,500	18,000	24,950
R.	—1,500			+6,950
Col. 4.—See sub-head A.(c)(2).			
B.—GRANTS FOR PUBLIC HEALTH PURPOSES—			
B.-1.—Grants-in-aid towards water works schemes—			
O.	91,500	2,14,480	2,10,883
R.	1,22,980			—3,597
B.-2.—Grants-in-aid towards sewerage schemes			
	40,000	₹ 36,408	—3,592
B.-3.—Grants-in-aid and contributions towards the pay of Health Officers and Sanitary Inspectors—			
O.	35,000	48,000	48,339
R.	13,000			+330
B.-4.—Other schemes—			
O.	7,15,800	7,71,438	7,97,754
R.	55,638			+26,316
B.-5.—Other Schemes (in Cooch Behar.)			
	6,000	6,472	+472

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "39.—Public Health"—<i>concl.</i>			
C.—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASE—			
	Rs.		
O.	18,12,400	20,07,280	16,36,260
R.	1,94,880			—3,71,020
Col. 4.—Mainly due to (1) liabilities carried forward (Rs. 2,60,900), (2) decrease in the price of certain chemicals (Rs. 30,000), (3) less expenditure on anti-plague scheme (Rs. 25,165) and fewer epidemic diseases in the city (Rs. 18,336).			
D.—BACTERIOLOGICAL LABORATORIES—			
O.	2,15,000	2,59,910	2,70,871
R.	44,910			+10,961
E.—PASTEUR INSTITUTE—			
O.	98,000	1,07,650	1,11,290
R.	9,650			+3,640
F.—WORKS—			
O.	49,700	83,020	—5,00,443
R.	33,320			—5,83,463
Col. 4.—Mainly due to non-receipt of bills from the suppliers for materials supplied during the year. See also the Annexure.			
G.—CHARGES IN ENGLAND—High Commissioner for India—			
O.	15,100	5,240	4,758
R.	—9,860			—482
I.—DEVELOPMENT PROGRAMME—			
O.	33,80,000	27,57,682	27,62,091
R.	—6,22,318			+4,409
See paragraph 2 of the Review.			
For rounding :		—500	..
Surrenders or withdrawals within grant—			
R.	2,81,420	2,81,420	..
			—2,81,420
TOTAL GRANT No. 21		77,85,000	65,97,135
			—11,87,865

REVIEW.

There was a saving of Rs. 11,87,865 in the total grant. The surrender of Rs. 2,81,420 reduced the saving to Rs. 9,06,445. The bulk of the saving was contributed by sub-heads C and F.

2. *Sub-Head--I.—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 1950-51.	Expenditure to end of 1950-51.
	Rs.	Rs.
Rural Water Supply	20,04,978	72,28,434
Water-supply and Drainage in Municipal Areas	3,14,373	14,52,862
Maternity and Child-welfare Scheme	22,080	1,14,281
Malaria control in the fringe area of the Salt Lakes to the east of Calcutta.	1,85,492	6,37,567
Anti-Leprosy Scheme	1,12,093	4,04,272
B. C. G. Vaccine Scheme	1,23,075	2,02,963
TOTAL	27,62,091	1,00,40,379

ANNEXURE.

Details of the transaction for the year 1950-51 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	—17,14,983	11,13,778	16,91,054	—5,77,276	—22,92,259
Miscellaneous Advances	2,41,827	5,35,630	5,22,532	13,098	2,54,925
TOTAL	—14,73,156	16,49,408	22,13,586	—5,64,178	—20,37,334

The credit balance of Rs. 22,92,259 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 rural water-supply schemes incurred in excess of the contribution made by the local funds awaiting adjustment in the following year and (3) advance payments against permits for certain materials to be transferred to the respective works in subsequent months on the receipt of materials.

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

155

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture".			
A.—DIRECTION—			
Rs.			
O. 2,67,800	} 2,40,550	2,33,388	—7,162
R. —27,250			
B.—SUPERINTENDENCE—			
B.(i).—Superintendence—			
B.(i)-1.—Pay of Officers—			
O. 92,000	} 60,000	58,990	—1,010
R. —32,000			
B.(i)-2.—Pay of Establishment—			
O. 21,47,000	} 20,55,000	20,28,112	—26,888
R. —92,000			
B.(i)-3.—Allowances, honoraria, etc.—			
O. 15,64,000	} 16,80,000	16,61,976	—18,024
R. 1,16,000			
B.(i)-4.—Contingencies—			
O. 2,51,000	} 2,37,000	2,30,389	—6,611
R. —14,000			
B.(i)-5.—Deduct—Cost of extension staff transferred to the head "Schemes financed from Procurement Bonus"—			
O. —29,64,000	} ..	..	..
R. 29,64,000			
B.(ii).—Superintendence (in Cooch Behar)—			
B.(ii)-1.—Pay of Officers—			
O. 3,600	} 4,000	3,960	—40
R. 400			
B.(ii)-2.—Pay of Establishment—			
O. 27,800	} 62,000	66,611	+4,611
R. 34,200			

Col. 4.—Increased expenditure on account of the new set-up of the Department could not be correctly estimated.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—<i>contd.</i>			
B.—SUPERINTENDENCE—<i>concl.</i>			
B.-(ii).—Superintendence (in Cooch Behar)—<i>concl.</i>			
B.-(ii)-3.—Allowances, honoraria, etc.—			
	Rs.		
O.	15,500	} 45,000	45,951
R.	29,500		
B.-(ii)-4.—Contingencies—			
O.	21,500	} 14,000	10,809
R.	—7,500		
Col. 4.—Non-utilisation of the provision for furniture for the new set-up.			
C.—EXPERIMENTAL FARMS—			
C.-(i).—Experimental Farms—			
O.	2,66,000	} 2,78,100	2,68,426
R.	12,100		
C.-(ii).—Experimental Farms (in Cooch Behar)—			
O.	63,900	} 52,500	40,283
R.	—11,400		
Col. 4.—Mainly non-utilisation of the provision for (i) purchase of livestock (Rs. 6,000) and (ii) petty construction and repairs (Rs. 4,600) for want of sanction.			
D.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS—			
D.-(2).—Other Charges—			
D.-(2)-1.—Pay of Officers—			
O.	10,000	} ..	..
R.	—10,000		
D.-(2)-2.—Pay of Establishment—			
O.	1,55,900	} 11,000	10,572
R.	—1,44,900		
D.-(2)-3.—Allowances, honoraria, etc.—			
O.	1,16,700	} 10,250	10,130
R.	—1,06,450		

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—<i>contd.</i>			
D.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS—<i>concl.</i>			
D.(2)—Other Charges—<i>concl.</i>			
D.(2).4.—Contingencies—			
	Rs.		
O.	40,98,000	76,700	77,041
R.	—40,21,300			+ 841
D.(2).5(a).—Cost of seeds, manures, implements, etc., in connection with schemes under "Grow More Food"—			
O.	1,13,88,000	..	..
R.	—1,13,88,000		
D.(2).5(b).—Intensive Food Production Schemes—			
R.	1,24,76,845	1,24,76,845	1,02,58,768 —22,18,077
<p>Col. 4.—Mainly due to (1) abandonment of certain small irrigation schemes for want of local contribution and late starting of certain others (Rs. 15,88,000), (2) less cost of power pumping plants (Rs. 2,34,000), (3) non-availability of the full quantity of potato seeds for preservation in Brooklyn ice plant (Rs. 1,29,000), (4) non-payment of cost of land acquired for a farm (Rs. 2,18,000) and (5) establishment of a less number of demonstration centres (Rs. 39,000).</p>			
D.(2).6.—Grants-in-aid, Contributions, etc.—			
O.	36,000	28,000	29,086
R.	—8,000			+1,086
D.(2).7.—Establishment charges payable to other Governments, Departments, etc.—			
O.	8,500	6,500	6,050
R.	—2,000			— 450
D.(2).8.—Schemes financed from Procurement Bonus—			
O.	56,89,000	..	..
R.	—56,89,000		
D.(2).9.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—8,500	—6,500	—6,050
R.	2,000			+ 450

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—<i>contd.</i>			
E.—AGRICULTURAL EXPERIMENTS AND RESEARCH—			
E.-1.—Pay of Officers—			
	Rs.		
O.	1,22,880	73,270	72,795
R.	—49,610			—475
E.-2.—Pay of Establishment—			
O.	3,43,100	2,21,440	2,11,805
R.	—1,21,660			—9,635
E.-3.—Allowances, honoraria, etc.—			
O.	2,70,520	1,95,049	1,95,490
R.	—75,471			+441
E.-4.—Contingencies—			
O.	2,14,400	2,55,331	2,53,539
R.	40,931			—1,792
E.-5.—Grants-in-aid, Contributions, etc.—			
O.	18,700	250	250
R.	—18,450		
E.-6.—Research Schemes financed jointly by the State Government and the Central Committee—			
R.	1,13,900	1,13,900	1,01,918
E.-7.—Establishment charges payable to other Governments, Departments, etc.—			
O.	96,500	56,290	63,750
R.	—40,210			+7,460
Col. 4.—Mainly due to recovery of contribution towards expenditure on certain schemes from the Indian Council of Agricultural Research at the rate of 75 per cent. instead of 50 per cent. adopted in the estimates.			
E.-8.—<i>Deduct</i>—Establishment charges recover- able from other Governments, Departments, etc.—			
O.	—1,01,500	—57,700	—60,410
R.	43,800			—2,710

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—<i>contd.</i>			
F.—AGRICULTURAL EDUCATION—			
Rs.			
O. 68,300	} 42,400	40,778	-1,622
R. -25,900			
G.(i).—Botanical and other Public Gardens—			
O. 3,72,500	} 3,96,882	3,93,420	-3,462
R. 24,382			
G.(ii).—Botanical and other Public Gardens (in Cooch Behar).	35,400	37,278	+1,878
H.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.—			
O. 28,000	} 20,240	24,480	-4,760
R. 1,240			
Col. 4.—Provision for payment of grant for establishment of sub-stations for Agricultural research in jute was not required.			
I.—AGRICULTURAL DEVELOPMENT—			
S. 1	} ..	1,01,221	+1,01,221
R. -1			
Col. 4.—Due to cost of excavation of retting tanks in connection with the increased production of jute, the expenditure under which is wholly recoverable from the Central Government. See paragraph 2 of the Review.			
J.—WORKS—			
O. 10,900	} ..	..	..
R. -10,900			
K.—CHARGES IN ENGLAND—HIGH COMMISSIONER FOR INDIA—			
O. 2,900	} 6,720	5,374	-1,346
R. 3,820			
M.—DEVELOPMENT PROGRAMME—			
O. 13,81,000	} 16,76,300	15,48,521	-1,27,779
R. 2,95,300			
See paragraph 3 of the Review.			
For rounding	-300	..	..
TOTAL—MAJOR HEAD—"40.—AGRICULTURE"—			
O. 2,61,13,000	} 2,03,75,417	1,80,24,701	-23,50,716
S. 1			
R. -57,37,584			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "71.—Capital Outlay on schemes of Agricultural Improvement and Research".			
N.—DEVELOPMENT PROGRAMME	45,000	39,776	—5,224
	See paragraph 4 of the Review.		
Surrenders or withdrawals within grant—			
	Rs.		
R. Gross	87,47,384	87,47,384	—87,47,384
R. Deductions	—30,09,800	—30,09,800	+30,09,800
TOTAL GRANT NO. 22—			
Gross	2,92,32,001	1,81,30,937	—1,11,01,064
Deductions	—30,74,000	—66,460	+30,07,540
Net	2,61,58,001	1,80,64,477	—80,93,524

REVIEW.

There was a saving of Rs. 80,93,524 in the total grant. The surrender of Rs. 57,37,584 reduced the saving to Rs. 23,55,940 as compared with the final modified grant.

2. No provision was made to meet the expenditure of Rs. 1,01,221, adjusted under sub-head I, on account of cost of excavation of retting tanks in connection with increased production of jute, although an expenditure of Rs. 1 lakh was anticipated in the revised estimate. The controlling authority stated that no provision had been made as the expenditure was wholly recoverable from the Central Government. This indicates defective control.

3. Sub-head M—Development Programme includes expenditure on the following schemes—

Names of schemes.	Expenditure during 1950-51.	Expenditure to end of 1950-51.
	Rs.	Rs.
1. Establishment of a Central Livestock Research-cum-Breeding Station at Haringhatta.	13,79,594	25,85,861
2. Expansion of Commodity Grading Centres	10,650	26,657
3. Improvement of Livestock Industry	19,139	2,31,330
4. Improvement of Agricultural School at Chinsura	46,342	46,342
5. Agricultural Research	92,796	92,796
TOTAL	15,48,521	29,82,986

REVIEW—*contd.*

4. The expenditure booked under sub-head N.—Development Programme represents cost of purchase of tractors for cultivation in Cooch Behar.

5. A sum of Rs. 2,005 representing advances paid by intending purchasers of grafts from a horticultural farm was deposited on the 27th July, 1948 into a non-scheduled bank instead of into the treasury. Out of the above amount a sum of Rs. 381 was withdrawn and refunded to the parties who could not be supplied with grafts. The balance, *viz.*, Rs. 1,624 which represented sale proceeds was not deposited into the treasury by withdrawal from the bank which ceased functioning from the 13th September, 1948. It was ordered by Government that the total amount of loss should be recovered from the officers at fault but as one of the officers has already retired from the service no recovery of the amount could be made as yet. The final decision of Government in the matter is still awaited.

6. *Deposit Account of the Grant made by the Indian Council of Agricultural Research.*—The grants received from the Council towards the cost of research schemes undertaken at their instance are credited to this deposit account. The expenditure incurred on the schemes is booked under sub-head E-7 of this Grant. At the end of the year an amount equivalent to the share of expenditure to be met from the grants made by the Council is debited to this deposit account by corresponding credit to the revenue head, *viz.*, XXIX.—Agriculture.

An account of the transactions during the year 1950-51 is given below :—

	Rs.
Opening balance	16,272(a)
Receipts	94,930
Charges	86,837(b)
Closing balance	24,366

(a) The opening balance differs from the last year's closing balance as a result of revised allocation of balances on the 15th August, 1947.

(b) Grant No. 22.—Sub-head E.-7—Expenditure incurred prior to 1949-50 but debited to the deposit account. Rs. 48,375

Expenditure incurred in 1950-51	56,627
<i>Deduct</i> —Expenditure incurred in 1950-51 but not debited to the deposit account.	—18,165
Total	86,837

7. *Deposit Account of the Grant from Indian Central Sugarcane Committee.*—This deposit account is intended for recording transactions relating to the grant made by the Committee for the development of sugarcane cultivation in West Bengal. The procedure for the accounting of these grants is similar to

REVIEW—concl'd.

that adopted for the grants received from the Indian Council of Agricultural Research, *vide* paragraph 6 above. The expenditure on the scheme is booked under sub-head E of this Grant. At the end of the year an amount equivalent to the share of expenditure to be met from the grants made by the Committee is debited to this deposit account by corresponding credit to the revenue head, *viz.*, XXIX.—Agriculture.

An account of the transactions during the year 1950-51 is given below :—

	Rs.
Opening balance	94,021
Receipts	1,06,545
Charges	86,485(a)
Closing balance	1,14,081

	Rs.
(a) Grant No. 22.—Sub-head E.—	
Expenditure incurred in 1949-50 but debited to the deposit account in 1950-51	894
Expenditure incurred in 1950-51	85,591
TOTAL	86,485

8. *Deposit Account of Grant made by the Indian Oil Seeds Committee.*—The grants received from the Committee towards the cost of oil seed researches in West Bengal undertaken at their instance are credited to this deposit account. The procedure for accounting of these grants is similar to that adopted for the grants received from the Indian Council of Agricultural Research, *vide* paragraph 6 above. The expenditure on the scheme is booked under sub-head E of this grant. An amount equivalent to the share of expenditure to be borne by the Committee is credited at the end of the year to the head XXIX.—Agriculture by debit to this deposit account.

An account of the transactions during the year 1950-51 is given below :—

	Rs.
Opening balance . . . . .	..
Receipts	13,637
Charges	7,974
Closing balance	5,663

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "41.—Veterinary"—			
A.—SUPERINTENDENCE—			
O.	1,83,000		
R.	8,855	1,91,855	1,91,204
			—651
B.—VETERINARY EDUCATION AND RESEARCH—			
O.	3,70,720		
R.	—7,265	3,63,455	3,50,644
			—12,811
C.—SUBORDINATE ESTABLISHMENT—			
O.	3,05,500		
R.	—25,980	2,79,520	2,88,604
			+9,084
D.—HOSPITALS AND DISPENSARIES—			
D.-1.—Pay of Officers—			
O.	14,000		
R.	2,000	16,000	15,896
			—104
D.-2.—Pay of Establishment—			
O.	2,54,300		
R.	—53,900	2,00,400	2,02,831
			+2,431
D.-3.—Allowances, honoraria, etc.—			
O.	2,13,500		
R.	1,400	2,14,900	2,05,708
			—9,192
D.-4.—Contingencies—			
O.	1,69,800		
R.	—76,800	93,000	1,08,755
			+15,755
Col. 4.—Mainly liabilities of the previous year. See paragraph 2 of the Review.			
D.-5.—Grants-in-aid, contributions, etc.—			
R.	93	93	93
D.-6.— <i>Deduct</i> —Establishment and other charges recoverable from other Governments, Departments, etc.—			
O.	—80,000		
R.	74,360	—5,640	..
			+5,640
Col. 4.—Late decision of the Indian Council of Agricultural Research not to finance a scheme.			
D.-7.— <i>Add</i> —Establishment and other charges payable to other Governments, Departments, etc.		16,700	..
			—16,700
Col. 4.—See note under D.-6. See also paragraph 3 of the Review.			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "41.—Veterinary"—concl'd.			
F.—PRIZES—			
	Rs.		
O.	1,000	1,118	1,116
R.	118		
H.—WORKS	5,970	4,196	—1,774
I.—CHARGES IN ENGLAND—HIGH COMMISSIONER FOR INDIA—			
O.	700	120	..
R.	—580		
K.—DEVELOPMENT PROGRAMME—			
O.	40,000	38,000	38,247
R.	—2,000		
See paragraph 4 of the Review.			
For rounding	—190	..	+190
Surrenders or withdrawals within grant—			
R. Gross	1,54,059	1,54,059	..
R. Deductions	—74,360	—74,360	..
Total Grant No. 23—			
Gross	15,75,000	14,07,294	—1,67,706
Deductions	—80,000	..	+80,000
Net	14,95,000	14,07,294	—87,706

REVIEW.

There was a saving of Rs. 87,706 in the total grant. The surrender of Rs. 79,699 reduced the saving to Rs. 8,007 as compared with the final modified grant.

2. The final excess under D.-4 due mainly to arrear liabilities of the previous year could not be covered by re-appropriation during the year. The controlling authority stated that for want of timely information from the district officers the excess could not be regularised during the year and that suitable action had been taken to avoid such irregularities in future.

3. Although the anticipated recovery of Rs. 16,500 from the Indian Council of Agricultural research on account of certain schemes included under sub-head D.-6 was reduced by a sum of Rs. 10,860, the corresponding provision included under D.-7 was not reduced. This indicates defective control.

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 1950-51 amounted to Rs. 94,596.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "42.—Co-operation"			
A.—SUPERINTENDENCE—			
A.-(1).—Superintendence—			
A.-(1)-1.—Pay of Officers—			
	Rs.		
O.	85,000	84,500	87,270
R.	—500		
			+2,770
A.-(1)-2.—Pay of Establishment—			
O.	6,11,000	5,80,000	5,63,739
R.	—31,000		
			—16,261
See paragraph 2 of the Review.			
A.-(1)-3.—Allowances, honoraria, etc.—			
O.	5,80,000	5,05,000	4,88,050
R.	—55,000		
			—16,950
See paragraph 2 of the Review.			
A.-(1)-4.—Contingencies—			
O.	40,000	46,000	38,836
R.	6,000		
			—7,164
Col. 4.—Mainly due to non-drawal of house rent by some Circle Inspector (Rs. 4,000) and part of the expenditure on the re-organisation being met from sub-head E. (Rs. 3,500).			
A.-(2).—Superintendence (in Cooch Behar)—			
R.	5,200	5,200	5,133
			—67
B.—GRANTS-IN-AID—			
O.	1,000	46,000	44,271
R.	45,000		
			—1,729
C.—OTHER CHARGES—			
C.-(1)—Expenditure in connection with the scheme for Co-operative Training and Education—			
O.	89,000	70,000	69,934
R.	—19,000		
			—66

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "42.—Co-operation"—<i>concl.</i>			
C.—OTHER CHARGES—<i>concl.</i>			
C.(2).—Expenditure in connection with the schemes for the development of handloom industry—			
	Rs.		
O.	65,300	..	212
R.	—65,300		
E.—DEVELOPMENT PROGRAMME—			
O.	3,30,000	2,25,725	2,30,178
R.	—1,04,275		
See paragraphs 2 and 3 of the Review.			
For rounding	—300	..	+300
Surrenders or withdrawals within grant—			
R.	2,18,875	..	—2,18,875
TOTAL—Grant No. 24	17,81,000	15,27,623	—2,53,377

REVIEW.

There was a saving of Rs. 2,53,377 in the total grant. The surrender of Rs. 2,18,875 reduced the saving to Rs. 34,502 as compared with the final modified grant.

2. Provision for the re-organisation of the staff for the whole year was made both under Superintendence (Sub-heads-A.-(1) 2 and A.-(1) 3) as well as under Development Programme (Sub-head E). This indicates defective budgeting. The excess provision thus made was, however, surrendered.

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

Name of the scheme—Re-organisation of the staff of the Co-operative Department.

Rs.

Expenditure during 1950-51 2,30,178

Expenditure to end of 1950-51 8,92,372

4. *Deposit Account of Grants from the Central Government for the Development of Handloom Industries.*—These grants are received from the Central Government for the development of handloom industries in West Bengal

REVIEW—contd.

and are credited to this deposit account. The expenditure incurred on the scheme is booked under sub-head C(2) of this grant. At the end of the year an amount equivalent to the expenditure on the scheme booked under the above sub-head is debited to this deposit account by corresponding credit to the revenue head, viz., XXXI.—Co-operation.

An account of the transactions during the year 1950-51 is given below :—

	Rs.
Opening balance	43,531
Receipts . . . . .	..
Expenditure	19,328(a)
Closing balance	24,203

(a) Expenditure incurred in 1949-50 but debited to the deposit account in 1950-51	19,328
Expenditure in 1950-51	212
Expenditure incurred in 1950-51 but not debited to the deposit account, the subvention being discontinued by the Central Government	—212
	19,328

5. *Land Mortgage Banks.*—For providing long-term credits to agriculturists, nine Land Mortgage Banks had been established between 1933-34 and 1941-42 out of which only two, viz., the Land Mortgage Banks at Birbhum and Burdwan, are situated in West Bengal after the Partition. Government paid 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 become 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. The total amount paid by Government to each of the Banks in West Bengal up to the 30th June, 1951, is as shown below :—

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

The sub-joined statement 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, 1951, 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 and leave contribution payable by them are shown against item 9 of the statement. These amounts have since been recovered.

REVIEW—concl'd.

From the review of the working of the Banks by the Registrar of Co-operative Societies, West Bengal, it appears that their financial position continues to be satisfactory, although the profits realised during the year under report have fallen below those of the preceding year.

Statement showing the revenue position of the Land Mortgage Banks for the year ending June 1951.

Particulars.	Birbhum.	Burdwan.
	Rs.	Rs.
1. Interest earned and other receipts	19,412	43,258
2. <i>Deduct</i> —Interest paid and other charges	9,580	23,956
3. Gross profit	9,832	19,302
4. Management charges	9,158	12,292
5. Difference (net profit)	674	7,010
6. Government subsidy . . . . .	..	..
7. Management charges drawn from Government	7,802	9,816
8. Leave contribution payable by the Banks	120	185
9. Amount recoverable from the Banks	7,922	10,001

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries and Supplies".			
A.—INDUSTRIES—			
A.-1.—Pay of Officers—			
	Rs.		
O.	2,53,100	3,18,910	3,27,838
S.	4,500		
R.	61,310		
			+ 8,928
A.-2.—Pay of Establishment—			
O.	5,30,000	5,66,238	5,57,696
S.	31,500		
R.	4,738		
			- 8,542
A.-3.—Allowances, honoraria, etc.—			
O.	4,45,900	4,91,478	4,81,125
S.	27,400		
R.	18,178		
			- 10,353
A.-4.—Contract Contingencies			
		15,000	13,703
			- 1,297
A.-5.—Other Contingencies—			
O.	4,20,100	6,06,441	5,79,812
S.	97,900		
R.	88,441		
			- 26,629
A.-6.—Scholarships—			
O.	53,700	39,700	39,907
R.	-14,000		
			+ 207
A.-7.—Grants-in-aid, Contributions, etc.—			
O.	4,25,300	4,29,507	4,25,576
S.	5,000		
R.	-793		
			- 3,931
A.-8.—Miscellaneous—			
O.	12,500	12,433	12,342
R.	-67		
			- 91

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries and Supplies"—<i>contd.</i>			
A.—INDUSTRIES—<i>concl.</i>			
A.-9.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—			
	Rs.		
O	19,000	} —5,441	.. +5,441
R	13,559		
Col. 4.—Adjustment deferred till 1951-52 owing to late acceptance of the debit by the Central Government.			
A.-10.— <i>Add</i> —Establishment charges payable to other Governments, Departments, etc.—			
O	1,00,000	} 2,58,100	2,99,453 +41,353
S	2,01,600		
R	—43,500		
Col. 4.—Final grant based on the estimate furnished by the Regional Director of Resettlement and Re-employment proved to be smaller			
B.—SALT—			
O	12,200	} 12,521	12,542 +21
R	321		
D.—WORKS	7,000	..	—7,000
Col. 4.—The work continued up to the end of the financial year.			
E.—CHARGES IN ENGLAND—			
High Commissioner for India—			
O	4,200	} 10,200	15,750 +5,550
R	6,000		
Col. 4.—Mainly expenditure in connection with the training of officials abroad, not provided for in the budget of the High Commissioner.			
G.—DEVELOPMENT PROGRAMME—			
O	7,85,000	} 6,76,100	6,38,749 —37,351
S	20,100		
R	—1,29,000		
TOTAL—Major Head "43.—Industries and Supplies"—			
O	30,45,000	} 34,38,187	34,04,493 —33,694
S	3,88,000		
R	5,187		

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "XLI.—Receipts from Electricity Schemes"—Working Expenses—			
A.—BARRACKPORE ELECTRIC SUPPLY SCHEME—			
A.-1.—Maintenance—			
	Rs.		
O	1,65,000	}	.. .. ..
R	—1,65,000		
A.-2.—Establishment—			
O	82,000	}	2,00,350 1,67,119 —33,231
R	1,18,350		
Col. 4.—Mainly due to non-adjustment of contribution to Depreciation Reserve Fund and interest on capital owing to delay in the preparation of the Trading and Profit and Loss Account.			
A.-3.—Tools and Plant—			
O	20,000	}	.. .. ..
R	—20,000		
B.—COOCH BEHAR—			
B.-1.—Maintenance—			
O	16,000	}	1,11,500 1,23,850 +12,350
R	95,500		
Col. 4.—Due to payment of fuel oil bills towards the close of the year which could not be provided for owing to late receipt of information from Cooch Behar.			
B.-2.—Establishment—			
O	46,000	}	69,800 60,861 —8,939
R	23,800		
Col. 4.—Mainly due to transfer late in the year.			
B.-3.—Tools and Plant—			
O	48,000	}	.. .. ..
S	16,000		
R	—64,000		
TOTAL—Major Head "XLI.—Receipts from Electricity Schemes"—			
O	3,77,000	}	3,81,650 3,51,833 —29,820
S	16,000		
R	—11,350		

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "52-A.—Other Revenue Expenditure connected with Electricity Schemes"—				
C.—DEVELOPMENT PROGRAMME—				
Appointment of power engineers and staff for development of electricity—				
Rs.				
O. 1,80,000	}	1,68,000	1,46,584	
R. —12,000				—21,416
Col. 4.—Mainly due to the pay of some officers being met from the grant under sub-head 'F' owing to the officers being attached to the North Calcutta Electrification Scheme which could not be anticipated in time.				
Major Head "53.—Capital Outlay on Electricity Schemes met out of Revenue"—				
D.—ELECTRIC SUPPLY SCHEMES—				
D -1.—Barrackpore Electric Supply Scheme—				
O. 2,83,000	}	3,15,000	3,21,840	
R. 32,000				+6,840
D -2.—Cooch Behar Electric Supply Scheme—				
O. 53,000	}	1,37,000	1,00,663	
S. 96,000				—36,337
R. —12,000				
Col. 4.—Mainly due to debit for cost of materials purchased not received during the year.				
TOTAL—Major Head—"53.—Capital Outlay on Electricity Schemes met out of Revenue"—				
O. 3,36,000	}	4,52,000	4,22,503	
S. 96,000				—29,497
R. 20,000				
Major Head "72.—Capital Outlay on Industrial Development outside the Revenue Accounts"—				
E.—DEVELOPMENT PROGRAMME—				
E.-1.—Investments in Government commercial undertakings—				
E.-1(1).—Organisation of the Silk Reelers Co operative—				
O. 2,40,000	}	2,05,000	1,47,550	
R. —35,000				—57,450
Col. 4.—Mainly refund of unspent amount in previous year (Rs. 50,000) and non-completion of electrical work within the year (Rs 6,000).				

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "72.—Capital Outlay on Industrial Development outside the Revenue Accounts"—concl'd.			
E.—DEVELOPMENT PROGRAMME—concl'd.			
E.-1.—Investments in Government commercial undertakings—concl'd.			
E.-1(2).—Development of Salt Production—			
O Rs. 5,00,000	} 90,000	39,613	—50,387
R —4,10,000			
Col. 4.—Mainly cost of shares of the Bengal Salt Company adjusted under sub-head E.-2(1).			
E.-1(3)—Scheme for Industrial Centres—			
O 3,00,000	} 95,000	78,906	—16,094
R —2,05,000			
Col. 4.—Mainly due to delay in obtaining permit from the Directorate of Textiles for purchase of yarn.			
E.-1(4).—Acquisition of land by the State Government for the establishment of Telephone Cable Factory at Mihijam—			
S 1,50,000	} 2,50,000	9,961	—2,40,039
R 1,00,000			
Col. 4.—Liabilities for land compensation carried forward.			
E.-2.—Investment of shares in commercial concerns—			
E.-2(1).—Investments in shares of the Bengal Salt Company . . . . .	..	70,000	+70,000
Col. 4.—See note under E.-1(2). See also paragraph 4 of the Review.			
TOTAL—Major Head "72.—Capital Outlay on Industrial Development outside the Revenue Accounts"—			
O 10,40,000	} 6,40,000	3,46,030	—2,93,970
S 1,50,000			
R —5,50,000			
Major Head "81-A.—Capital Outlay on Electricity Schemes outside the Revenue Accounts"—			
F.—DEVELOPMENT PROGRAMME—			
O 24,00,000	} 21,92,400	18,50,798	—3,41,602
R —2,07,600			
Col. 4.—Due to (i) debits for cost of materials supplied not received during the year (Rs. 1,91,602), (ii) materials ordered for being delivered after the close of the year (Rs. 1,00,006) and (iii) cost of certain works not having been paid owing to late receipt of Government Order (Rs. 50,000).			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Surrenders or withdrawals within grant—			
	Rs.		
R. Gross	7,69,322	..	—7,69,322
R Deductions	—13,559	..	+13,559
Totals—			
Gross	80,47,000	65,22,238	—15,24,762
Deductions	—19,000	..	+19,000
Net	80,28,000	65,22,238	—15,05,762

REVIEW.

The original grant of Rs. 73,78,000 was augmented by supplementary grant of Rs. 6,50,000 against which the expenditure during the year was 65,22,238 resulting in a saving of Rs. 15,05,762. The surrender of Rs. 7,55,763 reduced the saving to Rs. 7,49,999 in the final modified grant.

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 1950-51.	(a) Expenditure to the end of 1950-51.
	Rs.	Rs.
(1) Appointment of power engineers and staff for development of electricity . . . . .	..	3,61,798
(2) Re-organisation of the Department of Industries	63,019	2,40,563
(3) Re-organisation of the Ceramic Institute	2,38,794	11,99,301
(4) Re-organisation of the Department of Sericulture	..	76,502
(5) Promotion of hand-made Paper Industry	21,434	1,10,650
(6) Establishment of an Industrial Trade Training Centre . . . . .	..	3,13,416
(7) Promotion of Khadi Industry	1,50,000	4,45,000
(8) Planning Committee for Heavy Chemical Industries in collaboration with Bihar	20,117	37,632
(9) Darjeeling Industrial School and Workshop	95,367	95,387
(10) Re-organisation of the Silk Technical Institute at Barrackpore	49,998	49,998
TOTAL	6,38,749	29,30,517

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

REVIEW—*concl'd.*

3. Sub-Head "E.—Development Programme" includes Capital Expenditure on the following Schemes :—

Name of the Scheme.	Expenditure during 1950-51.	Expenditure to the end of 1950-51.
	Rs.	Rs.
(1) Exploitation of Coastal and Estuarine Fisheries and provision of fishing fleet . . . . .	..	17,22,691
(2) Organisation of Silk Reelers Co-operative	1,47,550	10,01,554
(3) Development of Salt Production	39,613	1,34,810
(4) Scheme for Industrial Centres	78,906	3,03,906
(5) Acquisition of land by the State Government for the Establishment of a Telephone Cable Factory at Mihijam	9,961	9,961
(6) Investment of shares in Commercial Concerns of Bengal Salt Company	70,000	70,000
TOTAL	3,46,030	32,42,921

4. Sub-Head "F.—Development Programme" includes Capital Expenditure on the following Schemes :—

	Rs.	Rs.
1. North Calcutta Rural Electrification Scheme	17,64,666	17,64,666
2. Diesel Electric Pool	86,132	2,39,169
TOTAL	18,50,798	20,03,835

4. *Sub-Head E 2(1).*—The amount of Rs. 70,000 was invested in 2,800 ordinary shares of 25 each of the Bengal Salt Company. The shares were not released in the open market. No dividend was either declared or paid by the company.

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

An account of transactions during the year 1950-51 is given below :—

	Rs.
Opening balance . . . . .	..
Receipt	20,000
Charges	13,118
Closing balance	6,882

THE BARRACKPORE ELECTRIC SUPPLY, GOVERNMENT OF WEST BENGAL.

Revenue Account for the period ending 31st March, 1950.

Particulars. 1	Amount. 2	Particulars. 3	Amount. 4
	Rs.		Rs.
<i>A. Generation.</i>			
To Fuel	2,644	By Sale of Energy	2,42,074
Oil, waste and water	483	„ Sale—Street Lighting	11,893
Proportion of salaries of Engineers, etc.	3,030	„ Rental of meters of consumers' premises	2,53,967
Wages and gratuities	14,660	„ Service connection	5,130
Repairs and maintenance :—		„ Miscellaneous receipts from consumers	5,536
(a) Building	895		88
(b) Engine	488		
(c) Dynamo and Balancer	231		
(d) Switch Board	163		
(e) Pump &	33		
(f) Power house fittings	228		
„ Bulk supply from C.E.S.C. Ltd.	2,038		
	68,014		
	90,869		
<i>B. Distribution.</i>			
Proportion of salaries of Engineers	2,665		
Wages and gratuities	10,965		
Repairs to meters	5,875		
Repairs to mains	3,252		
	22,757		
<i>C. Public Lamps.</i>			
Attendance and Repairs	1,230		
Renewals	1,290		
	2,520		

D. Rents, Rates and Taxes.

" Rent payable	1,877
" Rates and Taxes	351
	2,228

E. Management expenses.

" General Establishment charges	38,623
" Stationery and Printing	300
" Stamps and telegrams	291
" Audit fee	1,000
	40,214

G. Depreciation.

" Depreciation in respect of machinery and plant.	2,622
" Mains	16,626
" House service	3,334
" Meters	4,216
" Furniture	505
" Building	1,932
	29,235

H. Special.

" Rent of telephone	977
" Insurance	1,098
" Balance carried to Net Revenue Account	2,075
	74,823

TOTAL	2,64,721
-----------------	----------

CALCUTTA;

B. K. DE,
Accountant, Electricity
Development.

A. K. BHAUMIK,
Chief Electrical Engineer, Electricity
Development.

The 14th March, 1951.

THE BARRACKPORE ELECTRIC SUPPLY, GOVERNMENT OF WEST BENGAL.

Net Revenue Account for the period ending 31st March, 1950.

Particulars.	Amount.	Particulars.	Amount.
	Rs.		Rs.
1	2	3	4
To Interest on consumer's deposit	200	By Balance from last Account	50,865
„ Interest on Capital Outlay	7,985	„ Balance from Revenue Account	74,823
„ Interest on balance of purchase price	15,721	„ Provision for Taxation written back	42,874
„ Provision for Doubtful and Bad Debts	328	„ Provision for Electricity Duty written back	16,622
„ Provision for arrear depreciation	11,808		
„ Provision for arrear audit fee	1,000		
„ Reserve for replacement and renewal	11,666		
„ Contingency Revenue	17,053		
„ Balance	1,19,423		
TOTAL	1,85,184	TOTAL	1,85,184

CALCUTTA ;
The 14th March, 1951.

B. K. DE,
Accountant,
Electricity
Development.

A. K. BHAUMIK,
Chief Electrical Engineer,
Electricity Development.

AUDIT CERTIFICATE.

The *Pro forma* accounts, viz., Revenue Account and Balance Sheet of the Barrackpore Electric Supply for the year 1949-50 were locally test-audited under my supervision with reference to the local records and I certify that subject to the remarks made in the inspection report the accounts are correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA ;
The 19th May, 1951.

N. DAS,
For Examiner, Outside Audit,
West Bengal.

THE BARRACKPORE ELECTRIC SUPPLY, GOVERNMENT OF WEST BENGAL,
General Balance Sheet as at 31st March, 1950.

Capital and Liabilities.	Property and Assets.			Amount.
	1	2	3		4
	Rs.	Rs.	Rs.	Rs.
Provision for Depreciation		63,689	Fixed Capital Expenditure—	
Provision for Bad Debt		631	Building	26,400
Provision for Interest on Capital Outlay		11,712	Machinery	1,05,911
Security Deposit from Consumers		19,613	Mains	99,729
Liabilities—			House Service	74,764
For Goods supplied	8,720		Electric Instrument	1,286
" Expenses	32,750		Furniture and fittings	4,016
" Other Finance	2,95,669		Meters	28,968
		2,47,139		3,41,074
Reserve for replacement and renewals		11,666	Stores at cost	43,777
" for contingencies		17,053	Government Account	47,715
" surplus account		1,19,423	Book Debts—	
			Sundry consumers (Good)	31,837
			Sundry consumers (Doubtful)	631
			North Calcutta Electrification Scheme	1,547
			Diesel Electric Pool	154
			Kilburn & Co., Ltd.	97
				34,266
			Deposits and Advances with Reserve Bank of India	19,463
			Cash and other balances—	
			Cash in transit	326
			Cash in hand	556
			Cash with station engineer	20
			Cash with Reserve Bank of India	3,729
				4,631
			TOTAL	4,90,926

CALCUTTA ;

B. K. DE,

Accountant, Electricity
Development.

A. K. BHAUMIK,
Chief Electrical Engineer, Electricity
Development.

The 14th March, 1951.

THE BARRACKPORE ELECTRIC SUPPLY, GOVERNMENT OF WEST BENGAL.
Stores Account for the period from the 2nd December, 1947 to 31st March, 1948.

Particulars.	Opening balance.	Receipts.	Issues.	Loss or shortage written off.	Closing balance
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Oil	1,473	824	..	649
Meters and Ammeters	3,191	720	..	2,471
Cables and Coppers	7,815	864	..	6,951
Poles, Lamps and Street Light Fittings	6,939	3,954	..	2,985
Notice Plate and Miscellaneous	15,477	1,547	..	13,930
TOTAL	34,895	7,909	..	*26,986

*Valued by Government and shown in the Balance Sheet as Rs. 24,397.

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 physically verified at the end of the financial year.

CALCUTTA ; } B. K. DE, A. K. BHAUMIK,
The 8th September, 1950. } Accountant, Electricity Chief Electrical Engineer,
Development. Electricity Development.

AUDIT CERTIFICATE.

The store accounts of the Barrackpore Electric Supply for the period from the 2nd December, 1947 to 31st March, 1948 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 ; } B. D. PAUL,
The 30th October, 1950. } Assistant Accounts Officer, West Bengal.

AUDIT COMMENTS.

The Barrackpore Electric Supply concern was taken over by the Government of West Bengal from M/S. Kilburn & Co. on and from the 2nd December, 1947. The book value of the stores on the 31st March, 1948 was Rs. 26,986 but at a valuation made by Government the actual value was computed to be Rs. 24,397 which was shown in the balance sheet. The purchase price of the stores acquired from M/S. Kilburn & Co. has not yet been finalised and the book value has therefore been shown as a note in the balance sheet.

THE BARRACKPORE ELECTRIC SUPPLY, GOVERNMENT OF WEST BENGAL.

Stores Account for the year 1948-49.

Particulars.	Opening balance.	Receipts.	Issues.	Loss or shortage written off.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Oil	649	2,344	2,256	..	737
Meters and Ammeters	2,471	3,053	4,085	64	775
Cables and Coppers	6,951	2,903	3,144	525	6,185
Poles, Lamps, Lamp Locks and Street Light Fittings	2,985	1,205	2,417	..	1,773
Notico Plate and Miscellaneous	13,930	6,353	5,641	..	14,642
TOTAL	26,986	15,858	18,143	589	*24,112

* Valued by Government and shown in the Balance Sheet as Rs 21,522.

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 physically verified at the end of the financial year.

CALCUTTA ;	}	B. K. DE,	A. K. BHAUMIK,
<i>The 8th September, 1950.</i>		<i>Accountant, Electricity Development.</i>	<i>Chief Electrical Engineer, Electricity Development.</i>

AUDIT CERTIFICATE.

The store accounts of the Barrackpore Electric Supply for the Year 1948-49 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 ;	}	B. D. PAUL,
<i>The 30th October, 1950.</i>		<i>Assistant Accounts Officer, West Bengal.</i>

AUDIT COMMENTS.

The Barrackpore Electric Supply concern was taken over by the Government of West Bengal from M/S. Kilburn & Co. on and from the 2nd December, 1947. The book value of the stores on the 31st March, 1949 was Rs. 24,112 but at a valuation made by Government the actual value was computed to be Rs. 21,522 which was shown in the balance sheet. The purchase price of stores acquired from M/S. Kilburn & Co. has not yet been finalised and the book value has therefore been shown as a note in the balance sheet.

THE BARRACKPORE ELECTRIC SUPPLY, GOVERNMENT OF WEST BENGAL.

Store Account for the year 1949-50.

Articles.	Opening balance.	Receipts.	Issues.	Loss or shortage written off.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Oil	737	3,603	3,052	..	1,288
Meters and Ammeters	775	3,610	2,079	..	2,306
Cables and Coppers	6,185	3,020	3,704	..	6,101
Poles, Lamps, Lamp Locks and Street Light Fittings	1,773	8,655	1,154	..	9,274
Notice Plate and Mis- cellaneous	14,642	17,834	7,668	..	24,808
TOTAL	24,112	37,322	17,657	..	*43,777

* Including one H. T. & three L. T. Switchgears for Talpukur A. C. Extension costing Rs. 11,255.

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 physically verified at the end of the financial year.

CALCUTTA ;	}	B. K. DE,	A. K. BHAUMIK,
The 14th March, 1951.		Accountant, Electricity Development.	Chief Electrical Engineer, Electricity Development.

AUDIT CERTIFICATE.

The store accounts of the Barrackpore Electric Supply undertaking for the year 1949-50 were locally test-audited under my supervision with reference to the local records and I certify that subject to the remarks made in the Inspection report the accounts are correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA ;	}	A. C. ROY,
The 6th May, 1950.		Assistant Accounts Officer, West Bengal.

NORTH CALCUTTA ELECTRIFICATION SCHEME.

Pro forma Account for the period from the 15th August, 1947 to the 31st March, 1948.

Capital and Liabilities.	Amount.	Property and Assets.	Amount.
1	2	3	4
Government Account	Rs. 2,19,236	Fixed Capital Expenditure—	Rs.
Sundry Creditors	7,096	Majorhat Godown at cost	7,500
Outstanding Liabilities—		Less Depreciation as per last account	469
Officers' salary for February and March, 1948	2,746	Added for this period	937
Staff salary for March, 1948	1,181	Motor Truck at cost	17,562
Allowances and Honoraria for March, 1948	1,162	Less Depreciation as per last account	637
Liability for Interest on Capital outlay	5,089	Added for this period	563
	2,127	Office Equipment at cost—	1,200
		Type-writers and Calculating machine	4,193
		Furniture and fittings	87
		Miscellaneous Equipments	806
			5,086
		Less depreciation as per last account	510
		Added for this period	327
		Stores, Tools and Plant as per store account	837
		Diesel Electric Pool	4,249
		Development Expenses Account	1,20,312
			1,141
			84,921
TOTAL	2,33,548	TOTAL	2,33,548

CALCUTTA ;
The 20th February, 1951. }B. K. DE,
Accountant, Electricity
Development.A. K. BHAUMIK,
Chief Electrical
Engineer, Electricity
Development.

AUDIT CERTIFICATE.

The *Pro forma* account of the North Calcutta Electrification Scheme for the period from the 15th August, 1947 to 31st March, 1948 was locally test-audited under my supervision with reference to the local records and I certify that subject to the audit comments the account is correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA ;
The 28th May, 1951. }

N. DAS,
For Examiner, Outside Audit Department,
West Bengal.

AUDIT COMMENTS.

1. The total expenditure booked in this office account under the head '72.—Capital Outlay on Industrial Development—North Calcutta Electrification Scheme' for the period from the 15th August, 1947 to 31st March, 1948 does not agree with the figures shown in the *Pro forma* account of the scheme under the head "Government Account". The discrepancy mentioned below should be reconciled at an early date.

Total expenditure shown in this office account.	Total expenditure shown in the <i>Pro forma</i> Account.	Difference.
Rs.	Rs.	Rs.
1,64,202	2,19,236	
Less opening balance	53,590	
	<hr/> 1,65,646	1,444

NORTH CALCUTTA ELECTRIFICATION SCHEME.

Store Accounts for the period from the 15th August, 1947 to the 31st March, 1948.

Particulars of Stores.	Opening balance.	Receipts.	Issues.	Depreciation, shortages, etc., written off.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Transformers . . .	..	58,677	..	..	58,677
2. Transformer Oil . . .	..	6,784	..	..	6,784
3. Meters	108	50,484	..	..	50,592
4. Wood Poles	1,350	..	..	..	1,350
5. Rail Poles . . . . .	..	..	..	..	..
6 Cable . . . . .	..	..	..	..	..
7. Switch Gear for Outdoor Sub stations . . .	..	..	..	..	..
8. Miscellaneous stores . . .	702	2,565	358	..	2,909
TOTAL	2,160	1,18,510	358	..	1,20,312

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.

CALCUTTA ;	}	B. K. DE,	A. K. BHAUMIK,
The 19th September, 1950.		Accountant,	Chief Electrical Engineer,
		Electricity Development.	Electricity Development.

AUDIT CERTIFICATE.

The store accounts of the North Calcutta Electrification Scheme for the period from the 15th August, 1947 to 31st March, 1948 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 ;	}	B. D. PAUL,
The 30th October, 1950.		Assistant Accounts Officer,
		West Bengal.

AUDIT COMMENTS.

The North Calcutta Electrification Scheme was under construction during the period under audit. There was nothing on record to indicate that the stock has been physically verified at any time.

NORTH CALCUTTA ELECTRIFICATION SCHEME.
Pro forma Account for the year ending on 31st March, 1949.

Capital and Liabilities. 1	Amount. 2	Property and Assets. 3	Amount. 4
Rs.	Rs.	Rs.	Rs.
Government Account	13,82,330	Fixed Capital Expenditure—	
Sundry Creditors	7,096	Majorhat Godown at cost	7,500
Liability for Interest on capital outlay	7,550	Less Depreciation as per last account	937
		Added for this year	750
Outstanding Liabilities—		Motor Truck at cost	1,687
Proportionate pay of officers for March, 1949	2,010	Less Depreciation as per last account	1,200
Pay of staff for March, 1949	829	Added for this year	9,462
Allowances and honoraria for March, 1949	1,015		10,662
	3,854	Office Equipment at cost—	
		Type-writers and calculating machines	4,193
		Furniture and fittings	1,187
		Miscellaneous equipments	872
			6,252
		Less Depreciation as per last account	838
		Added for this year	640
		Stores, tools and plant as per store account	1,478
		Development Expenses Account	4,774
		Diesel Electric Pool	1,75,513
		Advances recoverable	1,81,096
			1,141
			10,25,593
TOTAL	14,00,830	TOTAL	14,00,830

CALCUTTA, }
The 21st February, 1951. }
B. K. DE,

Accountant,
Electricity Development.

A. K. BHAUMIK,
Chief Electrical Engineer,
Electricity Development.

AUDIT CERTIFICATE.

The *Pro forma* account of the North Calcutta Electrification scheme for the year 1948-49 was locally test-audited under my supervision with reference to the local records and I certify that subject to the audit comments the account is correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA ;
The 28th May, 1951. } -

N. DAS,
For Examiner, Outside Audit Department,
West Bengal.

AUDIT COMMENTS.

1. The total expenditure booked in this office account under the head "72—Capital outlay on Industrial Development—North Calcutta Electrification Scheme" for the year 1948-49 does not agree with the figure shown in the *pro forma* account of the Scheme under the head "Government Account". The discrepancy mentioned below should be reconciled at an early date.

Total expenditure shown in this office account.	Total expenditure shown in the <i>Pro forma</i> account.	Difference.
Rs.	Rs.	Rs.
11,62,726	13,82,330	368
Less opening balance	2,19,236	
	11,63,094	

In future, action may be taken to carry out a monthly verification of the total expenditure booked in this office under the above head with that shown in "Government Account" of the Scheme.

NORTH CALCUTTA ELECTRIFICATION SCHEME.

Store Accounts for the year 1948-49.

Particulars of Stores.	Opening balance.	Receipts.	Issues.	Depreciation, short-ages, etc., written off.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Transformers . . .	58,677	..	..	..	58,677
2. Transformer Oil . . .	6,784	..	..	..	6,784
3. Meters . . .	50,592	..	..	..	50,592
4. Wood Poles . . .	1,350	18,025	..	..	19,375
5. Rail Poles . . .	..	23,713	..	..	23,713
6. Cables . . .	..	11,137	..	..	11,137
7. Switch Gear for Outdoor Sub-stations.	..	..	..	..	..
8. Miscellaneous stores . . .	2,909	2,326	..	..	5,235
TOTAL . . .	1,20,312	55,201	..	..	1,75,513

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.

CALCUTTA ;	}	B. K. DE,	A. K. BHAUMIK,
<i>The 5th September, 1950.</i>		<i>Accountant,</i>	<i>Chief Electrical Engineer,</i>
		<i>Electricity Development.</i>	<i>Electricity Development.</i>

AUDIT CERTIFICATE.

The store accounts of the North Calcutta Electrification Scheme for the period from the 1st April, 1948 to 31st March, 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 ;	}	B. D. PAUL,
<i>The 30th October, 1950.</i>		<i>Assistant Accounts Officer, West Bengal.</i>

AUDIT COMMENTS.

The North Calcutta Electrification Scheme was under construction during the period under audit and was opened for service with effect from April, 1950. There was nothing on record to indicate that physical verification of stock had ever been made since the inception of the Scheme.

NORTH CALCUTTA ELECTRIFICATION SCHEME.
Pro forma Account for the year ending on 31st March, 1950.

Capital and Liabilities.	Amount.	Property and Assets.	Amount.
1	2	3	4
<i>Government Account—</i>		<i>Fixed Capital Expenditure at cost—</i>	
Capital outlay	Rs. 28,81,765	Land	Rs. 8,820
Less Miscellaneous receipts deposited under the Head "XXXII-A— Industries"	9,123	Buildings	29,500
	—	Plant and machinery (switch board)	2,600
Liability for Interest on Capital outlay	28,72,642	Mains at Ranaghat	98,481
	72,529	Mains at Santipur	91,525
	—	Mains at Kalna	70,064
<i>Sundry creditors—</i>			2,60,070
For goods supplied	4,38,912	Majorhat godown at cost	7,500
For expenses as per statement attached	29,149	Less depreciation as per last account	1,687
	—	Add for this year	750
	4,68,061		2,437
		Motor Truck at cost	15,131
		Less depreciation as per last account	2,100
		Add for this year	1,640
			3,740
		<i>Office Equipment at cost—</i>	11,391
		Type-writers and calculating machine	4,193
		Furniture and fittings	2,447
		Miscellaneous Equipment	1,649
			8,289
		Less depreciation as per last account	1,478
		Add for this year	663
			2,041
			6,248

NORTH CALCUTTA ELECTRIFICATION SCHEME—concl'd.

Pro forma Account for the year ending on 31st March, 1950—concl'd.

Capital and Liabilities. 1	Amount. 2	Property and Assets. 3	Amount. 4
Rs.	Rs.	Rs.	Rs.
		<i>Fixed Capital Expenditure at cost—</i>	
		Stores, tools and plant as per store account at cost.	7,49,849
		Development Expenses Account . . .	3,28,011
		<i>Sundry Debtors—</i>	
		Diesel Electric Pool	1,180
		Calcutta Constructors Ltd.	167
		Advances Recoverable	1,347
		Cash and cheques in hand	12,63,104
			7,47,229
	TOTAL	TOTAL	34,13,232

CALCUTTA; }
 B. K. DE, }
Accountant, }
Electricity Development.

A. K. BHAUMIK,
Chief Electrical Engineer,
Electricity Development.

AUDIT CERTIFICATE.

The Pro forma account of the North Calcutta Electrification Scheme for the year 1949-50 was locally test-audited under my supervision with reference to the local records and I certify that subject to the audit report the account is correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA; }
 The 19th May, 1951.

N. DAS,
 For Examiner, Outside Audit, West Bengal.

NORTH CALCUTTA ELECTRIFICATION SCHEME.

Store Accounts for the year 1949-50.

Particulars of Stores.	Opening balance.	Receipts.	Issues.	Depreciation, short-ages, etc., written off.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Transformers	58,677	3,61,690	..	..	4,20,367
2 Transformer Oil	6,784	..	..	..	6,784
3. Meters	50,592	..	..	..	50,592
4. Wood Poles	19,375	..	..	..	19,375
5. Rail Poles	23,713	1,62,875	68,433	..	1,18,155
6. Cables	11,137	3,636	1,039	..	13,734
7. Switch Gear for Outdoor Sub-stations.	..	96,420	..	..	96,420
8. Miscellaneous stores	5,235	30,048	10,862	..	24,421
TOTAL	1,75,513	6,54,669	80,334	..	7,49,848

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.

CALCUTTA; } B. K. DE, A. K. BHAUMIK;
The 31st January, 1951. } *Accountant,* *Chief Electrical Engineer,*
Electricity Development. *Electricity Development.*

AUDIT CERTIFICATE.

The store accounts of the North Calcutta Electrification Scheme for the year 1949-50 were locally test-audited under my supervision with reference to local records and I certify that subject to the inspection report the accounts are correct according to the best of my information and on consideration of the explanations given to me. The stock of stores was not physically verified during the year under report.

CALCUTTA; }
The 9th February, 1951. } A. C. ROY,
Assistant Accounts Officer, West Bengal.

Electricity Development, Government of West Bengal.

DIESEL ELECTRIC POOL.

Pro forma Account for the period from the 15th August, 1947 to the 31st March, 1948.

Capital and Liabilities.	Amount.	Property and Assets	Amount.
1	2	3	4
	Rs.		Rs.
Government Account . . .	169	Plant and Machinery at cost .	11,130
Suspense Account . . .	42,971	Furniture and fittings at cost .	293
Sundry Credits . . .	168	Stores, tools and plant on hand	31,312
North Calcutta Electrification Scheme.	1,141	as per Store Account.	
		Development Expenses Account	1,545
		Cash in hand	169
TOTAL	44,449	TOTAL	44,449

CALCUTTA ; } B. K. DE, A. K. BHAUMIK,
 The 19th September, 1950. } Accountant, Chief Electrical Engineer,
 Electricity Development. Electricity Development.

AUDIT CERTIFICATE.

The *pro forma* account of the Diesel Electric Pool for the period from the 15th August, 1947 to the 31st March, 1948 was locally test-audited under my supervision with reference to the local records and I certify that subject to audit comments the account is correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA ; } N. DAS,
 The 17th February, 1951. } For Examiner, Outside Audit, West Bengal.

AUDIT COMMENTS.

An amount of Rs. 42,971 shown under "Suspense Account" represents the approximate value of stores, tools and plant purchased from the Army Disposals through the Chief Purchasing Adviser, Government of West Bengal for which neither has any payment been made nor has the full amount of the bill been received. The figure is liable to alteration on receipt of the final bill from the supplier. Action may be taken to obtain the supplier's bill in order to clear the suspense account.

Electricity Development, Government of West Bengal.

DIESEL ELECTRIC POOL.

Store Accounts for the period from the 15th August, 1947 to the 31st March, 1948.

Description of Stores.	Opening balance.	Receipts.	Issues.	Depreciation, shortages, etc., written off.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Generating Set	38,950	..	11,130	..	27,820
High Speed Diesel Oil, Lubricating Oil, etc.	475	..	163	..	312
Miscellaneous Stores	3,253	169	242	..	3,180
TOTAL	42,678	169	11,535	..	31,312

Certified that the Store Accounts as exhibited above represent a substantially true account of affairs and that they agree with the figures recorded in the departmental register.

CALCUTTA ;	}	B. K. DE,	A. K. BHAUMIK,
<i>The 19th September, 1950.</i>		<i>Accountant,</i>	<i>Chief Electrical Engineer,</i>
		<i>Electricity Development.</i>	<i>Electricity Development.</i>

AUDIT CERTIFICATE.

The store accounts of the Diesel Electric Pool for the period from the 15th August, 1947 to the 31st March, 1948 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 ;	}	A. C. ROY,
<i>The 31st March, 1951.</i>		<i>Assistant Accounts Officer, West Bengal.</i>

AUDIT COMMENTS.

The generating sets constituting the Diesel Electric Pool were in course of installation during the period under audit. No physical verification of the stocks of stores was made during the year.

Electricity Development, Government of West Bengal.

DIESEL ELECTRIC POOL.

Pro forma Account for the year ending on the 31st March, 1949.

Capital and Liabilities.	Amount.	Property and Assets.	Amount.
1	2	3	4
	Rs.		Rs.
Government Account	9,573	Plant and Machinery at cost.	13,910
Suspense Account	42,971	Less Depreciation for this year.	668
North Calcutta Electrification Scheme.	1,141	Furniture and Fittings at cost.	293
<i>Outstanding liabilities—</i>		Stores, tools and plant on hand as per Store Account	27,970
Staff pay for March, 1949.	550	Development Expenses.	13,082
Allowances for March, 1949.	258		
Godown rent for March, 1949.	94		
	902		
TOTAL	54,587	TOTAL	54,587

CALCUTTA ;	}	B. K. DE,	A. K. BHAUMIK,
<i>The 19th September, 1950.</i>		<i>Accountant,</i>	<i>Chief Electrical Engineer,</i>
		<i>Electricity Development.</i>	<i>Electricity Development.</i>

AUDIT CERTIFICATE.

The *Pro forma* account of the Diesel Electric Pool for the year 1948-49 was locally test-audited under my supervision with reference to the local records and I certify that subject to the audit comments the account is correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA ;	}	N. DAS,
<i>The 19th May, 1951.</i>		<i>For Examiner, Outside Audit, West Bengal.</i>

AUDIT COMMENTS.

An amount of Rs. 42,971 shown under suspense account represents an approximate value of stores, tools and plant purchased from the Army Disposals through the Chief Purchasing Adviser, Government of West Bengal, for which neither has any payment been made nor has the full amount of the bill been received. The figures require final adjustment on receipt of the bill from the supplier.

Electricity Development, Government of West Bengal.

DIESEL ELECTRIC POOL.

Store Accounts for the year 1948-49.

Description of Stores.	Opening balance.	Receipts.	Issues.	Depreciation, short-ages, etc., written off.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Generating Sets . . .	27,820	..	2,780	..	25,040
High Speed Diesel Oil, Lubricating Oil, etc.	312	135	235	..	212
Miscellaneous Stores .	3,180	2,227	2,689	..	2,718
TOTAL .	31,312	2,362	5,704	..	27,970

Certified that the store accounts as exhibited above represent a substantially true account of affairs and that they agree with the figures recorded in the departmental register.

CALCUTTA ; } B. K. DE, A. K. BHAUMIK,
The 19th September, 1950. } *Accountant,* *Chief Electrical Engineer,*
Electricity Development. } *Electricity Development.*

AUDIT CERTIFICATE.

The store accounts of the Diesel Electric Pool for the year 1948-49 were locally test-audited under my supervision with reference to the local records and I certify that subject to the audit comments the accounts are correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA ; } A. C. ROY,
The 31st March, 1951. } *Assistant Accounts Officer, West Bengal.*

AUDIT COMMENTS.

The generating sets constituting the Diesel Electric Pool were in course of installation during the period under audit.

No physical verification of the stock of stores was ever made since the date of commencement of the Scheme.

DIESEL ELECTRIC POOL.

Pro forma Account for the year ending on the 31st March, 1950.

Capital and Liabilities.	Amount.	Property and Assets.	Amount.
1	2	3	4
Government Account	Rs. 1,53,036	<i>Fixed Capital Expenditure—</i>	Rs.
Liability for Interest on Capital outlay	3,640	Plant and Machinery at cost	50,425
Suspense Account	42,971	Less Depreciation as per last account	668
<i>Sundry Creditors—</i>		Add for the year	834
For Goods supplied	129	Electric Instruments	20
For expenses	6,541	Furniture and fittings	293
		Stores, tools and plant as per] store account.	1,15,113
		Development expenses account	38,163
		Cash in hand	3,805
TOTAL	2,06,317	TOTAL	2,06,317

CALCUTTA ;

B. K. DE,

The 13th February, 1951.

A. K. BHAUMIK,
Chief Electrical Engineer,
Electricity Development.

AUDIT CERTIFICATE.

The *Pro forma* account of the Diesel Electric Pool for the year 1949-50 was locally test-audited under my supervision with reference to the local records and I certify that subject to the inspection report the account is correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA ; } N. DAS,
 The 19th May, 1951. } For Examiner, Outside Audit, West Bengal.

DIESEL ELECTRIC POOL.

Store Accounts for the year 1949-1950.

Description of Stores.	Opening balance.	Receipts	Issuo.	Depreciation, short-ages, etc. written off.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Generating Set	26,040	1,23,800	36,515	..	1,12,325
High Speed Diesel Oil,					
Lubricating Oil, etc.	212	351	439	..	124
Batteries	..	795	397	..	398
Miscellaneous Stores	2,718	2,259	2,711	..	2,266
TOTAL	27,970	1,27,205	40,062	..	1,15,118

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

CALCUTTA ; }
 The 8th February, 1951. } B. K. DE, Accountant, Electricity Development.
 A. K. BHAUMIK, Chief Electrical Engineer, Electricity Development.

AUDIT CERTIFICATE.

The store accounts of the Diesel Electric Pool for the year 1949-50 were locally test-audited under my supervision with reference to the local records and I certify that subject to the inspection report the accounts are correct according to the best of my information and on consideration of the explanations given to me. The stock balance was not verified during the year.

CALCUTTA ; }
 The 30th March, 1951. } A. C. ROY,
 Assistant Accounts Officer, West Bengal.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries and Supplies".			
A.—FISHERIES—			
A-1.—Pay of Officers—	Rs.		—
O.	1,04,800	} 89,325	} 38,464
R.	—15,475		
A-2.—Pay of Establishment—			
O.	1,35,300	} 1,31,017	} 1,29,794
R.	—4,283		
A-3.—Allowances, honoraria, etc.—			
O.	1,63,500	} 1,45,544	} 1,45,521
R.	—17,956		
A-4.—Contingencies—			
A-4(1).—Other Contingencies—			
O.	57,000	} 93,107	} 71,037
R.	36,107		
Col. 4.—Due to non-payment of rent of a premises within the year.			
A-4(2).—Schemes under the Grow More Food Campaign—			
O.	13,35,000	} 6,02,980	} 3,71,783
R.	—7,32,011		
Col. 4.—Mainly due to (i) non-payment of the cost of construction of a Refrigerated Lighter as the vessel was not ready for delivery (Rs. 1,67,176), (ii) non-availability of yarn and delay in selection of needy fishermen (Rs. 45,600), (iii) less purchase of chemicals and apparatus (Rs. 5,872), (iv) delay in the receipt of sanction for payment of repair charges of a vessel (Rs. 5,335) and (v) furniture ordered for not being supplied within the year (Rs. 5,571).			
A-4(3).—Schemes financed from procurement bonus—			
O.	2,76,000	} 11,16,078	} 10,53,589
S.	82,000		
R.	7,58,078		
A-4(4).—Expenditure on Fisheries in Cooch Behar	17,000	11,983	—5,017
Col. 4.—The expenditure in Cooch Behar could not be accurately estimated in the absence of data.			

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries and Supplies"—concl'd.			
A.—FISHERIES—concl'd.			
A.5.—Deduct—Recoveries on account of rent from officers—			
	Rs.		Rs.
R.	—24,460	—24,460	.. +24,460
Col. 4.—Due to recovery of rent from the occupying officers as sanctioned not being effected during the year.			
For rounding		400	.. —400
Surrenders or withdrawals within grant—			
R. Gross	—24,460	—24,460	.. +24,460
R. Deductions	24,460	24,460	.. —24,460
TOTAL		21,71,000	18,72,171 —2,98,829

REVIEW.

The original grant of Rs. 20,89,000 was augmented by supplementary grant of Rs. 82,000 against which the expenditure for the year was Rs. 18,72,171 leading to a saving of Rs. 2,98,829. Sub-heads A-4(2) and A-4(3) contributed to the bulk of the saving.

2. A case of loss incurred in operating a scheme for augmentation of fish supply has been mentioned in paragraph 39 of the Audit Report on pages 25-26.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries and Supplies".			
A.—CINCHONA PLANTATIONS—			
A-1.—Pay of Officers—			
	Rs.		
O.	90,000	90,594	87,399
S.	3,600		
R.	—3,006		
			—3,195
A-2.—Pay of Establishment—			
O.	1,00,000	1,03,186	1,02,578
S.	900		
R.	2,286		
			—608
A-3.—Allowances, honoraria, etc.—			
O.	95,400	98,916	96,481
R.	3,516		
			—2,435
A-4.—Contingencies—			
O.	29,30,400	27,13,649	27,21,226
S.	1,60,500		
R.	—3,77,251		
			+7,577
A-5.—Grants-in-aid, Contributions, etc.—			
O.	2,000	2,562	2,562
R.	562		
			..
A-6.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—13,000	..	..
R.	13,000		
			..
B.—WORKS—			
O.	40,000	83,000	82,305
S.	36,000		
R.	7,000		
			—695

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries and Supplies"—<i>concl.</i>			
C.—CHARGES IN ENGLAND— HIGH COMMISSIONER FOR INDIA—			
	Rs.		
O.	19,200	14,000	12,484
R.	—5,200			—1,516
Surrenders or withdrawals within grant—			
R. Gross	3,72,093	3,72,093	..
R. Deductions	—13,000	—13,000	..
TOTALS—			
Gross . . . . .	..	34,78,000	31,05,035
Deductions . . . . .	..	—13,000	..
Net . . . . .	..	34,65,000	31,05,035
			—3,59,965

REVIEW.

The original grant of Rs. 32,64,000 was augmented by supplementary grant of Rs. 2,01,000 against which the expenditure during the year was Rs. 31,05,035 leading to a saving of Rs. 3,59,965. The surrender of Rs. 3,59,093 reduced the saving to Rs. 872 as compared with the final modified grant.

Store Account of the Mungpoo Quinine Factory for the year 1950-51.

Particulars of Stores.	Opening Balance.		Receipts.		Utilisation, Issues, Sales, etc.		Closing Balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9
Cinchona Bark (a)	Lbs. 606,732	Rs. 4,55,041	Lbs. 913,750	Rs. 6,85,313	Lbs. 1,087,805	Rs. 8,15,848	Lbs. 432,677	Rs. 3,24,506
Quinine Sulph. Purified (b)	" 92,999	" 19,52,899	" 55,520	" 11,65,920	" 143,405	" 30,11,428	" 5,114	" 1,07,391
" " Crude (c)	" 2,084	" 36,473	" ..	" ..	" 2,084	" 36,473	" ..	" ..
" " Tablets (d)	" 14,345	" 2,86,919	" 5,021	" 1,00,420	" 17,375	" 3,47,499	" 1,992	" 39,840
Other Quinine Salts (e)	" 675	" 14,877	" 13,996	" 3,49,900	" 13,352	" 3,31,903	" 1,319	" 32,974
Cinchona Febrifuge and other mixed alkaloids (f)	" 84,682	" 10,85,700	" 16,360	" 2,12,682	" 9,510	" 1,22,432	" 91,532	" 11,75,950
Other Cinchona products (g)	" 72	" 720	" ..	" ..	" 3	" 30	" 69	" 690
Oil, Chemicals, etc.	" ..	" 1,39,601	" ..	" 3,14,224	" ..	" 2,34,628	" ..	" 2,19,197

RATES OF RECEIPTS.

(a) Bark @ As. -/12/- per lb.

(b) Quinine Sulphate Purified @ Rs. 21 per lb.

(c) " " Crude @ Rs. 20 per lb.

(d) " " Tablets @ Rs. 20 per lb. (net wt.).

(e) " " Alkaloids @ Rs. 25 per lb. Other quinine salts and net quinine salt contents of tablets @ Rs. 25 per lb.

(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.

(g) Other Cinchona products @ Rs. 25 per lb.

RATES OF ISSUES OF CLOSING BALANCE.

(a) @ Re. 0-7499950 per lb.

(b) @ Rs. 20-999455 "

(c) @ Rs. 17-50144 "

(d) @ Rs. 19-99995 "

(e) @ Rs. 24-99924 "

(f) @ Rs. 7-0197 " for Totaquina; Cinchona Alkaloids.

(g) @ Rs. 10-00000 per lb.

Stock of S. M. Bark not verified, other stocks were verified by me. Shortages of Rs. 1,020 and excesses of Rs. 718 under oils, chemicals, etc., have been included in the figures for issues and receipts respectively.

M. K. THAPA,

Accountant,

Government Quinine Factory,

Mungpoo.

The 13th September, 1951.

MUNGPOO;

MUNGPOO;

S. MUKHERJEE,

Quinologist to the Government of West Bengal.

The 13th September, 1951.

Certificate and remarks of the Head of the Department.

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

MUNGPOO ;
The 13th September, 1951. }

M. SEN,
Director, Cinchona, West Bengal.

AUDIT CERTIFICATE.

The Store Accounts of the Government Quinine Factory, Mungpoo, for the year 1950-51 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 explanation given to me.

CALCUTTA ;
The 13th September, 1951. }

B. D. PAL,
Assistant Accounts Officer, West Bengal.

AUDIT COMMENTS.

The Store shown under "other mixed alkaloids" and "other cinchona products" include 406 lbs. of totaquina and 69 lbs. of other cinchona products which were stated to be remnants of old stock. These have been valued at rates stated to be applicable to the respective old stock which were considerably less than the rates fixed for the valuation of receipts during the year.

2. The figure under "Receipts" against the item "oil, chemicals, etc.," represent 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 were lying either at rail heads or at the Calcutta office.

3. In a few cases purchases of stores included under "Receipts" against the item "oil, chemicals, etc." appear to have been made in excess of actual requirements.

4. Issues of oil, chemicals, etc., as shown 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 issues of miscellaneous stores have been calculated by deducting the closing balances from the total of the opening balances and the receipts during the year.

Stores and Stocks of the Government Quinine Sales Depot, Calcutta, for the year 1950-51.

Particulars of Stores.	Opening balance.		Receipts.		Utilisation, Issues and Sales, etc.		Depreciation, loss, shortage, 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
		Rs.		Rs.		Rs.		Rs.		Rs.	
Quinine Sulphate Powder—											
(G. S.)	13,032 lbs.	4,82,184	31,984 lbs.	11,83,390	45,012 lbs.	16,65,426	..	..	4 lbs.	148	@ Rs. 37 per lb.
(B. P. 1932)	441 "	18,963	37,238 "	16,01,234	35,030 "	15,06,290	..	..	2,649 "	1,13,907	@ Rs. 43 per lb.
(B. P. 1948) . . . . .	..	..	4,381 "	2,18,428	1,001 "	46,048	..	..	3,380 "	1,72,380	@ Rs. 51 per lb.
Quinine Sulphate Tablet—											
3 grs. (G. S.) . . . . .	..	..	33 "	..	33 "	..	..	..	..	..	Returned to the Supdt., Suri Jail, Birbhum.
5 grs. (G. S.)	5,382 lbs	2,15,290	17,191 "	6,87,646	17,084 "	6,83,366	..	..	5,489 lbs.	2,19,570	@ Rs. 40 per lb.
5 grs. (B. P.)	8,800 "	252	..	..	8,800 lbs.	252	..	..	..	..	@ Rs. 28/10 per lb.
(In 5 grs. phial G. S. Process.)	..	..	6,057 Phl. (7 Tab. 7,355 Grs.)	5,721	538 Phl. (7 Tab. 7,355 Grs.)	547	..	..	5,519 Phl.	5,174	@ Rs. -/15/- per phial and Rs. 40 per lb. of 1,400 Tablets.
(In 6 grs. phial G. S. Process.)	..	..	1,360 Phl. (5 Tab. 540 Grs.)	1,554	5 Tab. 540 Grs.	3	..	..	1,360 "	1,551	@ Rs. 1/2/3 per phial and Rs. 40 per lb. of 1,166 Tablets.
6 grs. (G. S.) . . . . .	..	..	34,040 Nos.	1,167	34,040 Nos.	1,167	..	..	..	..	@ Rs. 40 per lb. of 1,166 Tablets.

Quinine Hydrochlor—										
Powder (G. S.)	58 lbs.	2,939	256 lbs	13,072	140 lbs.	7,137	..	174 lbs.	8,874 @ Rs. 51 per lb.	
Powder (B. P.)	130 "	6,620	7,756 "	3,95,563	7,712 "	3,93,309	..	174 "	8,874 @ Rs. 51 per lb.	
Tablets (B. P.)	22 "	2,008	66 "	3,658	48 "	2,927	..	40 "	2,739 @ Rs. 55 per lb.	
	(19,000 Nos.)			(6,500 Nos.)			..	(12,500 Nos.)	and Rs. 52 per 0/00.	
Quinine Bihydro—										
Powder (Non-B. P.)	2 lbs.	100	65 "	3,474	67 lbs.	3,574	..	..	@ Rs. 53/8 per lb.	
Powder (B. P.)	79 "	4,227	2,169 "	1,16,062	1,331 "	71,229	..	917 lbs.	49,080 @ Rs. 53/8 per lb.	
Tablet (B. P.)	13 "	1,553	166 "	9,614	122 "	7,861	..	57 "	3,306 @ Rs. 58 per lb.	
	(18,000 Nos.)			(18,000 Nos.)			..		and Rs. 46 per 0/00.	
Quinine Bisulphate—										
Powder (G. S.)	..	..	9 "	315	9 lbs.	315	..	..	@ Rs. 37 per lb.	
Powder (B. P.)	73 lbs.	3,118	376 "	16,168	219 "	9,396	..	230 lbs.	9,890 @ Rs. 43 per lb.	
Tablet (B. P.)	47 "	2,115	120 "	5,411	153 "	6,896	..	14 "	630 @ Rs. 45 per lb.	
Quinine—										
Salicylate (G. S.)	..	..	1 lb.	54	1 lb.	54	..	..	@ Rs. 54 per lb.	
Hydrobromide Powder (B. P.)	..	..	20 lbs.	1,020	5 lbs.	255	..	15 lbs.	765 @ Rs. 51 per lb.	
Bihydrobromide Powder (B. P.)	..	..	2 "	113	2 "	113	..	..	@ Rs. 56/8 per lb.	
Bihydrochlor Ampoules—V-grs. (B. P.)	..	..	202 Nos.	..	202 Nos.	..	..	..	Returned to Administrative Stores, Calcutta.	
VI-grs. (B. P.)	..	..	3,747 "	937	1,727 "	432	13	3	502 @ As. -4/- per each ampoule.	
X-grs. (B. P.)	1,61,538 Nos.	70,673	18,505 "	8,096	56,128 "	24,556	38	17	54,196 @ As. -7/- per lb.	
Treatment 5-grs. (G.S.)	5,467 Box (4 Tubes)	19,192*	18,870 Box (9 Tube)	61,651	13,263 Box (13 Tube)	44,801	1 Box	5	36,037 @ Rs. 3/4 per box and -3/3 per tube.	
	13,330 Nos.)		14,262 Nos.)		25,515 Nos					

*The difference between the closing balance of 1949-50 and the opening balance of 1950-51 is due to reduction in price.

Store and Stocks of the Government Quinine Sales Depot, Calcutta, for the year 1950-51.

Particulars of Stores.	Opening balance.		Receipts.		Utilisation, Issues and Sales, etc.		Depreciation, loss, shortage, 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
		Rs.		Rs.		Rs.		Rs.		Rs.	
Cinchonise—											
Sulphate	..	..	2 lbs.	58	2 lbs.	58	..	..	..	..	@ Rs. 29 per lb.
Bihydrochlor (B. P.)	..	..	1 lb.	39	1 lb.	39	..	..	..	..	@ Rs. 39 per lb.
Tota Quina	..	2,709	..	..	49 lbs.	1,354	..	..	..	50 lbs.	1,355 @ Rs. 27/8 per lb.
Quinidine	..	2,713	..	..	5 "	63	..	..	..	212 "	2,650 @ Rs. 12/8 per lb.
Cinchona Febrifuge—											
Powder	..	1,78,440	1,825 lbs.	36,505	9,335 "	1,86,705	..	..	1,412 "	28,240 @ Rs. 20 per lb.	
Tablet	..	14,392	6,738 "	1,54,963	7,093 "	1,63,133	..	..	271 "	6,222 @ Rs. 23 per lb.	
Cinchona Bark.	..	510	1,150	1,173	1,161 "	1,184	..	..	489 "	499 @ Rs. 51 per 50 ¹ / ₂ lb. bag.	
TOTAL	..	10,27,998		45,27,086		48,28,490		25		7,26,569	

The stock was verified by the Manager, Government Quinine Sale Depot, Calcutta.

CALCUTTA; }
The 11th July, 1951. }

Prepared by

B. P. CHAKRAVARTI,

Clerk.

A. M. MUKHERJEE,

Manager,

Government Quinine Sales Depot, Calcutta.

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 not in excess of requirement.

MUNGPOO ;
 The 12th July, 1951. }

M. SEN.
 Director, Cinchona, West Bengal.

AUDIT CERTIFICATE.

The Store Accounts of the Government Quinine Sale Depot, Calcutta, for the period from the 1st April, 1950 to the 31st March, 1951 were test-audited under my supervision and I certify that subject to the audit comments the accounts are correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA ;
 The 25th October, 1951. }

T. NARASIMHAN,
 Examiner, Outside Audit Department,
 West Bengal.

AUDIT COMMENTS.

1. Cinchona products, worth Rs. 19,057 lying at various depots in the districts and worth Rs. 39,273 lying in different Post Offices in West Bengal for purposes of sale, are included in utilisation, issues, sales, etc., and are not included in the closing balance.

2. Ipecac roots are received by the Manager from Cinchona Plantations at different places in Darjeeling and are sold or otherwise disposed of. Accounts of the same have not been included in the Store Accounts. Loss of weight of roots, due to dryage, was 6.4 per cent. Value of roots lost due to dryage was Rs. 1,459.

Consolidated Store Account of the Cinchona Plantations, West Bengal, for the year 1950-51.

Particulars.	Plantation Office.		Opening Balance.		Receipt.		Utilisation, Issue, etc.		Depreciation, shortage, loss, written off.		Closing Balance.	
	1	2	3	4	5	6	7	8	9	10	11	12
	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.
Manure, implements and other stores.	..	6,851	..	8,224	..	8,161	..	..	..	..	..	6,914
TOTAL	..	6,851	..	8,224	..	8,161	..	..	..	..	..	6,914
Cinchona Bark Mungpo	935,098	4,67,549	459,572	2,29,786	704,000	3,52,000	..	..	..	..	690,670	3,45,335
Manure, implements and other stores.	..	21,559	..	29,965	..	24,181	..	..	..	..	..	27,343
TOTAL	935,098	4,89,108	459,572	2,59,751	704,000	3,76,181	..	..	..	..	690,670	3,72,678
Cinchona Bark Munsong	682,020	3,41,010	587,986	2,93,993	425,072	2,12,536	..	..	..	..	844,934	4,22,467
Manure, implements and other stores.	..	5,774	..	15,351	..	15,956	..	..	..	..	..	5,165
TOTAL	682,020	3,46,784	587,986	3,09,344	425,072	2,28,492	..	..	..	..	844,934	4,27,636
Cinchona Bark Rongo	4,387	2,143	185,284	92,642	41,237	20,618	148	74	148	74	148,286	74,093
Manure, implements and other stores.	..	17,494	..	59,210	..	69,688	..	..	..	..	..	7,016
TOTAL	4,387	19,637	185,284	1,51,852	41,237	90,306	148	74	148	74	148,286	81,109
Cinchona Bark Latpanchor . . . . .	..	..	55,844	27,922	..	..	..	..	..	..	55,844	27,922
Manure, implements and other stores.	..	4,667	..	25,303	..	28,334	..	..	..	..	..	1,636
TOTAL	..	4,667	55,844	53,225	..	28,334	..	..	..	..	55,844	29,558
GRAND TOTAL.	1,621,505	8,67,047	1,288,686	7,82,396	1,170,309	7,31,474	148	74	148	74	1,739,734	9,17,895

Certificate and remarks of the Head of the Department.

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

Stores Accounts consolidated by

CALCUTTA ;	}	N. BANERJEE,	M. SEN,
<i>The 3rd August, 1951.</i>		<i>Head Clerk.</i>	<i>Director, Cinchona, West Bengal.</i>

AUDIT COMMENTS.

The Store Accounts of the Cinchona Plantations for 1950-51 were not locally test-audited. Audit cannot, therefore, certify their accuracy.



Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "47.—Miscellaneous Departments".			
A.—LABOUR—			
	Rs.		
O.	2,54,700	1,90,062	1,80,331
R.	—64,638			—9,731
B.—INSPECTOR OF FACTORIES—			
O.	2,32,900	1,99,000	1,94,968
R.	—33,900			—4,032
C.—INSPECTOR OF STEAM BOILERS—			
GROSS—			
O.	1,82,600	2,27,842	2,26,718
R.	45,242			—1,124
<i>Deduct—Establishment Charges recoverable from other Governments, Departments, etc.—</i>			
R.	—29,606	—29,606	29,606
D.—STATE STATISTICS—			
O.	48,300	46,704	40,306
R.	—1,596			—6,398
Col. 4.—Mainly due to (i) unutilised provision for Cooch Behar (Rs. 5,000) and (ii) smaller debit from the Central Government on account of the State Government's share of the cost of Agricultural Labour Enquiry (Rs. 1,437).			
E.—PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS			
		6,200	6,200
F.—EXAMINATIONS—			
O.	100	..	..
R.	—100		
G.—ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1952—			
O.	10,000	9,340	9,382
R.	—660			+42
H.—ADMINISTRATION OF THE BENGAL MONEY LENDERS ACT, 1940			
		14,700	13,057
			—1,643

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "47.—Miscellaneous Departments"—<i>contd.</i>			
I.—MISCELLANEOUS—			
I-1.—Pay of Officers—			
	Rs.		
O.	2,09,700	} 1,87,788	1,82,198
R.	—21,912			—5,590
I-2.—Pay of Establishment—			
O.	3,53,800	} 3,19,622	3,08,179
R.	—34,178			—11,443
I-3.—Allowances, honoraria, etc.—			
O.	2,84,000	} 2,64,435	2,59,444
R.	—19,565			—4,991
I-4.—Contingencies—			
O.	51,200	} 47,424	47,615
R.	—3,776			+191
I-5.—Contribution to the Imperial Library			
	16,000	..	—16,000
Col. 4.—Liability carried forward.			
I-6.—Employment Exchange—			
O.	1,85,000	} 2,48,240	2,25,299
R.	63,240			—22,941
I-7.—Administration of the Societies Registration Act—			
O.	600	} 800	819
R.	200			+19
J.—CONTROLLER OF RENTS—			
O.	2,29,400	} 2,45,422	2,47,782
R.	16,022			+2,360
K.—WORKS—			
R.	27,350	27,350	21,003
			—6,347
Col. 4.—Liabilities carried forward.			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "47.—Miscellaneous Departments"—<i>concl'd.</i>			
L.—CHARGES IN ENGLAND—			
High Commissioner for India—			
	Rs.		
O.	10,000	5,480	5,480
R.	—4,520		
M.—DEVELOPMENT PROGRAMME—			
O.	1,88,000	1,70,500	1,70,211
R.	—17,500		
For rounding	—200	..	+200
Surrenders or withdrawals within grant—			
R. Gross	50,291	50,291	.. —50,291
R. Deductions	29,606	29,606	.. —29,606
Totals—			
Gross	22,77,000	21,38,992	—1,38,008
Deductions . . . . .	..	—29,606	—29,606
Net	22,77,000	21,09,386	—1,67,614

REVIEW.

There was a saving of Rs. 1,67,614 in the original grant. The surrender of Rs. 79,897 reduced the saving to Rs. 87,717.

• 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.	R-	
Major Head "50.—Civil Works."				
A.—ORIGINAL WORKS—BUILDINGS—				
A-1.—Land Revenue—				
	Rs.			
R.	3,508	3,508	+11	
See item 32 of Annexure A.				
A-2.—State Excise Duties—				
O.	10,000	27,169	27,116	
R.	17,169			—58
See items 31 and 32 of Annexure A.				
A-3.—Registration—				
O.	8,000	6,908	6,886	
R.	—1,092			—22
See item 32 of Annexure A.				
A-4.—General Administration—				
<i>Charged—</i>				
O.	26,000	16,074	15,770	
R.	—9,926			—304
See item 32 of Annexure A.				
<i>Voted—</i>				
O.	4,92,000	11,84,197	12,42,479	
S.	4,05,000			+58,282
R.	2,87,197			
See items 1, 2, 15-19 and 30-32 of Annexure A.				
A-5.—Administration of Justice—				
O.	95,000	77,303	61,807	
R.	—17,697			—15,496

Col. 4.—Mainly (i) retarded progress of a work due to the transfer of a sub-division and (ii) transfer of materials to other works. See items 3 and 32 of Annexure A.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "50.—Civil Works"—<i>contd.</i>				
A.—ORIGINAL WORKS—BUILDINGS—<i>contd.</i>				
A-6.—Jails and Convict Settlements—				
	Rs.			
O.	4,43,436	4,56,574	4,37,977	
R.	13,138			—18,597
See items 4-8, 15, 20-21 and 31-32 of Annexure A.				
A-7.—Police—				
O.	23,96,821	25,97,951	24,70,460	
S.	4,90,000			—1,27,491
R.	—2,88,870			
Col. 4.—Mainly (i) non-availability of materials for a work (Rs. 93,135) and (ii) lower rates of tender for a work (Rs. 12,103). See items 9-12, 15, 22-25, 31 and 32 of Annexure A.				
A-8.—Education—				
O.	3,75,811	3,25,110	3,20,810	
R.	—50,701			—4,300
See items 13, 15, 26, 31 and 32 of Annexure A.				
A-9.—Medical—				
O.	2,14,634	1,39,543	1,82,398	
R.	—75,091			+42,855
Col. 4.—Mainly expenditure on a building in Cooch Behar provided for under Sub-head A-17 (Rs. 56,290), partly counterbalanced by write back of Rs. 10,094 erroneously debited to this head in 1948-49. See items 14, 15, 27, 31 and 32 of Annexure A.				
A-10.—Public Health . . . . .	..	350	+350
See item 32 of Annexure A.				
A-11.—Agriculture—				
O.	10,000	49,057	35,826	
R.	39,057			—13,231
Col. 4.—Mainly delay in the selection of a contractor and inadequate supply of materials for a work. See items 31 and 32 of Annexure A.				
A-12.—Veterinary	12,452	20,397	+7,945	
Col. 4.—Mainly expenditure in Cooch Behar provided for in lump under Sub-head A-17. See items 15 and 32 of Annexure A.				

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

Major Head "50.—Civil Works"—*contd.***A.—ORIGINAL WORKS—BUILDINGS—*contd.*****A-13.—Industries and Supplies—**

	Rs.			
O.	15,000	} 23,000	17,311	-5,689
R.	8,000			

Col. 4.—Mainly non-execution of a work during the year due to non-receipt of materials. See item 32 of Annexure A.

A-14.—Civil Works—

O.	76,000	} 93,556	1,02,960	+9,404
R.	17,556			

Col. 4.—Due to expenditure in Cooch Behar provided for under Sub-head A-17 (Rs. 4,660) and increased outlay on minor works (Rs. 4,744) See items 15, 28, 31 and 32 of Annexure A.

A-15.—Stationery and Printing—

O.	16,862	} 15,853	14,842	-1,011
R.	-1,009			

See items 15 and 32 of Annexure A.

A-16.—Miscellaneous Departments—

O.	23,000	} 4,085	18,522	+14,437
R.	-18,915			

See items 15, 29 and 32 of Annexure A.

A-17.—Buildings in Cooch Behar—

O.	81,611	} 1,72,013	..	-1,72,013
R.	90,402			

Col. 4.—Expenditure adjusted under the relevant Sub-heads. See item 33 of Annexure A.

B.—ORIGINAL WORKS—COMMUNICATIONS—

O.	98,27,698	} 86,35,434	49,87,669	-36,47,765
S.	3,00,000			
R.	-14,92,264			

Col. 4.—(i) Expenditure on certain Road Fund works adjusted under Sub-head L. (i) for want of approval by the Government of India (Rs. 34,53,000) and (ii) progress of expenditure on certain other works not coming up to expectations (Rs. 1,95,000). See items 34 to 63 of Annexure A.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "50.—Civil Works"—<i>contd.</i>			
C.—ORIGINAL WORKS—MISCELLANEOUS—			
	Rs.		
O.	40,800		
.	61,200	75,740	78,759
.	-26,260		+3,019
See items 64-65 of Annexure A.			
D.—REPAIRS—			
<i>Charged—</i>			
O.	3,75,000		
S.	2,01,000	5,95,333	5,91,935
R.	19,333		-3,398
<i>Voted—Gross—</i>			
O.	1,10,93,331		
S.	21,35,500	1,32,95,319	1,55,82,961
R.	66,488		+22,87,642
Col. 4.—See paragraph 2 of the Review.			
<i>Deduct—Recoveries</i>		-26,53,024	-26,53,024
Col. 4.—See paragraph 2 of the Review.			
E.—ESTABLISHMENT—			
<i>Charged—</i>			
O.	95,000		
S.	10,000	89,149	86,736
R.	-15,851		-2,413
<i>Voted—Gross—</i>			
O.	27,92,367		
R.	-3,90,000	24,02,367	24,09,798
			+7,431
<i>Deduct—Recoveries—</i>			
R.	-7,86,300	-7,86,300	-8,96,651
			-1,10,351
Col. 4.—Recovery towards the close of the year exceeded anticipations.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture	Excess+ Saving—
I	2	3	4
	Rs.	Rs.	Rs.
Major Head "50.—Civil Works"—contd.			
F—TOOLS AND PLANT—			
<i>Charged—</i>			
	Rs.		
O.	5,000	3,631	3,636
R.	-1,369		
			+5
<i>Voted—Gross—</i>			
O	6,21,675	5,41,392	4,99,861
S.	2,78,300		
R.	-3,58,583		
			-41,531
<i>Deduct—Recoveries</i>		-98,823	-98,823
Col. 4.—See paragraph 4 of the Review.			
G.—GRANTS-IN-AID—			
<i>Charged</i>		4,00,000	4,00,000
<i>Voted—</i>			
O	26,09,200	16,95,613	16,77,822
R.	-9,13,587		
			-17,791
H.—SUSPENSE—			
<i>Charged</i>		44,432	+44,432
Col. 4.—Due to larger adjustment of miscellaneous advances See Annexure B.			
<i>Voted</i>		-15,000	-22,80,877
Col. 4.—Mainly due to purchases not paid for within the year. See Annexure B.			
J—DEVELOPMENT PROGRAMME—			
O	42,73,000	58,63,669	56,79,960
S.	13,44,000		
R.	2,46,669		
See paragraph 7 of the Review.			
For rounding :		302	-302
TOTALS 50. CIVIL WORKS—			
<i>Charged—</i>			
O	9,01,000	11,04,187	11,42,509
S.	2,11,000		
R.	-7,813		
			+38,322

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
Major Head "50.—Civil Works"—<i>concl'd.</i>	Rs.	Rs.	Rs.
TOTAL—50. CIVIL WORKS—<i>concl'd.</i>			
Voted—Gross—			
	Rs.		
O.	3,55,14,000	3,76,93,115	3,35,99,813
S.	50,14,000		
R.	—28,44,885		
Deduct—Recoveries—			
R.	—7,86,300	—7,96,300	—36,48,498
			—28,62,198
Major Head "81.—Capital Account of Civil Works outside the Revenue Account."			
K.—ORIGINAL WORKS—BUILDINGS—			
R.	2,60,197	2,60,197	2,33,820
			—26,377
See paragraph 3 of the Review and items 66-69 of Annexure A.			
L.—ORIGINAL WORKS—COMMUNICATIONS—			
L. (i).—Development of Roads of State Categories—			
O.	2,11,18,000	2,04,77,581	2,33,89,012
S.	27,93,000		
R.	—34,33,419		
			+29,11,431
Col. 4.—Duo to the reason stated under sub-head B—Col.4, item (i) (Rs. 34,53,000), partly counterbalanced by non-payment of land charges (Rs. 5,42,000). See also items 70-148 of Annexure A.			
L. (ii).—Construction and Improvement of National Highways—			
Gross—			
O.	56,68,000	43,17,000	42,16,520
R.	—13,51,000		
			—1,00,480
▲ See items 149-169 of Annexure A.			
L. (iii).—Deduct—Recovery from the Central Government for National Highways—			
O.	—56,68,000	—43,17,000	—42,16,520
R.	13,51,000		
			+1,00,480
M.—ESTABLISHMENT—			
O.	24,03,000	16,01,000	15,57,488
R.	—8,02,000		
			—43,512
See paragraph 3 of the Review.			

Major Head and Sub-head.	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs	Rs	Rs.
Major Head "81.—Capital Account of Civil Works outside the Revenue Account"—concl'd.			
N—TOOLS AND PLANT—			
	Rs.		
O.	20,00,000	39,52,477	24,48,878
S.	31,44,000		
R.	-11,91,523		
			-15,03,599
Cols 1 and 4—Mainly due to delay in the receipt of debits of the cost of road rollers supplied by the Government of India			
O—SUSPENSE—			
O.	-1,30,000	20,08,000	2,73,501
R.	21,38,000		
			-17,34,499
Col. 4.—Due mainly to the non-payment for stocks procured and non-clearance of purchase accounts for want of debit notes and larger issue of stocks than anticipated.			
P.—Deduct—RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT			
	..	-3,79,314	-3,79,314
Col. 4.—See paragraph 4 of the Review			
Totals 81—Capital Account of Civil Works outside the Revenue Account—			
Gross—			
O.	3,10,59,000	3,26,16,257	3,21,19,219
S.	59,37,000		
R.	-43,79,745		
			-4,97,036
Deduct—Recoveries—			
O.	-56,68,000	-43,17,000	-45,95,834
R.	13,51,000		
			-2,78,834
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R.	7,813	7,813	-7,813
Voted—			
R. Gross	72,24,630	72,24,630	-72,24,630
R. Deductions	-5,64,700	-5,64,700	+5,64,700
Totals Grant No. 29—			
Charged			
	11,12,000	11,42,509	+30,509
Voted—			
Gross	7,75,24,000	6,57,19,032	-1,18,04,968
Deductions	-56,68,000	-82,44,332	-25,76,332
Net	7,18,56,000	5,74,74,700	-1,43,81,300

REVIEW.

In the charged section the original appropriation of Rs. 9,01,000 was augmented by supplementary appropriation of Rs. 2,11,000. The expenditure for the year exceeded the total appropriation by Rs. 30,509. The surrender of Rs. 7,813 increased the excess to Rs. 38,322 which was contributed by the Sub-head H.

In the voted section the original grant of Rs. 6,09,05,000 was augmented by supplementary grant of Rs. 1,09,51,000 against which the expenditure for the year was Rs. 5,74,74,700 resulting in a saving of Rs. 1,43,81,300. The surrender of Rs. 66,59,930 reduced the saving to Rs. 77,21,370 in the final modified grant.

2. *Sub-head D.—Repairs—Voted.*—The final excess and the saving under the 'Gross' and 'Deduct' heads respectively were due mainly to no provision being made thereunder for the 'Gross' expenditure of Rs. 26,53,024 on repairs to National Highways as well as for the corresponding recoveries from the Central Government. This indicates defective budgeting and control.

3. *Sub-heads K and M.*—The provision for Original Works—Buildings—was erroneously made in the original budget under Sub-head M. This was rectified by a formal reappropriation between these two sub-heads during the year.

4. Absence of provision under Sub-heads F.—Deduct—Recoveries and P. indicates defective budgeting and control.

5. The gross establishment charges of the Works and Buildings Department during the year 1950-51 amounted to Rs. 40.54 lakhs against the total works outlay of Rs. 597.40 lakhs, i.e., 6.79 per cent. A sum of Rs. 8.97 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. 31.57 lakhs which were 5.29 per cent. of the total works outlay.

6. 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.

The *Pro forma* account of the Bengal Motor Vehicles Tax Fund for the year 1950-51 is given below:—

	Rs.
1. Opening balance	74,60,178
2. Receipts during the year	38,17,065
3. Expenditure—	Rs.
(I) Cost of Collection	1,57,440
(II) Contribution to Howrah Bridge	2,00,000
(III) Statutory payment to Calcutta Corporation	4,50,000
(IV) Contributions to local bodies	1,66,050
Total	9,73,490
Closing balance	1,03,03,753

REVIEW—contd.

7. *Sub-head "J.—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	Expenditure to end of
	1950-51. (a)	1950-51. (a)
	Rs.	Rs.
1. Establishment of Police Wireless Headquarters at Tollygunge	7,33,288	8,74,557
2. Immediate and final plan of Sibpur Engineering College	17,50,934	31,59,379
3. Basic Training Schools	3,36,793	3,36,793
4. Primary Training College	74,138	2,55,029
5. Technical High Schools	1,00,940	1,00,940
6. Expansion of Girls' Secondary Education	35,327	35,327
7. Engineering Schools for Diploma Courses	63,683	63,683
8. Maintenance of Auxiliary Government Hospitals	3,79,906	7,15,093
9. Rehabilitation and improvement of existing Hospitals	3,82,662	5,52,852
10. Provision of an Infectious Diseases Hospital	—528	9,645
11. Control and Prevention of Venereal Diseases	9,222	30,936
12. Establishment of T.B. Sanatorium and establishment of a T.B. Hospital at Kanchrapara	6,70,632	9,61,865
13. Conversion of Campbell Medical School into a College and provision of 100 additional beds	8,51,880	9,42,062
14. Dental Medical College	23,544	23,544
15. Anti-Leprosy Scheme	1,09,552	1,51,843
16. Establishment of a Central Live-stock Research-cum-Breeding Station at Haringhata	1,44,559	8,63,511
17. Reorganisation of Ceramic Institute	8,479	1,06,361
18. Peace time Fire Service	4,945	10,868
19. West Bengal National Volunteers Force Training Centre	4	4
TOTAL	56,79,960*	91,94,992

(a) Represents expenditure on works portions only debitable to 50.—Civil Works.

8. *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 purposes of civil aviation, are credited as a block grant to the Central Road Fund, 20 per cent. of the block grant being retained as a Central Reserve. Out of the balance allocations are made for expenditure—

- (a) in each Part A State,
- (b) elsewhere in the Indian Union, and
- (c) in Part B and C States,

in 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 per cent. of the estimated expenditure to be incurred in each quarter. The amount allotted may, subject to the previous approval of the Union Government to each proposal made, be expended on the construction, the reconstruction or the maintenance of roads and bridges belonging to State Governments and local bodies. In addition, grants from the ordinary Reserve and the special Reserve are also made by the Union Government for expenditure on such schemes as may be approved by them.

REVIEW—concl'd.

The amounts allotted to the States are credited in the State books to the Deposit head "Subvention from the Central Road Fund". The actual expenditure incurred each month on projects falling within the programme is debited to "50.—Civil Works—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 by debit to the deposit head by credit to the head "XXXIX—Civil Works—Provincial—Transfer from Central Road Fund". The accounting procedure in respect of the schemes financed from the grants from the Ordinary Reserve and the Special Reserve is the same as that for the ordinary allotments except that 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.

An account of the subventions to end of the year 1950-51 is given below :—

Opening balance on the 1st April, 1950	Rs. 5,16,485		
—	To end of the year 1949-50.	During the year 1950-51.	Total to end of the year 1950-51.
Allotment from the Central Road Fund—			
(i) Ordinary	Rs. 64,68,632	Rs. 49,35,000	Rs. 1,14,03,632
(ii) Ordinary Reserve . . . . .	..	11,09,806	11,09,806
(iii) Special grant from the Reserve	58,741	..	58,741
Total	65,27,373	60,44,806	1,25,72,179
Expenditure on projects financed from subventions from the Central Road Fund—			
(i) Ordinary	59,52,147	12,49,482	72,01,629
(ii) Ordinary Reserve . . . . .	..	11,09,806	11,09,806
(iii) Special grant from the reserve	58,741	..	58,741
Total Expenditure	60,10,888	23,59,288	83,70,176
Closing balance on the 31st March, 1951	5,16,485	36,85,518	42,02,003
The details of expenditure incurred during the year under review are given below :—			
(a) Expenditure on Road Fund Works classified as communications—			Rs.
(i) Road Development (Ordinary) . . . . .	..	12,49,482	12,49,482
(ii) Road Development (Ordinary Reserve) . . . . .	..	11,09,806	11,09,806
Total	Rs.	23,59,288	

The total commitments after the close of the year in respect of incomplete works of the State financed from the Central Road Fund amounted to Rs. 98.76 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 1950-51.

ANNEXURE A.

Detailed statement of expenditure on important new works.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More+ Less—.	Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS.					
ORIGINAL WORKS—BUILDINGS—					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—					
1. Construction of a new four storeyed building between Blocks Nos. 1 and 2, Writers' Buildings, Calcutta	3,99,000	4,90,000	4,84,427	+85,427	—5,573
Estimate not yet sanctioned; expenditure to end of 1950-51 Rs. 6,95,785; excess Rs. 6,95,785; in progress. See Sub-head A. 4.—Voted.					
2. Construction of a temporary building for new head quarters of West Dinajpur District at Balurghat	10,000	10,000	6,424	—3,576	—3,576
Col. 6.—Retarded progress due to the transfer of a sub-division from one circle to another Estimate nil; expenditure to end of 1950-51 Rs. 2,40,139; excess Rs. 2,40,139; in progress. See Sub-head A. 4.—Voted.					
3. Construction of a new Civil Court building at Howrah	60,000	37,513	29,484	—30,516	—8,029
Col. 6.—Same as under item 2. Estimate Rs. 3,04,175; expenditure to end of 1950-51 Rs. 1,57,366; balance Rs. 1,46,809; in progress. See Sub-head A. 5.					
4. Opening of a special jail at Berhampore	15,000	12,500	10,376	—4,624	—2,124
Col. 6.—Slow progress of the work owing to non-receipt of materials. Estimate Rs. 3,33,764; expenditure to end of 1950-51 Rs. 3,50,180; excess Rs. 16,416; in progress. See Sub-head A. 6.					
5. Extension of Basirhat sub-jail	1,60,000	52,000	51,997	—1,08,003	—3
Estimate Rs. 2,40,512; expenditure to end of 1950-51 Rs. 1,32,206; balance Rs. 1,08,306; in progress. See Sub-head A. 6.					
6. Additions and alterations to Buxa Jail Buildings	1,000	73,000	75,062	+74,062	+2,062
Estimate Rs. 1,51,281; expenditure to end of 1950-51 Rs. 85,200; balance Rs. 66,012; in progress. See Sub-head A. 6.					
7. Construction of a new Central Jail at Dum Dum (additions and alterations to Superintendent's quarters)	15,500	233	271	—15,229	+38
Estimate Rs. 11,03,465; expenditure to end of 1950-51 Rs. 9,46,906; balance Rs. 1,56,559; in progress. See Sub-head A. 6.					

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More+ Less—.	Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.					
ORIGINAL WORKS—BUILDINGS—contd.					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.					
8. Conversion of service privies and urinals into water borne system in the Dum Dum Central Jail	1,07,100	40,000	40,079	—67,021	+79
Estimate <i>nil</i> ; expenditure to end of 1950-51 Rs. 40,079; excess Rs. 40,079; in progress. See Sub-head A. 6.					
9. Construction of Police Lines in the temporary head quarters of West Dinajpur District at Balurghat	10,000	10,000	3,213	—6,787	—6,787
Col. 6.—Same as under item 2. Estimate <i>nil</i> ; expenditure to end of 1950-51 Rs. 1,85,619; excess Rs. 1,85,619; in progress. See Sub-head A. 7.					
10. Construction of barracks for constables in the Body Guard Lines at Alipore	15,00,000	9,30,654	9,36,423	—5,63,577	+5,769
Estimate Rs. 9,50,050; expenditure to end of 1950-51 Rs. 12,49,445; excess Rs. 2,99,395; in progress. See Sub-head A. 7.					
11. Repairs, additions and alterations to present hutments at Barrackpore for accommodation of A.P.B. and other Units	4,68,000	4,68,000	4,65,655	—2,345	—2,345
Estimate for certain sub-works only Rs. 6,65,393; expenditure to end of 1950-51 Rs. 14,13,932; excess Rs. 7,48,539; in progress. See Sub-head A. 7.					
12. Acquisition of land and construction of buildings for Hijli Police Station in West Dinajpur	50,000	30,000	29,466	—20,534	—534
Estimate <i>nil</i> ; expenditure to end of 1950-51 Rs. 29,466; excess Rs. 29,466; in progress. See Sub-head A. 7.					
13. Land and building for the proposed Darjeeling College	2,00,000	..	..	—2,00,000	..
See Sub-head A. 8.					

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More+ Less—.	Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS— <i>contd.</i>					
ORIGINAL WORKS—BUILDINGS— <i>contd.</i>					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget— <i>concl'd.</i>					
14. Construction of Nurses' quarters "A" Block in connection with the opening of 30 beds, etc., in the Eden Hospital Extension at Medical College Hospital, Calcutta					
	90,000	45,300	43,021	—46,979	—2,279
Estimate Rs. 3,22,641 ; expenditure to end of 1950-51 Rs. 2,82,576 ; balance Rs. 40,065 ; in progress. See Sub-head A. 9.					
II.—Other major works for which specific provision was made in the Budget—					
15. Collectively					
	6,77,719	4,44,651	4,18,208	—2,59,511	—26,443
See Sub-heads A. 4—Voted, A. 6—A. 9, A. 12 and A. 14—A. 16.					
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget—					
16. Construction of a new four storied block "A" between blocks I and II, Writers' Buildings, Calcutta					
	..	..	—1,195	—1,195	—1,195
Estimate not yet sanctioned ; expenditure to end of 1950-51 Rs. 1,57,366 ; excess Rs. 1,57,366 ; in progress. See Sub-head A. 4—Voted.					
17. Construction of new four storied blocks "B", "C" and "D", Writers' Buildings, Calcutta					
	..	..	—75	—75	—75
Estimate not yet sanctioned ; expenditure to end of 1950-51 Rs. 5,56,848 ; excess Rs. 5,56,848 ; in progress. See Sub-head A. 4—Voted.					
18. Construction of a new office building on Government land at Hastings Street, Calcutta					
	..	5,00,000	5,00,890	+5,00,890	+890
Estimate not yet sanctioned ; expenditure to end of 1950-51 Rs. 5,00,890 ; excess Rs. 5,00,890 ; in progress. See Sub-head A. 4—Voted.					

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More+ Less—.	Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.					
ORIGINAL WORKS—BUILDINGS—contd.					
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget—contd.					
19. Construction of sheds for additional office accommodation at Anderson House, Alipore	600	..	..	—600
20. Construction of an overflow shed for accommodation of 150 prisoners in the Krishnagar Jail	1,00,000	95,307	+95,307	—4,693
Estimate nil; expenditure to end of 1950-51 Rs. 95,307; excess Rs. 95,307; in progress. See Sub-head A. 6.					
21. Construction of warders' barrack for family quarters for head warders and warders in the Central Jail at Midnapore	—491	—813	—813	—322
Estimate Rs. 1,26,499; expenditure to end of 1950-51 Rs. 1,43,765; excess Rs. 17,266; in progress. See Sub-head A. 6.					
22. Construction of office building, machine shop, etc. at 40, Beltola Road	—109	—109	—109
Estimate Rs. 82,225; expenditure to end of 1950-51 Rs. 83,855; excess Rs. 1,630; in progress. See Sub-head A. 7.					
23. Construction of the permanent head quarters of the E. F. R. at Salua (structural and electrical)	8,31,000	7,37,865	+7,37,865	—93,135
Col. 6.— Non-availability of building materials. Estimate Rs. 5,30,524; expenditure to end of 1950-51 Rs. 7,37,865; excess Rs. 2,07,341; in progress. See Sub-head A. 7.					
24. Short term scheme for accommodation of E. F. Rifles at Hijli	29,000	29,000	+29,000	..
Estimate nil; expenditure to end of 1950-51 Rs. 99,403; excess Rs. 99,403; in progress. See Sub-head A. 7.					
25. Conversion of F. S. D. sheds into barracks for accommodation of 400 married constables of E. F. R. at Hijli	16,685	15,591	+15,591	—1,094
Estimate Rs. 87,420; expenditure to end of 1950-51 Rs. 1,56,269; excess Rs. 68,849; 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.
50.—CIVIL WORKS—contd.					
ORIGINAL WORKS—BUILDINGS—contd.					
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget—concl'd.					
26. Construction of the Cottage Industry Block in the Compound of the Government School of Arts, Calcutta	1,05,500	1,09,528	+1,09,528	+4,028
Estimate Rs. 1,27,300 ; expenditure to end of 1950-51 Rs. 1,09,528 ; balance Rs. 17,772 ; in progress. See Sub-head A. 8.					
27. Construction of outdoor ward for the Sadar Hospital in Cooch Behar	56,290	+56,290	+56,290
Col. 6.—Provision included under item 33. Estimate <i>nil</i> ; expenditure to end of 1950-51 Rs. 56,290 ; excess Rs. 56,290 ; in progress. See Sub-head A. 9.					
28. Construction of two sets of barracks and six sets of staff quarters for accommodation of the staff of the Superintending Engineer, Northern Circle, and the Executive Engineer, Jalpaiguri Division at Jalpaiguri	10,000	10,067	+10,067	+67
Estimate <i>nil</i> ; expenditure to end of 1950-51 Rs. 10,067 ; excess Rs. 10,067 ; in progress. See Sub-head A. 14.					
29. Construction of Vagrants' Home at Mahalandi	-15,469	-15,232	-15,232	+237
Estimate Rs. 12,98,033 ; expenditure to end of 1950-51 Rs. 83,989 ; balance Rs. 12,14,044 ; in progress. See Sub-head A. 16.					
30. Construction of officers' quarters in Cooch Behar	67,652	+67,652	+67,652
Col. 6.—Provision included under item 33. Estimate <i>nil</i> ; expenditure to end of 1950-51 Rs. 67,652 ; excess Rs. 67,652 ; in progress. See Sub-head A. 4—Voted.					

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More+ Less—.	Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.					
ORIGINAL WORKS—BUILDINGS—concl'd.					
IV.—Other major works for which specific provision was not made in the Budget—					
31. Collectively		3,05,983	2,66,517	+2,66,517	—39,466
Col. 6.—Expenditure on a work written back (Rs. 24,979) and lower rates of tender for another (Rs. 12,103). See Sub-heads A. 2, A. 4, A. 6—A. 9, A. 11 and A. 14.					
V.—Minor Works—					
32. Collectively—					
Charged	26,000	16,074	15,770	—10,230	—304
Voted	4,25,697	4,89,607	4,98,271	+72,574	+8,664
See Sub-heads A. 1—A. 16.					
33. Buildings in Cooch Behar	81,611	1,72,013	..	—81,611	—1,72,013
Col. 6.—Expenditure included under items 27, 30, 31 and 32. See Sub-head A. 17.					
Total—Original Works—Buildings—					
Charged	26,000	16,074	15,770	—10,230	—304
Voted	42,70,627	51,88,279	49,63,660	+6,93,033	—2,24,619
ORIGINAL WORKS—COMMUNICATIONS—					
Works met from State Revenues—					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—					
34. Construction of a Main Road on the eastern side in part II of the Kalimpong Development Area	51,000	73,000	70,168	+19,163	—2,832
Estimate nil ; expenditure to end of 1950-51 Rs. 3,99,305 ; excess Rs. 3,99,305 ; 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.					
35. Construction of the West Main Road in part II of the Kalim- pong Development Area at Kalimpong including construc- tion of roads Nos. 5 and 10 . . .	22,000	..	..	—22,000	..
36. Improvement to the road leading from Head Quarters to the aircraft landing ground at Balurghat	50,000	49,000	75,268	+25,268	+26,268
Col. 6.—Provision included under item 37.					
Estimate nil; expenditure to end of 1950-51 Rs. 1,24,056; excess Rs. 1,24,056; in progress.					
See Sub-head B.					
37. Construction of Kutcha land- ing strips at Balurghat	9,000	2,15,000	1,14,080	+1,05,080	—1,00,920
Col. 6.—See notes under items 36 and 41.					
Estimate nil; expenditure to end of 1950-51 Rs. 1,78,110; excess Rs. 1,78,110; in progress.					
See Sub-head B.					
38. Improvement of the town portion of Contai Belda Road . . .	5,000	7,328	6,685	+1,685	—643
Estimate Rs. 1,09,556; expenditure to end of 1950-51 Rs. 93,220; balance Rs. 16,336; in progress. See Sub-head B.					
39. Roads in Cooch Behar	2,38,097	—27,111	—21,996	—2,60,093	+5,115
II.—Other major works for which specific provision was made in the Budget—					
40. Collectively	1,30,601	81,429	75,617	—54,984	—5,812
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget—					
41. Construction of the airstrips at Balurghat with P. S. P. Sheets . . . . .	..	4,10,000	4,80,413	+4,80,413	+70,413
Col. 6.—Provision included under item 37.					
Estimate nil; expenditure to end of 1950-51 Rs. 4,80,413; excess Rs. 4,80,413; 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+ Loss—.	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—concl'd.					
IV.—Other major works for which specific provision was not made in the Budget—					
42. Collectively . . . . .	..	23,675	23,159	+23,159	—516
See Sub-head B.					
V.—Minor Works—					
43. Collectively	30,000	9,484	—1,173	—31,173	—10,657
<hr/>					
Total—Works met from State Revenues	5,35,698	8,41,805	8,22,221	+2,86,523	—19,584
<hr/>					
Works financed from the Subventions from the Central Road Fund—					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—					
44. Construction of Burdwan—Arambag Road from 10th to 22nd mile	10,000	5,001	—246	—10,246	—5,247
Col. 6.—Mainly non-supply of bricks during the year.					
Estimate Rs. 11,68,308; expenditure to end of 1950-51 Rs. 9,15,694; balance Rs. 2,52,614; in progress. See Sub-head B.					
45. Improvement of the road from Sainthia to Sultanpur in the district of Birbhum	4,00,000	10,00,000	9,95,704	+5,95,704	—4,296
Estimate Rs. 2,00,411; expenditure to end of 1950-51 Rs. 13,96,335; excess Rs. 11,95,924; in progress. See Sub-head B.					
46. Improvement of the Burdwan—Arambag Road towards Arambag end	1,00,000	75,000	12,871	—87,129	—62,129
Col. 6.—Mainly non-adjustment of land charges.					
Estimate Rs. 7,20,000; expenditure to end of 1950-51 Rs. 32,485; balance Rs. 6,87,515; 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.
50.—CIVIL WORKS—contd.					
ORIGINAL WORKS—COMMUNICATIONS					
<i>—contd.</i>					
Works financed from the Subventions from the Central Road Fund—contd.					
1.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.					
47. Improvement of the Road from Kandi to Sultanpur in the district of Murshidabad . . .	4,00,000	2,25,000	1,08,878	—2,91,122	—1,16,122
Col. 6.—Portion of the expenditure debited to "81.—Capital Account of Civil Works" for want of approval by the Government of India. Estimate Rs. 6,92,560; expenditure to end of 1950-51 Rs. 5,38,931; balance Rs. 1,53,629; in progress. See sub-head B as also item 141 of the Annexure.					
48. Construction of low level fair weather road in the spill area of the Damodar River to connect Burdwan—Arambag Road at 4½ M. P.	50,000	50,000	36,833	—13,167	—13,167
Col. 6.— Due to a change in specification.					
Estimate Rs. 1,88,839; expenditure to end of 1950-51 Rs. 2,27,220; excess Rs. 38,381; in progress. See Sub-head B.					
49. Improvement of Ranaghat—Santipur—Krishnagar Road within Santipur Municipality	1,00,000	..	..	—1,00,000	..
See Sub-head B.					
50. Improvement of Ranaghat—Santipur—Krishnagar Road within Krishnagar Municipality	1,00,000	..	..	—1,00,000	..
See Sub-head B.					
51. Berhampore—Jalangi Road	10,00,000	9,75,000	—8,95,905	—18,95,905	—18,70,905
Col. 6—Expenditure incurred during 1949-50 without the approval of the Government of India written back to Sub-head L (i). Estimate Rs. 42,68,100; expenditure to end of 1950-51 Rs. 28,55,273; balance Rs. 14,12,827; in progress. See Sub-head B as also item 140 of the Annexure.					

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More+ Less—.	Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.					
ORIGINAL WORKS—COMMUNICATIONS—contd.					
Works financed from the Subventions from the Central Road Fund—concl'd.					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—concl'd.					
52. Plassey-Betai Road	10,00,000	8,00,000	1,13,042	—8,86,958	—6,86,958
Col. 6.—Same as under items 47. Estimate Rs. 41,57,400; expenditure to end of 1950-51 Rs. 15,78,914; balance Rs. 25,78,486; in progress. See Sub-head B as also item 144 of the Annexure.					
53. Bongaon-Bagdah-Boira Road	8,00,000	9,00,000	14,17,794	+6,17,794	+5,17,794
Col. 6.—Expenditure debited to Sub-head L (i) in previous years written back on receipt of the approval of the Government of India. Estimate Rs. 32,87,600; expenditure to end of 1950-51 Rs. 22,78,732; balance Rs. 10,08,868; in progress. See Sub-head B as also item 146 of the Annexure.					
II.—Other major works for which specific provision was made in the Budget—					
54. Collectively	32,000	15,000	..	—32,000	—15,000
Col. 6.—Non-availability of materials. See Sub-head B.					
IV.—Other major works for which specific provision was not made in the Budget—					
55. Collectively . . . . .	..	..	5,203	+5,203	+5,203
<hr/>					
Total—Works financed from the Subventions from the Central Road Fund	39,92,000	40,45,001	17,94,174	—21,97,826	—22,50,827
<hr/>					
Works met partially from State Revenues and partially from the Subventions from the Central Road Fund—					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—					
56. Improvement of the Alipore Falakata Road in the district of Jalpaiguri excluding bridges and culverts	1,00,000	..	..	—1,00,000	..
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					
<i>—contd.</i>					
Works met partially from State Revenues and partially from the Subventions from the Central Road Fund— <i>contd.</i>					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget— <i>concl.</i>					
57. Construction of Belgatchia Bridge	7,00,000	4,00,000	3,95,663	—3,04,337	—4,337
Estimate Rs. 31,34,403 ; expenditure to end of 1950-51 Rs. 3,95,663 ; balance Rs. 27,38,740 ; in progress. See Sub-head B.					
58. Improvement of the Road from Krishnagar to Hridaypur in the district of Nadia	3,00,000	..	—30,339	—3,30,339	—30,339
Col. 6.—Same as under item 51. Estimate Rs. 4 19,939 ; expenditure to end of 1950-51 Rs. 8,07,543 ; excess Rs. 3,87,604 ; in progress. See Sub head B as also item 145 of the Annexure.					
59. Metalling and modernising the road from Santipur to Krishnagar	2,00,000	1,80,000	1,54,979	—45,021	—25,021
Col. 6.—Non-receipt of materials in time.					
Estimate Rs. 2,63,514 ; expenditure to end of 1950-51 Rs. 5,47,579 ; excess Rs. 2,84,065 ; in progress. See Sub-head B.					
60. Improvement to Ranaghat-Santipur Road	3,00,000	2,00,000	1,35,506	—1,64,494	—64,494
Col. 6.—Same as under item 59.					
Estimate <i>nil</i> ; expenditure to end of 1950-51 Rs. 4,90,451 ; excess Rs. 4,90,451 ; in progress. See Sub-head B.					
61. Gazol-Banshihari-Balughat Road	25,00,000	20,68,000	16,36,911	—8,63,089	—4,31,089
Col. 6.—Same as under item 47. Estimate Rs. 1,20,89,000 ; expenditure to end of 1950-51 Rs. 38,44,202 ; balance Rs. 82,44,798 ; in progress. See Sub-head B as also item 142 of the Annexure.					
62. Banshihari-Kaliaganj Road	12,00,000	9,00,000	82,906	—11,17,094	—8,17,094
Col. 6.—Same as under item 47. Estimate Rs. 47,81,880 ; expenditure to end of 1950-51 Rs. 9,52,015 ; balance Rs. 38,29,865 ; in progress. See sub-head B as also item 143 of the Annexure.					

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More + Less—.	Modified appropriation. More + Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS <i>concl.</i>					
ORIGINAL WORKS—COMMUNICATIONS					
<i>—concl.</i>					
Works met partially from State Revenues and partially from the Subventions from the Central Road fund— <i>concl.</i>					
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget—					
63. Construction of Bally-Khal Bridge		628	—4,352	—4,352	—4,980
Col. 6.—Write-back of the expenditure of the previous year.					
Estimate not yet sanctioned ; expenditure to end of 1950-51 Rs. 9,84,217; excess Rs. 9,84,217; in progress. See Sub-head B.					
<hr/>					
Total—Works met partially from State Revenues and partially from the Subventions from the Central Road Fund	53,00,000	37,48,628	23,71,274	—29,28,726	—13,77,354
<hr/>					
Total—Original Works—Communications	98,27,698	86,35,434	49,87,669	—48,40,029	—36,47,765
<hr/>					
ORIGINAL WORKS—MISCELLANEOUS—					
64. Construction of Gandhighat at Barrackpore	15,000	18,540	22,813	+7,813	+4,273
Col. 6.—Additional items of expenditure. Estimate Rs. 3,65,440 ; expenditure to end of 1950-51 Rs. 4,13,259 ; excess Rs. 47,819 ; in progress. See Sub-head C.					
65. Completion of abandoned construction of Mahajati Sadan	25,800	57,200	55,946	+30,146	—1,254
Estimate Rs. 78,514 ; expenditure to end of 1950-51 Rs. 85,141 ; excess Rs. 6,627 ; in progress. See Sub-head C.					
<hr/>					
Total—Original Works—Miscellaneous	40,800	75,740	78,759	+37,959	+3,019

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.
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—					
ORIGINAL WORKS—BUILDINGS—					
III.—Major works above Rs 50,000 for which specific provision was not made in the Budget—					
66. Scheme for establishment of a Mechanical Division in Survey Division No. II					
	..	1,92,300	1,75,723	+1,75,723	--16,577
Col. 6.—Cost of construction of divisional workshops were not passed on wholly by transfer debit. Estimate nil; expenditure to end of 1950-51 Rs. 1,81,335; excess Rs. 1,81,335 in progress. See Sub-head K.					
67. Construction of quarters for the office staff and peons of Berhampore Construction Division					
	..	22,000	23,084	+23,084	+1,084
Estimate nil; expenditure to end of 1950-51 Rs. 63,228; excess Rs. 63,228; in progress. See Sub-head K.					
IV.—Other major works for which specific provision was not made in the Budget—					
68. Collectively					
	..	43,900	35,013	+35,013	--8,887
Col. 6.—Due to strict control over expenditure on a work. See Sub-head K.					
V.—Minor Works—					
69. Collectively					
	..	1,937	..	..	--1,997
See Sub-head K.					
Total—Original Works					
Buildings					
	..	2,60,197	2,33,820	+2,33,820	--26,377

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.
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.					
ORIGINAL WORKS—COMMUNICATIONS—					
Development of Roads of State Categories—					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—					
70. Taldangra-Bansa Road	2,00,000	3,90,000	3,38,270	+1,38,270	—51,730
Col. 6.—Failure of the contractor to do satisfactory progress of work. Estimate Rs. 33,35,252; expenditure to end of 1950-51 Rs. 13,74,942; balance Rs. 19,60,310; in progress. See Sub-head L(i).					
71. Bankura-Taldangra Road	1,35,000	75,500	1,05,191	—29,809	+29,691
Col. 6.—Transfer of materials from the sites of other works which could not be foreseen. Estimate Rs. 13,74,300; expenditure to end of 1950-51 Rs. 6,89,413; balance Rs. 6,84,887; in progress. See Sub-head L(i).					
72. Mourigram-Uluberia Road	2,00,000	54,200	54,000	—1,46,000	—200
Estimate nil; expenditure to end of 1950-51 Rs. 1,52,501; excess Rs. 1,52,501; in progress. See Sub-head L(i).					
73. Naldubi-Satteria Road	1,00,000	1,56,400	1,55,216	+55,216	—1,184
Estimate Rs. 3,78,400; expenditure to end of 1950-51 Rs. 1,84,105; balance Rs. 1,94,295; in progress. See Sub-head L(i).					
74. Baidyabati—Tarakeswar— Champadanga Road	15,00,000	13,74,707	13,17,147	—1,82,853	—57,560
Col. 6.—Mainly non-adjustment of land charges. Estimate Rs. 15,00,100; expenditure to end of 1950-51 Rs. 20,97,068; excess Rs. 5,96,968; in progress. See sub-head L(i).					
75. Diamond Harbour-Kakdwip Road	12,00,000	20,00,000	18,57,271	+6,57,271	—1,42,729
Estimate Rs. 8,11,600; expenditure to end of 1950-51 Rs. 29,31,719; excess Rs. 21,20,119; in progress. See Sub-head L(i).					
76. Krishnagar-Berhampore-Kandi Road	11,50,000	17,15,000	16,93,671	+5,43,671	—21,329
Estimate nil; expenditure to end of 1950-51 Rs. 30,44,566; excess Rs. 30,44,566; in progress. See Sub-head L(i).					
77. Barasat-Basirhat Road	20,000	..	..	—20,000	..
See Sub-head L(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.
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.					
ORIGINAL WORKS—COMMUNICATIONS					
--contd.					
Development of Roads of State					
(Categories-- contd.)					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.					
78. Algora-Pedong-Rishi River Road	2,00,000	1,20,828	1,15,002	—84,998	—5,826
Estimate Rs. 89,494 ; expenditure to end of 1950-51 Rs. 1,20,627 ; excess Rs. 31,133 in progress. See Sub-head L(i).					
79. Katwa-Kusumgram-Memari Road	4,00,000	4,00,000	3,99,917	—83	—83
Estimate nil ; expenditure to end of 1950-51 Rs. 4,63,843 ; excess Rs. 4,63,843 ; in progress. See Sub-head L(i).					
80. Jagatpur-Dharmapota Road	1,00,000	95,860	—8,910	—1,08,910	—1,04,770
Col. 6.—Due to non-adjustment of land charges (Rs. 95,860) and transfer of materials (Rs. 8,910). Estimate Rs. 16,83,736 ; expenditure to end of 1950-51 Rs. 89,925 ; balance Rs. 15,93,811 ; in progress. See Sub-head L(i).					
81. Madhubati-Bengal/Road	70,000	20,000	25,256	—44,744	+5,256
Col. 6.—Delay in the adjustment of a credit on account of land charges debited in excess. Estimate Rs. 1,34,800 ; expenditure to end of 1950-51 Rs. 1,12,062 ; balance Rs. 22,738 ; in progress. See Sub-head L(i).					
82. Tamluk-Contai Road	8,00,000	11,08,655	11,00,111	+3,00,111	—8,544
Estimate Rs. 1,18,20,300 ; expenditure to end of 1950-51 Rs. 15,21,417 ; balance Rs. 1,02,98,883 ; in progress. See Sub-head L(i).					
83. Contai-Digha Road	1,50,000	1,95,000	1,95,177	+45,177	+177
Estimate Rs. 24,65,900 ; expenditure to end of 1950-51 Rs. 2,70,183 ; balance Rs. 21,95,717 ; in progress. See Sub-head L(i).					
84. Mechada R. S.-Tamluk Road	1,00,000	..	—50	—1,00,050	—50
See Sub-head L(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.
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.					
ORIGINAL WORKS—COMMUNICATIONS—contd.					
Development of Roads of State Categories—contd.					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.					
85. Basudevpur-Sutahata Coast Road	2,00,000	1,57,500	1,50,858	—49,142	—6,642
Estimate Rs. 11,51,000 ; expenditure to end of 1950-51 Rs. 4,31,053 ; balance Rs. 7,16,947 ; in progress. See Sub-head L(i).					
86. Contai-Belda Road	10,00,000	15,54,000	15,30,681	+ 5,30,681	—23,319
Estimate Rs. 50,70,400 ; expenditure to end of 1950-51 Rs. 38,32,813 ; balance Rs. 12,37,587 ; in progress. See Sub-head L(i).					
87. Mahishadal-Nandigram Road	1,60,000	4,12,000	3,02,077	+ 1,42,077	—1,09,923
Col. 6.—Mainly due to non-payment of land charges. Estimate Rs. 13,30,600 ; expenditure to end of 1950-51 Rs. 5,83,752 ; balance Rs. 7,46,848 ; in progress. See Sub-head L(i).					
88. Bolepur-Palitpur Road	2,00,000	2,78,556	2,69,840	+ 69,840	—8,716
Estimate nil ; expenditure to end of 1950-51 Rs. 5,33,268 ; excess Rs. 5,33,268 ; in progress. See Sub-head L(i).					
89. Sriniketan-Bolepur Road	2,00,000	75,986	75,492	—1,24,508	—494
Estimate nil ; expenditure to end of 1950-51 Rs. 1,85,914 ; excess Rs. 1,85,914 ; in progress. See Sub-head L(i).					
90. Bankura-Ranibundh Road	4,50,000	3,37,500	3,37,992	—1,12,008	+ 492
Estimate Rs. 27,69,278 ; expenditure to end of 1950-51 Rs. 14,79,481 ; balance Rs. 12,89,797 ; in progress. See Sub-head L(i).					
91. Taldangra-Simlapal Road	1,50,000	84,000	71,703	—78,291	—12,291
Col. 6.—Due to non-adjustment of land charges (Rs. 8,000) and retarded progress of work due to rains (Rs. 4,291). Estimate Rs. 12,96,195 ; expenditure to end of 1950-51 Rs. 3,55,020 ; balance Rs. 9,41,175 ; in progress. See Sub-head L(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.
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.					
ORIGINAL WORKS—COMMUNICATIONS—contd.					
Development of Roads of State Categories—contd.					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.					
92. Hatuganj-Purbabishnupur Road	2,35,000	1,10,000	1,04,491	—1,30,509	—5,509
Estimate Rs. 6,91,000 ; expenditure to end of 1950-51 Rs. 1,59,058 ; balance Rs. 5,31,942 ; in progress. See Sub-head L(i).					
93. Krishnagar-Karimpur-Sikarpur (Chapra Sikarpur) Road	10,00,000	16,50,000	16,69,626	+ 6,69,626	+ 19,626
Estimate Rs. 1,10,93,700 ; expenditure to end of 1950-51 Rs. 37,24,182 ; balance Rs. 73,69,518 ; in progress. See Sub-head L(i).					
94. Berhampore-Lalgola Raghunathganj-Farakka Road	5,00,000	5,20,000	5,21,448	+ 21,448	+ 1,448
Estimate Rs. 17,00,200 ; expenditure to end of 1950-51 Rs. 16,03,929 ; balance Rs. 96,271 ; in progress. See Sub-head L(i).					
95. Aranghata-Dattaphulia-Bagula Road with link road from Duttaphulia to Sindrani	2,00,000	2,00,000	1,99,833	—167	—167
Estimate Rs. 35,34,000 ; expenditure to end of 1950-51 Rs. 3,16,508 ; balance Rs. 32,17,492 ; in progress. See Sub-head L(i).					
96. Islampur-Raninagar-Katlamari Road	5,00,000	4,75,000	4,73,695	—26,305	—1,305
Estimate Rs. 32,99,754 ; expenditure to end of 1950-51 Rs. 11,60,968 ; balance Rs. 21,38,786 ; in progress. See Sub-head L(i).					
97. Krishnagar-Bagula (via Hanskali) Road	1,00,000	2,00,000	2,13,846	+ 1,13,846	+ 13,846
Col. 6.—Transfer of materials from other works exceeded anticipations. Estimate Rs. 9,87,800 ; expenditure to end of 1950-51 Rs. 3,72,531 ; balance Rs. 6,15,269 ; in progress. See Sub-head L(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.
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.					
ORIGINAL WORKS—COMMUNICATIONS—contd.					
Development of Roads of State Categories—contd.					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.					
98. Kholapota-Baduria-Maslandpur-Habra Road	2,00,000	3,30,000	3,46,740	+ 1,46,740	+ 16,740
Col. 6.—Supply of materials in the latter part of the year. Estimate <i>nil</i> ; expenditure to end of 1950-51 Rs. 13,21,989; excess Rs. 13,21,989; in progress. See Sub-head L(i).					
99. Hasnabad-Hingleganj Road	2,00,000	1,20,000	1,19,376	—80,624	—624
Estimate Rs. 9,99,052; expenditure to end of 1950-51 Rs. 3,03,555; balance Rs. 6,95,497; in progress. See Sub-head L(i).					
100. Basirhat-Hasnabad Road	2,20,000	1,50,000	1,41,731	—78,269	—8,269
Col. 6.—Mainly due to non-receipt of cement. Estimate <i>nil</i> ; expenditure to end of 1950-51 Rs. 7,12,202; excess Rs. 7,12,202; in progress. See Sub-head L(i).					
101. Patirampur-Kumarganj Road	1,30,000	25,000	31,827	—98,173	+ 6,827
Col. 6.—Rapid progress of work towards the close of the year.					
Estimate Rs. 2,90,577; expenditure to end of 1950-51 Rs. 80,632; balance Rs. 2,09,945; in progress. See Sub-head L(i).					
102. Jalpaiguri-Haldibari Road	2,10,000	2,44,000	2,45,920	+ 35,920	+ 1,920
Estimate <i>nil</i> ; expenditure to end of 1950-51 Rs. 2,45,920; excess Rs. 2,45,920; in progress. See Sub-head L(i).					
103. Jalpaiguri-Siliguri Road	10,00,000	10,85,000	10,77,458	+ 77,458	—7,542
Estimate <i>nil</i> ; expenditure to end of 1950-51 Rs. 24,46,021; excess Rs. 24,46,021; in progress. See Sub-head L(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.
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.					
ORIGINAL WORKS—COMMUNICATIONS—contd.					
Development of Roads of State Categories—contd.					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.					
104. Matigara-Phansidewa Road .	3,00,000	2,60,000	2,57,758	—42,242	—2,242
Estimate nil; expenditure to end of 1950-51 Rs. 10,23,122; excess Rs. 10,23,122; in progress. See Sub-head L(i).					
105. Branch Road to Rajganj (Fatapukri-Rajganj) . . .	66,000	26,000	23,633	—42,367	—2,367
Estimate nil; expenditure to end of 1950-51 Rs. 1,55,991; excess Rs. 1,55,991; in progress. See Sub-head L(i).					
106. Krishnagar-Majdia Road .	2,00,000	2,50,000	2,57,741	+ 57,741	+ 7,741
Estimate Rs. 19,92,400; expenditure to end of 1950-51 Rs. 5,02,743; balance Rs. 14,89,657; in progress. See Sub-head L(i).					
107. Howrah-Domjur-Amta Road	2,00,000	4,50,000	4,47,915	+ 2,47,915	—2,085
Estimate Rs. 3,56,418; expenditure to end of 1950-51 Rs. 5,87,788; excess Rs. 2,31,370 in progress. See Sub-head L(i).					
108. Hooghly-Saptagram-Tribeni Phandepara-Muragacha-Guptipara Road	1,00,000	3,50,000	3,50,000	+ 2,50,000	..
Estimate nil; expenditure to end of 1950-51 Rs. 4,31,103; excess Rs. 4,31,103; in progress. See Sub-head L(i).					
109. Ranichak-Ghatal-Chandrakona-Chandrakona Road .	12,00,000	6,12,700	6,12,692	—5,87,308	—8
Estimate Rs. 79,15,500; expenditure to end of 1950-51 Rs. 10,62,369; balance Rs. 68,53,131; in progress. See Sub-head L(i).					
110 Suri-Sriniketan Road	10,00,000	..	..	—10,00,000	..
See Sub-head L(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.
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.					
ORIGINAL WORKS—COMMUNICATIONS—contd.					
Development of Roads of State Categories—contd.					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.					
111. Kaliaganj-Raiganj Road	2,00,000	2,20,000	2,23,741	+ 23,741	+ 3,741
Estimate <i>nil</i> ; expenditure to end of 1950-51 Rs. 2,23,741; excess Rs. 2,23,741; in progress See Sub-head L(i).					
112. Bengai-Khatul Road	50,000	12,000	63,080	+ 13,080	+ 51,080
Col. 6.—Same as under item 81. Estimate Rs. 6,16,650; expenditure to end of 1950-51 Rs. 1,00,277; balance Rs. 5,16,373; in progress. See Sub-head L(i).					
113. Chaitanyapur-Kukrahati Road	65,000	31,845	31,807	—33,193	—38
Estimate Rs. 7,05,250; expenditure to end of 1950-51 Rs. 67,623; balance Rs. 6,37,627; in progress. See Sub-head L(i).					
114. Bolepur-Santiniketan Road	50,000	24,278	23,775	—26,225	—503
Estimate <i>nil</i> ; expenditure to end of 1950-51 Rs. 1,21,222; excess Rs. 1,21,222; in progress See Sub-head L(i).					
115. Purbabishnupur-Raidighi Road	2,00,000	1,98,000	2,16,109	+ 16,109	+ 18,109
Col. 6.—Due to unexpected better progress of work. Estimate Rs. 6,86,000; expenditure to end of 1950-51 Rs. 4,74,766; balance Rs. 2,11,234; in progress. See Sub-head L(i).					
116. Krishnachandrapur-Nalua Road	1,11,000	7,000	6,281	—1,04,719	—719
Estimate Rs. 2,49,020; expenditure to end of 1950-51 Rs. 31,639; balance Rs. 2,17,381; in progress. See Sub-head L(i).					
117. Lakshmikantapur-Dhola Road	1,00,000	27,000	17,785	—82,215	—9,215
Col. 6.—Due to the failure of the contractor to do satisfactory progress of work. Estimate Rs. 1,79,800; expenditure to end of 1950-51 Rs. 1,38,581; balance Rs. 41,219; in progress. See Sub-head L(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.
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.					
ORIGINAL WORKS—COMMUNICATIONS—contd.					
Development of Roads of State Categories—contd.					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.					
118. Itinda-Tentulia-Gobardanga-Gaighatta Road . . .	50,000	60,000	55,803	+ 5,803	—4,197
Estimate <i>nil</i> ; expenditure to end of 1950-51 Rs. 3,58,069; excess Rs. 3,58,069; in progress. See Sub-head L(i).					
119. Bagdah-Sindrani Road	33,000	—44,000	—43,428	—76,428	+ 572
Estimate <i>nil</i> ; expenditure to end of 1950-51 Rs. 1,98,311; excess Rs. 1,98,311; in progress. See Sub-head L(i).					
120. Basirhat-Swarupnagar Road .	5,00,000	2,60,000	2,50,024	—2,40,976	—976
Estimate <i>nil</i> ; expenditure to end of 1950-51 Rs. 11,17,130; excess Rs. 11,17,130; in progress. See Sub-head L(i).					
121. Road to Sandeshkhali from Basirhat to Kalinagar . . .	1,83,000	1,10,000	1,10,987	—72,013	+ 987
Estimate <i>nil</i> ; expenditure to end of 1950-51 Rs. 3,07,171; excess Rs. 3,07,171; in progress. See Sub-head L(i).					
122. Gazol-Bamangola Road .	50,000	33,400	32,137	—17,863	—1,263
Estimate Rs. 24,51,600; expenditure to end of 1950-51 Rs. 1,01,629; balance Rs. 23,49,971; in progress. See Sub-head L(i).					
123. Habibpur-Bulbulchandi Road with extension to Bulbulchandi R. S.	1,00,000	32,000	6,674	—93,326	—25,326
Col. 6.—Provision of Rs. 25,000 kept in reserve to meet unforeseen expenditure was not required. Estimate <i>nil</i> ; expenditure to end of 1950-51 Rs. 8,162; excess Rs. 8,162; in progress. See Sub-head L(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.
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.					
ORIGINAL WORKS—COMMUNICATIONS—contd.					
Development of Roads of State Categories—contd.					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—contd.					
124. Englishbazar-Manikchak-Sadar-ghat Road	4,00,000	4,00,000	4,36,911	+ 36,911	+ 36,911
Col. 6.—The estimate was low. Estimate <i>nil</i> ; expenditure to end of 1950-51 Rs. 5,89,151; excess Rs. 5,89,151; in progress. See Sub-head L(i).					
125. Atpur-Rajbalhat Road	1,00,000	1,10,000	1,08,284	+ 8,284	—1,716
Estimate <i>nil</i> ; expenditure to end of 1950-51 Rs. 1,29,940; excess Rs. 1,29,940; in progress. See Sub-head L(i).					
126. Dhap Dhapi-Dhap Dhapi R.S. Road	50,000	86,000	86,369	+ 36,369	+ 369
Estimate Rs. 1,01,308; expenditure to end of 1950-51 Rs. 93,972; balance Rs. 7,336; in progress. See Sub-head L(i).					
127. Kandi-Panchthubi Road	5,00,000	2,65,000	2,69,064	—2,30,936	+ 4,064
Estimate Rs. 6,51,600; expenditure to end of 1950-51 Rs. 3,41,163; balance Rs. 3,10,437; in progress. See Sub-head L(i).					
128. Dosahat-Gocharan Road	40,000	5,000	4,552	—35,448	—448
Estimate Rs. 1,41,855; expenditure to end of 1950-51 Rs. 4,552; balance Rs. 1,37,303; in progress. See Sub-head L(i).					
129. Kandi-Bharatpur Road	70,000	30,000	22,511	—47,489	—7,489
Col. 6.—Collection of bricks was below expectations. Estimate Rs. 1,43,130; expenditure to end of 1950-51 Rs. 22,511; balance Rs. 1,20,619; in progress. See Sub-head L(i).					
130. Roads in Sugar Mill Areas in Nadia	4,50,000	..	..	—4,50,000	..
See Sub-head L(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.
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—concl'd.					
ORIGINAL WORKS—COMMUNICATIONS—contd.					
Development of Roads of State Categories—contd.					
I.—Major works above Rs. 1 lakh for which specific provision was made in the Budget—concl'd.					
131. Bridge at Gaighatta	3,00,000	2,80,000	2,60,557	—39,443	—19,443
Col. 6.—Payment to contractor for supplementary items of work withheld pending production of certain documents. Estimate Rs. 6,33,261; expenditure to end of 1950-51 Rs. 6,57,370; excess Rs. 24,109; in progress. See Sub-head L(i).					
132. Lump provision for new village roads as aid to contribution works	5,00,000	..	..	—5,00,000	..
See Sub-head L(i).					
II.—Other major works for which specific provision was made in the Budget—					
133. Collectively	7,70,000	1,97,916	1,91,650	—5,78,350	—6,266
See Sub-head L(i).					
III.—Major works, above Rs. 50,000 for which specific provision was not made in the Budget—					
134. Calcutta-Delhi National Highway . . . . .	..	..	—1,05,766	—1,05,766	—1,05,766
Col. 6.—Expenditure debited to Provincial Highways in 1948-49 written back to National Highways on receipt of the approval of the Government of India.					
See Sub-head L(i).					
135. Haldibari-Teesta Ferry Road ..	12,000	11,834	+ 11,834	—166	
Estimate Rs. 6,70,450; expenditure to end of 1950-51 Rs. 11,834; balance Rs. 6,58,616; in progress. See Sub-head L(i).					
136. Mekliganj-Mathabhanga Road ..	50,000	51,161	+ 51,161	+ 1,161	
Estimate nil; expenditure to end of 1950-51 Rs. 78,605; excess Rs. 78,605; in progress. See Sub-head L(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.
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.					
ORIGINAL WORKS—COMMUNICATIONS—contd.					
Development of Roads of State Categories—contd.					
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget—contd.					
137. Rajarhat-Mathabhanga Road	..	1,50,000	1,49,304	+ 1,49,304	—696
Estimate nil ; expenditure to end of 1950-51 Rs. 2,57,875 ; excess Rs. 2,57,875 ; in progress. See Sub-head L(i).					
138. Panskura-Tamluk Road	..	1,30,000	1,30,345	+ 1,30,345	+ 345
Estimate Rs. 3,23,488 ; expenditure to end of 1950-51 Rs. 1,30,345 ; balance Rs. 1,93,143 ; in progress. See Sub-head L(i).					
139. Suri-Dubrajpur-Ilumbazar-Bolepur Road	..	83,750	85,797	+ 85,797	+ 2,047
Estimate Rs. 9,20,950 ; expenditure to end of 1950-51 Rs. 85,797 ; balance Rs. 8,35,153 ; in progress. See Sub-head L(i).					
140. Berhampore-Jalangi Road	18,80,273	+ 18,80,273	+ 18,80,273
Col. 6.—See Sub-head L(i) and also item 51 of the Annexure.					
141. Kandi-Sultanpur Road	1,16,276	+ 1,16,276	+ 1,16,276
Col. 6.—See Sub-head L(i) and also item 47 of the Annexure.					
142. Gazol-Banshihari-Balurghat Road	9,81,081	+ 9,81,081	+ 9,81,081
Col. 6.—See Sub-head L(i) and also item 61 of the Annexure.					
143. Kaliaganj-Banshihari Road	3,15,946	+ 3,15,946	+ 3,15,946
Col. 6.—See Sub-head L(i) and also item 62 of the Annexure.					
144. Plassey-Betai Road	6,71,414	+ 6,71,414	+ 6,71,414
Col. 6.—See sub-head L(i) and also item 52 of the Annexure.					

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.
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.					
ORIGINAL WORKS—COMMUNICATIONS—contd.					
Development of Roads of State Categories—concl'd.					
III.—Major works above Rs. 50,000 for which specific provision was not made in the Budget—concl'd.					
145. Krishnagar-Hridaypur Road			12,303	+ 12,303	+ 12,303
Col. 6.—See Sub-head L(i) and also item 58 of the Annexure.					
146. Bongaon-Bagdah-Boira Road			—5,24,128	—5,24,128	—5,24,128
Col. 6.—See Sub-head L(i) and also item 53 of the Annexure.					
IV.—Other major works for which specific provision was not made in the Budget—					
147. Collectively		43,000	47,357	+ 47,357	+ 4,357
See Sub-head L(i).					
V.—Minor Works—					
148. Collectively			494	+ 494	+ 494
See Sub-head L(i).					
TOTAL—Development of Roads of State Categories		2,11,18,000	2,04,77,581	2,33,89,012	+ 22,71,012 + 29,11,431
Construction and Improvement of National Highways—					
149. Bihar-Assam National Highway—					
Bihar Border to Bagdogra	4,86,000	1,00,000	1,03,719	—3,82,281	+ 3,719
Estimate Rs. 13,35,500 ; expenditure to end of 1950-51 Rs. 14,03,672 ; excess Rs. 68,172 ; in progress. See Sub-head L(ii).					
150. Bihar-Assam National Highway—Siltorsa Bridge	2,75,000			—2,75,000	
See Sub-head L(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.
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—<i>contd.</i>					
ORIGINAL WORKS—COMMUNICATIONS—<i>contd.</i>					
Construction and Improvement of National Highways—<i>contd.</i>					
151. Calcutta-Siliguri National Highway—					
(a) Malda-Gazol—					
(b) Englishbazar-Kaliachak					
(c) Kaliachak-Ganges					
(d) Ferry between Dhulyan and Khajuriaghat					
	20,43,000	17,68,000	17,67,388	—2,75,612	—612
Estimate Rs. 68,74,100 ; expenditure to end of 1950-51 Rs. 27,00,018 ; balance Rs. 41,74,082 ; in progress. See Sub-head L(ii).					
152. Calcutta Delhi National Highway	6,93,000	1,64,776	1,49,959	—5,43,041	—14,817
Estimate Rs. 12,36,514 ; expenditure to end of 1950-51 Rs. 1,49,959 ; balance Rs. 10,86,555 ; in progress. See Sub-head L(ii).					
153. Calcutta-Bombay-Madras National Highway	2,59,000	..	..	—2,59,000	..
See Sub-head L(ii).					
154. Siliguri-Gangtok National Highway-Rambijhora Bridge . . . . .	..	95,000	94,076	+ 94,076	—924
Estimate Rs. 3,07,156 ; expenditure to end of 1950-51 Rs. 3,01,308 ; balance Rs. 5,848 ; in progress ; See Sub-head L(ii).					
155. Lump provision for minor works—Survey, etc.	12,000	24,224	24,688	+ 12,688	+ 464
See Sub-head L (ii).					
156. Lump provision for maintenance of National Highways	19,00,000	..	..	—19,00,000	..
See Sub-head L(ii).					
157. Improvement of the Cooch-Bihar portion of the Assam Access Road . . . . .	..	7,00,000	7,05,139	+ 7,05,139	+ 5,139
Estimate Rs. 22,39,000 ; expenditure to end of 1950-51 Rs. 10,54,107 ; balance Rs. 11,84,893 ; in progress. See Sub-head L(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.
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—contd.					
ORIGINAL WORKS—COMMUNICATIONS—contd.					
Construction and Improvement of National Highways—contd.					
158. Protective Works to Anderson Bridge on the Teesta Valley Road	20,000	20,408	+20,408	+408
Estimate <i>nil</i> ; expenditure to end of 1950-51 Rs. 20,408 ; excess Rs. 20,408 ; in progress. See Sub-head L(ii).					
159. Section from Dhulian to Raghunathganj	2,00,000	2,00,011	+2,00,011	+11
Estimate <i>nil</i> ; expenditure to end of 1950-51 Rs. 2,00,011 ; excess Rs. 2,00,011 ; in progress. See Sub-head L(ii).					
160. Construction of a new ferry ghat together with new approaches on east and west side of Siltorsa River	1,73,000	1,44,730	+1,44,730	—28,270
Col. 6.—Lower rates in tenders than estimated for. Estimate <i>nil</i> ; expenditure to end of 1950-51 Rs. 1,44,730 ; excess Rs. 1,44,730 ; in progress. See Sub-head L(ii).					
161. Construction of a bridge over the Kalyani River	4,10,000	4,59,288	+4,59,288	+49,288
Col. 6.—Rapid progress of the work towards the close of the year. Estimate <i>nil</i> ; expenditure to end of 1950-51 Rs. 4,59,288 ; excess Rs. 4,59,288 ; in progress. See Sub-head L(ii).					
162. Construction of a bridge over the Gadadhar River	8,000	8,371	+8,371	+371
Estimate <i>nil</i> ; expenditure to end of 1950-51 Rs. 8,371 ; excess Rs. 8,371 ; in progress. See Sub-head L(ii).					
163. Construction of a bridge over the Raidak River	15,000	13,038	+13,038	—1,962
Estimate <i>nil</i> ; expenditure to end of 1950-51 Rs. 13,038 ; excess Rs. 13,038 ; in progress. See Sub-head L(ii).					
164. National Highway No. 34—Section from Raiganj to the West bank of Nagar River (Bihar Border)	50,000	74,774	+74,774	+24,774
Col. 6.—Same as under item 151. Estimate <i>nil</i> ; expenditure to end of 1950-51 Rs. 74,774 ; excess Rs. 74,774 ; in progress. See Sub-head L(ii).					

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

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.
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVE- NUE ACCOUNT—<i>concl'd.</i>					
ORIGINAL WORKS—COMMUNICATIONS— —<i>concl'd.</i>					
Construction and Improvement of National Highways— <i>concl'd.</i>					
165. Permanent restoration of Monsoon damage to N. H. No. 31-A.—portion lying in West Bengal	3,10,000	2,45,867	+2,45,867	—64,133
Col. 6.—Mainly due to the non-availability of materials end of 1950-51 Rs. 2,45,867 ; excess Rs. 2,45,867 ; in progress.				Estimate <i>nil</i> ; expenditure to See Sub-head L(ii).	
166. Permanent restoration works to Sevoke-Bagrakote section (Darjeeling Division)	81,000	42,810	+42,810	—38,190
Col. 6.—Same as under item 165. Estimate <i>nil</i> ; expenditure to end of 1950-51 Rs. 42,810 ; excess Rs. 42,810 ; in progress. See Sub-head L(ii).					
167. Permanent restoration works to Bagrakote to Patlakhawa section of N. H. No. 3 (Jalpai- guri Division)	36,000	..	..	—36,000
See Sub-head L(ii).					
168. Pontoon bridge over Maha- nanda	1,32,000	1,32,261	+1,32,261	+261
Estimate <i>nil</i> ; expenditure to end of 1950-51 Rs. 1,32,261 ; excess Rs. 1,32,261 ; in progress. See Sub-head L(ii).					
169. Restoration of the Bridge over the Cossye River on N. H. No. 6 in West Bengal damaged by flood	30,000	29,993	+29,993	—7
Estimate <i>nil</i> ; expenditure to end of 1950-51 Rs. 29,993 ; excess Rs. 29,993 ; in progress See Sub-head L(ii).					
Total—Construction and Improvement of National Highways		56,68,000	43,17,000	42,16,520	—14,51,480 —1,00,480

ANNEXURE A—contd.

Important comments.

Expenditure on works, maintenance and repairs appears under Sub-heads A-1 to A-17, B, C, D, J, K, L(i) and L(ii). The figures of appropriation and expenditure under these Sub-heads for the year under review were as follows :—

	In Rs. Lakhs.
Original Appropriation	5,06.92
Modified Appropriation	5,87.25
Expenditure	5,97.40

The excess of Rs. 30.48 lakhs over the original appropriation was due to the increase in the expenditure on certain works partly offset by the decrease in the expenditure on certain others. The more important excesses and savings are analysed below :—

Excesses over the original appropriation.

	In Rs. lakhs.
(i) Post-budget decision to take up certain works during the year (<i>vide</i> items 18, 23, 26, 37, 41, 70, 137-138, 157, 159-161, 165 and 168 of the Annexure)	42.47
(ii) Rapid progress of certain works under the revised work programme (<i>vide</i> items 75-76, 82, 93, 97-98 and 107-108 of the Annexure)	29.29
(iii) Unforecast repairs to roads and buildings damaged by flood and landslides in certain districts (<i>vide</i> Sub-head D—Voted—Gross).	25.90
(iv) Additional items of works relating to certain development projects (<i>vide</i> Sub-head J)	14.07

Savings in the original appropriation.

	In Rs. lakhs.
(i) Slow progress of certain works (<i>vide</i> items 10, 47, 57, 60-62, 72, 89, 116, 127, 149, 151 and 152 of the Annexure)	38.15
(ii) Works held up for want of allotment by the Central Government (<i>vide</i> items 49-50, 58, 150 and 153 of the Annexure)	10.64
(iii) Works not maturing for execution (<i>vide</i> items 56, 130 and 132 of the Annexure)	10.50
(iv) Suspension of a work (<i>vide</i> item 110 of the Annexure)	10.00
(v) Non-payment of land acquisition charges during the year (<i>vide</i> items 74, 80, 92, 99, 100, 117, 120 and 121 of the Annexure).	9.63

ANNEXURE A—*concl'd.**Important comments—concl'd.*

2. The excess of Rs. 10.15 lakhs over the modified appropriation was due mainly to no provision having been made for maintenance of the National Highways (*vide* Sub-head D—Voted—Gross and paragraph 2 of the Review).

3. The number of major works in progress (included in the Annexure) during the year under review was 187 against 134 in the preceding year. The total expenditure on 103 of these works amounted to Rs. 5,75.79 lakhs against the total estimate of Rs. 13,19.37 lakhs. Expenditure of Rs. 2,17.71 lakhs was incurred on the remaining 84 works for which there was no sanctioned estimate.

ANNEXURE B.

(See Sub-heads H and O.)

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 1950-51 are exhibited below :—

Detailed Units.	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS.					
Charged—					
Purchases	—2,854	1,29,427	1,29,232	195	—2,659
Miscellaneous P. W. Advances	1,612	44,298	61	44,237	45,849
Stock . . . . .	..	..	..	..	..
Total	—1,242	1,73,725	1,29,293	44,432	43,190
Voted—					
Purchases	—41,42,513*	83,81,116	1,10,98,051	—27,16,935	—68,59,448
Miscellaneous P. W. Advances	16,79,765*	13,80,997	7,76,454	6,04,543	22,84,308
Stock	21,05,578	48,51,890	50,20,175	—1,68,285	19,37,293
Total	—3,57,170	1,46,14,003	1,68,94,680	—22,80,677	—26,37,847
81.—CAPITAL ACCOUNT—					
Purchases	—37,38,508	1,70,78,156	1,80,43,336	—9,65,230	—47,03,738
Miscellaneous P. W. Advances	18,36,153	28,78,869	18,99,430	9,70,439	28,15,592
Stock	6,72,969	36,69,034	34,09,742	2,59,292	9,32,261
Total	—12,29,396	2,36,26,059	2,33,52,558	2,73,501	—9,55,885

*The difference between the closing balance of 1949-50 and opening balance of 1950-51 is due to the change in the opening balance under the above sub-heads on the 15th August, 1947.

ANNEXURE C.
Store Accounts of the Department of Works and Buildings for the year 1950-51.

Name of Division.	1					
	2	3	4	5	6	
	Opening balance.	Receipts during the year.	Disposal by utilisation or sale during the year.	Depreciation, shortage, etc., written off during the year.	Closing balance.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. City Division	7,33,368	6,51,961	9,15,775	..	4,69,554	
2. Suburban Division	2,12,520	7,11,749	3,90,245	..	5,34,024	
3. North Calcutta Division	1,06,606	3,43,389	3,77,708	..	72,287	
4. Western Electrical Division	2,08,017	7,66,495	6,55,063	..	3,19,449	
5. Calcutta Electrical Division	7,446	99,725	93,170	..	14,001	
6. Midnapore Division	2,42,322	5,94,135	5,35,643	..	3,00,814	
7. Berhampore Division	2,27,236	2,84,158	2,63,945	..	2,47,449	
8. Bardwan Division	1,80,397	2,14,307	4,26,727	..	32,023	
9. Darjeeling Division	1,87,665	7,24,887	10,08,759	..	96,207	
10. Post-war Roads Construction Division	2,02,251	81,965	1,31,173	..	1,53,043	
11. Murshidabad Construction Division	65,137	13,21,269	12,94,815	..	91,691	
12. Post-war Roads Survey Division II	2,96,856	..	3,00,914	..	4,058	
13. Malda Construction Division	66,548	3,11,903	2,26,997	..	1,51,454	
14. 24-Parganas Construction Division	18,988	4,65,693	3,20,635	..	1,64,046	
15. North Bengal Roads Construction Division	23,190	4,86,270	3,84,039	..	1,25,421	
16. Northern Electrical Division . . . . .	..	10,589	4,715	..	5,874	
17. Jalpaiguri Division . . . . .	..	4,50,496	3,43,425	..	1,02,071	
18. Mechanical Division . . . . .	..	8,57,006	6,69,580	..	1,87,426	
19. West Dinapur Construction Division . . . . .	..	1,44,927	81,589	..	63,338	
Total	27,78,547	85,20,924	84,29,917	..	28,69,554	

ANNEXURE C—concl'd.

Stock accounts are received from the Executive Officers of Public Works Department with certificates of verification of balances. They are consolidated in the account office in the above form. The half-yearly registers of stock were examined at the time of local audit.

The increase in the closing balance is due to less issue of materials by some of the divisions. No stock has yet been sanctioned for the Jalpaiguri Division and Mechanical Division which are reported to have been called for. Requisite sanction has been applied for where stock limit has exceeded the permissible limit. The stock of the Suburban Division includes serviceable stock in excess to the value of Rs. 17,479. In the North Calcutta, Midnapore and Berhampur Divisions stores to the value of Rs. 8,111, Rs. 21,770 and Rs. 4,650 respectively are borne without value.

The book balance of stock is reported to have been verified by the 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.

The minus balance in items 8 and 12 are mainly due to issue of materials of stock with value, while the receipt of the same was valued during the next financial year. The same in item 9 is due to a double adjustment which has been set right in the accounts of the following 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.	
Major Head "54.—Famine".				
A.—FAMINE RELIEF—				
A-(1).—Salaries and Establishment—				
	Rs.			
O.	3,75,000	} 3,40,000	} 3,32,931	
R.	—35,000			—7,069
A-(2).—Gratuitous Relief—				
(a) Gratuitous Relief—				
O.	5,15,000	} 6,02,613	} 6,53,843	
S.	2,09,000			—38,770
R.	—31,387			
<i>Deduct—Recoveries on account of price of cloth supplied to non-official organisations—</i>				
R.	—50,500	—50,500	—50,401	
(b) Gratuitous Relief in Cooch Behar—				
O.	2,000	} 14,100	} 9,500	
R.	12,100			—4,600
Col. 4.—See paragraph 2 of the Review.				
A-(3).—Miscellaneous	2,00,000	1,91,154	—8,846	
A-(4).—Rehabilitation Programme—				
A-(4)(a).—Workhouses and institutions connected therewith—				
O.	55,000	} 72,180	} 56,115	
R.	17,180			—16,065
Col. 4.—See paragraph 2 of the Review.				
A-(4)(b).—Orphanages	15,50,000	15,12,620	—37,380	
A-(4)(c).—Artisans' Relief and Rehabilitation—				
O.	50,000	} 4,607	} 4,626	
R.	—45,393			+ 19/Sec (a) p. 1
A-(5).—Works—				
S.	3,10,000	} 1,80,087	} 67,632	
R.	—1,29,963			—1,12,406
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.
Major Head "54.—Famine"—concl'd.			
Surrenders or withdrawals within grant—			
	Rs.		
R. Gross	2,12,463	2,12,463	.. —2,12,463
R. Deductions	50,500	50,500	.. —50,500
Total—Grant No. 30—			
Gross	32,66,000	28,28,421	—4,37,579
Deductions . . . . .	..	—50,401	—50,401
Net	32,66,000	27,78,020	—4,87,980

REVIEW.

The original grant of Rs. 27,47,000 was augmented by supplementary grant of Rs. 5,19,000 against which the expenditure amounted to Rs. 27,78,020 causing a saving of Rs. 4,87,980. The surrender of Rs. 2,62,963 reduced the saving to Rs. 2,25,017.

2. The reasons for the savings in column 4 under the Sub-heads A(2) (b), A(4) (a) and A(5) could not be included in the appropriation account as they were not communicated by the Controlling Officers.

3. *Famine Insurance Fund.*—This fund was created by the Government of Bengal under the Bengal Famine Insurance Fund Act, 1937 with effect from the year 1938-39 with an initial contribution of Rs. 10 lakhs from the provincial revenues. Further contributions to the Fund from the provincial revenues amounted to Rs. 2,03,000 in 1939-40 and Rs. 2,00,000 in 1940-41. The Fund is intended to bear the expenditure on the relief of famine and of distress caused by serious drought, flood, earthquake and other natural calamities. The corpus of the fund consists of the contributions paid by Government and the interest accrued on the securities in which the sums at credit of the Fund are invested. The transactions of the Fund during 1950-51 are shown below :—

Opening balance on 1st April, 1950		Rs.	(a)15,01,004
Receipts during 1950-51—			
Transfers from the Revenue Account		Rs.	
Interest receipts		Nil.	
		(b)1,750	1,750
Expenditure during 1950-51			Nil.
Closing balance on 31st March, 1951			(c)15,02,754

(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 final decision regarding allocation.

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

(c) This is composed of Rs. 5,09,208 in cash and Rs. 9,93,546 in Government securities. The market value of the Government securities on the 31st March, 1951, was Rs. 9,80,914.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess † Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "54-A.—Territorial and Political Pensions".			
A.—PRIVY PURSE AND ALLOWANCES OF <i>ex</i> -RULERS OF INTEGRATED STATES AND ALLOWANCES OF THEIR RELATIVES AND SERVANTS—			
A-1.—Allowances to the relatives and palace servants of the <i>ex</i> -Ruler of Cooch Behar—			
	Rs.		
S.	1,88,000	1,88,000	1,85,543
			--2,457
A-2.—Charges in England—			
S.	12,000	12,000	..
			—12,000
Col. 4.—Expenditure of Rs. 11,000 passed on by the High Commissioner for India for adjustment in India under Sub-head A-1 instead of adjusting the amount finally in his books under Sub-head A-2.			
Total	2,00,000	1,85,543	—14,457

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "55.—Superannuation Allowances and Pensions".			
A.—SUPERANNUATION AND RETIRED ALLOWANCES—			
Rs.			
<i>Charged—</i>			
O. 1,42,000	} 1,33,000	1,39,999	+ 6,999
R. —9,000			
<i>Voted—</i>			
O. 81,82,500	} 89,54,000	93,16,177	+ 3,62,177
S. 10,22,000			
R. —2,50,500			
Col. 4.—Expenditure during the last two months of the year exceeded anticipations.			
B.—COMPASSIONATE ALLOWANCES—			
O. 30,500	} 37,000	34,865	—2,135
S. 1,000			
R. 5,500			
C.—DONATIONS TO PROVIDENT FUNDS—			
O. 69,800	} 1,20,800	1,48,102	+ 27,302
S. 51,000			
Col. 4.—Increase of members to the contributory provident fund exceeded anticipations.			
D.—GRATUITIES—			
O. 45,000	} 82,000	42,018	—39,982
S. 44,000			
R. —7,000			
Col. 4.—Non-drawal of certain sanctioned gratuities during the year.			
E.—PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES—			
O. 8,300	} 5,000	4,600	—400
S. 1,000			
R. —4,300			
G.—ALLOWANCES AND GRATUITIES TO POLITICAL SUPPLIERS, THEIR FAMILIES AND INSTITUTIONS—			
O. 6,50,000	} 7,25,000	7,20,071	—4,929
S. 50,000			
R. 25,000			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "55. Superannuation Allowances and Pensions"—<i>concl'd.</i>			
H.—CHARGES IN ENGLAND—			
H-1.—High Commissioner for India—			
<i>Charged—</i>			
	Rs.		
O.	22,000	} 48,000	63,456 +15,456
R.	26,000		
Col. 4.—Final appropriation proposed by the High Commissioner was an underestimate.			
<i>Voted—</i>			
O.	78,000	} 2,32,000	2,58,757 +26,757
S.	1,54,000		
Col. 4.—Commutation paid late in the year.			
H-2.—Secretary of State		6,767	+6,767
Col. 4.—Due mainly to incorrect classification of Rs. 5,800 debited to Pakistan in 1951-52 and unanticipated expenditure of Rs. 900 in March, 1951.			
I.—<i>Deduct—</i>Pensionary charges transferred to Commercial Departments			
	-1,19,000	-1,44,769	-25,769
Col. 4.—Mainly due to inclusion of pensionary liabilities on account of the Establishment of the Mayurakshi Project debitable to Sub-head K-1 of Grant No. 10.—Irrigation.			
For rounding	-100	..	+100
<hr/>			
Total—			
<i>Charged—</i>			
O.	1,64,000	} 1,81,000	2,03,455 +22,455
R.	17,000		
<i>Voted—</i>			
O.	89,45,000	} 1,00,36,700	1,03,86,588 +3,40,888
S.	13,23,000		
R.	-2,31,300		

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs,	Rs.	Rs.	
Major Head "56.—Stationery and Printing".				
<i>I.—Stationery.</i>				
A.—STATIONERY SUPPLIED BY OTHER GOVERN- MENTS—				
	Rs.			
O.	10,47,500	} 12,86,000	12,86,000	
S.	2,38,500			..
B.—DISCOUNT ON PLAIN PAPER USED WITH STAMPS—				
O.	8,000	} 9,500	9,773	
R.	1,500			+273
C.—PURCHASE OF PLAIN PAPER USED WITH STAMPS—				
O.	60,000	} 88,244	80,258	
S.	20,000			—7,988
R.	8,244			
<i>II.—Printing.</i>				
D.—GOVERNMENT PRESSES—				
D-1.—Pay of Officers—				
O.	45,586	} 44,855	44,537	
R.	731			—318
D-2.—Pay of Establishment—				
O.	10,98,548	} 11,60,732	11,58,431	
S.	34,000			—2,301
R.	28,184			
D-3.—Allowances, honoraria, etc.—				
O.	8,88,400	} 8,94,444	8,93,175	
S.	93,000			—1,269
R.	—86,956			
D-4.—Contingencies—				
O.	1,20,891	} 1,37,824	1,27,208	
R.	16,933			—10,618

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "56.—Stationery and Printing"—contd.				
<i>II.—Printing—contd.</i>				
D.—GOVERNMENT PRESSES—concl'd.				
D-5.—Contract Contingencies—				
	Rs.			
O.	93,372	} 1,04,190	1,00,666	
R.	10,818			—3,524
D-6.—Mechanical Section—				
O.	22,200	} 23,250	22,867	
R.	1,050			—383
D-7.—Type Foundry Section—				
O.	5,150	} 4,450	4,444	
R.	—700			—6
D-8.—Provision for Depreciation—				
O.	57,000	} 60,697	60,697	
R.	3,697			..
D-9.—Stores—				
O.	39,000	} 58,000	57,962	
S.	15,000			—38
R.	4,000			
D-10.—Additions to plant and machinery—				
O.	4,953	} 11,660	11,756	
S.	10,500			+96
R.	—3,793			
D-11.—Charges payable to other Departments—				
O.	1,42,000	} 1,20,500	1,21,113	
R.	—21,500			+613
D-12.—Renewals and Replacements from Depreciation Reserve—				
O.	57,000	} 5,600	5,561	
R.	—51,400			—39
D-13.—Deduct—Amount transferred from Depreciation Reserve—				
O.	—57,000	} —5,600	—5,561	
R.	51,400			+39

264 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.
Major Head "56.—Stationery and Printing"—<i>concl.</i>			
<i>II.—Printing—contd.</i>			
E.—PRINTING AT PRIVATE PRESSES—			
	Rs.		
O.	15,000	} 20,500	20,229
R.	5,500		
			—271
F.—COST OF PRINTING WORKS DONE BY OTHER GOVERNMENTS—			
O.	3,600	} 9,467	6,516
R.	5,867		
			—2,951
F.1.—Deduct—Cost of printing work done for other Governments and paying Departments—			
O.	—1,000	} —28,000	—170
R.	—27,000		
			+ 27,830
Col. 4.—Recovery of the cost of printing work done for Central Departments could not be affected during the year.			
G.—CHARGES IN ENGLAND—			
High Commissioner for India—			
G.1.—Leave salaries, deputation pay, overseas pay, etc.—			
R.	521	521	521
			..
G.2.—Cost of stores proper—			
O.	25,080	} 23,881	22,312
R.	—1,199		
			—1,569
G.3.—Cost of stores purchased from Depreciation Reserve—			
O.	2,700	} 760	764
R.	—1,940		
			+ 4
G.4.—Deduct—Amount transferred from Depreciation Reserve—			
O.	—2,700	} —760	—764
R.	1,940		
			—4
For rounding		—280	..
			+ 280
Total—Major Head " 56.—Stationery and Printing "			
O.	36,75,000	} 40,30,435	40,28,295
S.	4,11,000		
R.	—55,565		
			—2,140

Grant No. 32.—Charges on account of Stationery and Printing—contd. 265

Major Head and Sub-head.	Final Grant.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
P.—DEPOSITS AND ADVANCES—			
Deposits not bearing interest—			
Reserve Fund—			
1.—Depreciation Reserve Fund—Government Presses—			
	Rs.		
O.	59,700	6,360	..
R.	—53,340			—6,360
The expenditure does not come under “Consolidated Fund of West Bengal”.			
Surrenders or withdrawals within grant—			
R. Gross	1,35,245	1,35,245	..
R. Deductions	—26,340	—26,340	..
<hr/>			
Total—Grant No. 32.—Stationery and Printing—			
Gross	42,06,400	40,34,790	—1,71,610
Deductions	—60,700	—6,495	+ 54,205
Net	41,45,700	40,28,295	—1,17,405

REVIEW.

The original grant of Rs. 37,34,700 was augmented by supplementary grant of Rs. 4,11,000 against which the expenditure for the year was Rs. 40,28,295 leading to a saving of Rs. 1,17,405. The surrender of Rs. 1,08,905 reduced the saving to Rs. 8,500 in the final modified grant.

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

REVIEW—contd.

The position of the Depreciation Reserve Fund for the year 1950-51 is shown below :—

—	Opening balance.	Receipts.	Expendi- ture.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
West Bengal Government Press . .	2,87,692	42,500	1,194	3,28,998
Press and Forms Department . .	2,44,727	18,197	5,131	2,57,793
Total .	5,32,419	60,697	6,325	5,86,791

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 adjustable to the Fund under the existing rules and there was no diversion therefrom except as follows :—

Credits—

The credit for the Depreciation Fund Account of the West Bengal Government Press during 1950-51 amounted to Rs. 43,557 under the rules of the Fund. Against this credit Government have sanctioned an adjustment of Rs. 42,500. The balance has been adjusted in the accounts for 1952-53.

The excess adjustment of Rs. 20,531 and short adjustment of Rs. 1,414 as mentioned in the previous year's Report have also been adjusted in the accounts for 1952-53.

The credit for the Press and Forms Department amounted to Rs. 16,249 under the rules of the Fund against a sum of Rs. 18,197 adjusted in the accounts. The difference awaits adjustment.

Store Accounts of the West Bengal Government Press and Secretary's Press for the year 1950-51.

Description of stores.	Opening balance.	Receipts.	Issues.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Stationery, printing and binding materials.	2,45,598	4,07,696	5,96,058	1,17,236
Spare parts and petty plants . .	8,377	22,909	23,610	7,676
Other stores	19,895	44,585	49,446	15,034
Dead stock	11,382	7,105	9,374	9,113

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

REVIEW—*contd.*

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

ALIPORE ;
The 30th March, 1951.

B. K. DAS,
Head Clerk and
Accountant.

A. K. GUHA,
Superintendent,
Government Printing,
West Bengal.

AUDIT CERTIFICATE.

The Store Accounts of the West Bengal Government Press and Secretary's Press for the year from 1st April, 1950 to 31st March, 1951, 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 ;
The 25th October, 1951.

T. NARASIMHAN,
Examiner, Outside Audit,
West Bengal.

Statement showing the Store Account of Alipore Central Jail Press under the Press and Forms Department, West Bengal, during the year 1950-51.

Description of stores.	Opening balance.	Receipts.	Issues.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Stationery, paper and binding materials.	2,91,959	5,53,400 (a, b, c, d, e, f)	6,02,854	2,42,514
Raw materials . . .	24,465	27,640 (g to n and q to s)	19,072 (t)	33,033
Spare parts and petty plants.	14,602	3,774	2,581	15,795
Dead stock articles . .	5,713	10,350 (o and p)	10,199	5,864

Includes :—

- (a) Rs. 9,403 on account of difference in value between the value of Rs. 2,67,973 of stores adjusted at similar rates during 1949-50 and their value of Rs. 2,77,376 as intimated and adjusted by Central Stationery Office in 1950-51.
- (b) Rs. 3,729 being the sale-tax on stores supplied during 1948-49 but adjusted by C. S. O. in 1950-51.
- (c) Rs. 90,353 being value of similar rate of stores received during 1950-51 of which no debit memos. have been received.
- (d) Rs. 1,99,076 being value of stores received during 1950-51 which awaits adjustment by Central Stationery Office.
- (e) Rs. 1,445 being value of stores transferred by Miscellaneous Stores on account of purchase or indent from England.
- (f) Rs. 32 being value of stores received from Jail Depot.

REVIEW—concl'd.

Excludes:—

Rs. 1,175 being the value of stores received and adjusted in accounts during 1949-50 but adjusted by Central Stationery Office in 1950-51.

- (g) Includes Rs. 13 being the value of grease R. B. and B. O. C. received in 1949-50 but adjusted in 1950-51 [vide F. N. (1, 2 and 3) B of 1949-50 S/A: the value of other items still awaiting adjustment].
- (h) Excludes Rs. 1,025 being the value of Jute Twine received from Central Stationery Office in 1949-50 but adjusted in 1950-51, under Stationery Budget Head C. S. O. No. SPA/256/3/9/49/2792, dated the 25th August, 1951 [vide F. N. (1) of 1949-50 S/A].
- (i) Excludes Rs. 144 being the value of raw materials received in 1949-50 but adjusted in 1950-51 [vide Ref. to F.N.(1) 49-50 S/A: the balance of which still awaits adjustment].
- (j) Excludes Rs. 185 being the value of Home spares (Round Needle) received in 1947-48 but adjusted by A. G., West Bengal, in 1950-51 under wrong Head "Purchase of Local Raw"—an item chargeable under the Head G-2. Charges in England paid for store proper has been shown under D-9-Stores. A reference is being made to Accountant General, West Bengal, for readjustment under proper head.
- (k) Excludes Rs. 317 (308+9) being the value of machine oils and blanks, etc. not received in this Deptt. but has been adjusted by Accountant General, West Bengal, in his monthly statement for November, 1950, vide TCI/D/266, dated the 23rd December 1950 for which a reference has been made to Deputy Accountant General, New Delhi and the Deputy Accountant General, Bombay, vide this office letter Nos. 1706/P, dated the 4th August, 1951 and 1705/P, dated the 4th August 1951 and copy to Accountant General, West Bengal, vide No. 1829/P, dated the 25th August, 1951.
- (l) Includes Rs. 461 being the value of some raw materials received in 1950-51 but not adjusted during the year.
- (m) Includes Rs. 109 being the value of sanitary charges (country soap—6 Mds.) received in 1950-51 but not adjusted during the year.
- (n) Excludes the value of certain raw materials received in 1950-51 the value of which has not yet been intimated by the supplying officer.
- (o) Includes Rs. 1,992 being the value of loose types, etc., received from West Bengal Government Press during 1950-51 but not adjusted during the year.
- (p) Includes Rs. 1,183 being the value of assorted types set up in chasses as received from West Bengal Government Press in 1950-51 which are still awaiting adjustment.
- (q) Excludes £29 paid in 1950-51 for articles of Home Purchase not received by this Department and for which a reference is being made to High Commissioner, London.
- (r) Excludes ₹12 for thread received and paid in 1950-51 but not shown in the ledger due to non-receipt of invoice.
- (s) Includes £21 the balance value for knife and tympan-manilla paper received in 1950-51 but not adjusted during the year.
- (t) Includes Rs. 1,445 for articles transferred to Paper Store.

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

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

D. C. TIWARY,
Paper Store-keeper.

N. C. CHOWDHURY,
Miscellaneous Store-keeper.

W. H. SHEA,
Press and Forms
Manager, West Bengal.

AUDIT CERTIFICATE.

The store account of the Central Jail Press, Alipore for the year 1950-51 was test-audited under my supervision and I certify that the above account is correct according to the best of my information and on consideration of the explanation given to me and as shown by the books of the Press.

CALCUTTA ;

The 30th November, 1951.

T. NARASIMHAN,
Examiner, Outside Audit,
West Bengal.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous".—			
A.—DONATIONS FOR CHARITABLE PURPOSES—			
	Rs.		
O	91,200		
S.	49,000	1,23,149	1,59,225
R.	—17,051		+ 36,078
Col. 4.—See paragraph 7 of the Review.			
A(i)—Deduct—Recoveries from Central Government—			
O	—3,000	—1,651	—2,377
R.	1,349		+ 74
B.—SPECIAL COMMISSIONS OF ENQUIRY—			
R.	71	71	74
			+ 3
C.—PETTY ESTABLISHMENTS—			
C.-1.—Pay of Establishment—			
O	52,100	56,417	56,344
R.	4,317		— 73
C.-2.—Allowances, honoraria, etc.—			
O	43,900	50,485	50,977
R.	6,585		+ 492
C.-3.—Contingencies—			
O	3,94,000	5,11,075	5,84,892
R.	1,17,075		+ 73,817
Col. 4.—Mainly due to liabilities of the previous year which could not be anticipated in time.			
D.—IRRECOVERABLE TEMPORARY LOANS AND ADVANCES WRITTEN OFF—			
O	2,100	6,100	5,831
R.	4,000		—260
E.—RENTS, RATES AND TAXES—			
O	86,000	90,676	67,182
R.	4,676		—23,494
Col. 4.—See paragraph 7 of the Review.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
Major Head "57.—Miscellaneous"—contd.			
Rs. Rs. Rs.			
F.—CONTRIBUTIONS—			
<i>Charged—</i>			
	Rs.		
O.	25,04,000	} 26,57,269	25,07,466
S.	1,54,000		
R.	—731		
Cols. 1 and 4.—Supplementary grant to meet larger payments to local bodies in anticipation of the receipt of larger amount of fines, the latter not having materialised, the anticipated payment could not be made.			
<i>Voted—</i>			
O.	1,09,33,000	} 1,12,35,714	1,12,27,436
S.	25,000		
R.	2,77,714		
H.—EXPENDITURE ON ACCOUNT OF STATE PRISONERS—			
O.	3,25,000	} 2,59,177	2,57,075
R.	—65,823		
I.—MISCELLANEOUS AND UNFORESEEN CHARGES—			
I.1.—Rewards for destruction of wild animals—			
O.	700	} 360	320
R.	—340		
I.2.—Other Items—			
O.	60,000	} 1,18,000	1,51,922
S.	30,000		
R.	28,000		
Col. 4.—See paragraph 7 of the Review.			
I.3.—Control of Vagrancy—			
O.	7,23,200	} 6,21,208	6,02,156
R.	—1,01,992		
I.4.—Expenditure in connection with riots—			
I.4(a).—Calcutta—			
O.	15,000	} 1,64,086	2,49,903
S.	2,50,000		
R.	—1,00,914		
Col. 4.—Mainly unforeseen expenditure during the closing months.			
I.4(a)(i).—Deduct—Recoveries from Central Government—			
S.	—1,87,500	—1,87,500	—1,30,438
Col. 4.—See paragraph 4 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.			
I.—MISCELLANEOUS AND UNFORESEEN CHARGES—contd.			
I.4.—Expenditure in connection with riots—concl'd.			
I.4(b).—Other places—			
	Rs.		
S.	4,34,000	6,96,906	7,50,016
R.	2,62,906		
Col. 4.—The expenditure during March, 1951 exceeded anticipations.			
I.4(b)(i).—Deduct—Recoveries from Central Government—			
S.	—3,25,500	—3,25,500	—5,66,278
Col. 4.—See paragraph 4 of the Review.			
I.5.—Republic Day Celebration—			
R.	500	500	434
I.6.—Expenditure in connection with West Bengal National Volunteer Force—			
I.6(1).—Directorate—			
O.	50,000	2,60,000	2,67,564
R.	2,10,000		
I.6(2).—Training Centre—			
O.	7,00,000	15,88,000	15,45,938
R.	8,88,000		
I.6(3).—District Battalion—			
O.	1,00,000	89,000	87,771
R.	—11,000		
I.6(4).—Bangiya Aggragami Dal—			
O.	9,00,000	2,55,000	2,37,014
R.	—6,45,000		
I.7.—Scheme for long-term maintenance of refugee orphans from Burma—			
O.	3,000	4,200	4,198
R.	—1,200		
I.7(i).—Deduct—Recoveries from Central Government—			
R.	—1,200	—1,200	—2,100
I.8.—Rents and taxes of requisitioned buildings—			
O.	3,55,000	6,63,274	6,81,251
R.	3,08,274		

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"—<i>concl.</i>				
I.—MISCELLANEOUS AND UNFORESEEN CHARGES—<i>concl.</i>				
1.9.—Charges in connection with requisitioned buildings—				
Charged—	Rs.			
R.	731	731	..	
Voted—				
O.	37,000	10,454	12,982	
R.	—26,546			+2,508
Col. 4.—Unforeseen expenditure on petty construction and repairs.				
1.10.—Chief Purchasing Adviser—				
O.	35,900	28,430	27,376	
R.	—7,470			—1,054
1.11.—Cooch Behar	11,900	4,855	—7,045	
Col. 4.—Correct estimate was not possible for want of data.				
1.13.—Provincial Sailors', Soldiers' and Airmen's Board		4,536	+4,536	
See paragraph 2 of the Review.				
J.—LOSS OR GAIN BY EXCHANGE—				
Charged		147	+147	
Voted	1,000	1,695	+695	
K.—CHARGES IN ENGLAND—				
High Commissioner for India		65	+65	
N.—DEVELOPMENT PROGRAMME—				
O.	22,00,000	22,72,000	24,15,330	
S.	1,52,000			+1,43,330
R.	—80,000			
See paragraphs 3 and 5 of the Review.				
TOTAL—Major Head—"57.—Miscellaneous"—				
Charged—				
O.	25,04,000	26,58,000	25,08,344	
S.	1,54,000			—1,49,656
Voted—				
O.	1,71,17,000	1,86,01,331	1,87,63,949	
S.	4,27,000			+1,62,618
R.	10,57,331			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "82.—Capital Account of other State Works outside the Revenue Account"—			
O.—DEVELOPMENT PROGRAMME -- Rs.			
O.	47,12,000	35,64,899	21,10,127
R.	-11,47,101			-14,54,772
See paragraph 6 of the Review.			
Surrenders or withdrawals within grant or appropriation—			
R. Gross	89,919	89,919	-89,919
R. Deductions	-149	-149	+149
TOTAL—Grant No. 33—			
<i>Charged</i>	26,53,600	45,00,344	-1,49,656
<i>Voted—</i>		<i>See Para 5-7</i>	
Gross	2,27,72,000	2,15,64,469	-12,07,531
Deductions	-5,16,000	-6,90,393	-1,74,393
Net	2,22,56,000	2,08,74,076	-13,81,924

REVIEW.

In the charged section the original appropriation of Rs. 25,04,000 was augmented by the supplementary appropriation of Rs. 1,54,000 against which the expenditure amounted to Rs. 25,08,344 resulting in a saving of Rs. 1,49,656.

In the voted section the original grant of Rs. 2,18,29,000 was augmented by the supplementary grant of Rs. 4,27,000 against which the expenditure amounted to Rs. 2,08,74,076 resulting in a saving of Rs. 13,81,924. The surrender of Rs. 89,770 reduced the saving to Rs. 12,92,154 as compared with the final modified grant.

2. Although the decision for the change in classification of the expenditure in respect of the "Provincial Sailors', Soldiers' and Airmen's Board" from sub head F to I-13 was taken before August, 1950, requisite provision for the same was not made under the latter head by reappropriation or otherwise. This indicates defective control.

REVIEW—concl'd.

3. Orders of Government were issued towards the close of the year for the reclassification of the charges on account of "Grants to Village Panchayets" under sub-head N instead of under F, but necessary provision for the same, viz., Rs. 7,145, was not made under the former head by reappropriation. The controlling authority stated that this was due to oversight.

4. A reduction of Rs. 1,00,914 and an addition of Rs. 2,62,906 were made in the grant under sub-heads I-4(a) and I-4(b) respectively, but corresponding modifications of the provisions for recoveries under I-4(a)(i) and I-4(b)(i) were not made. This resulted in the final excess under the former and final saving under the latter "Deduct" heads. The controlling authority stated that this was due to oversight.

5. Sub-head N shows the expenditure on the following Development Schemes:—

Names of the schemes.	Expenditure during	Expenditure to end of
	1950-51.	1950-51.
	Rs.	Rs.
1. Peacetime Fire Service	24,08,185	77,81,370
2. Grants to Village Panchayets	7,145	7,145
Total	24,15,330	77,88,515

6. Sub-head O includes capital expenditure on the following Development Schemes:—

	Rs.	Rs.
1. Kanchrapara Area Development Scheme	23,01,212*	28,67,978
2. Re-housing of <i>bustee</i> -dwellers and construction of a Housing Board for the purpose.	—1,93,445	18,08,281
3. Tollygunge Land Development Scheme	2,360	12,32,126
4. Survey of an underground railway in Calcutta . . . . .	..	6,00,000
Total	21,10,127	65,08,384

* Excludes Rs. 1,06,533 on account of Pre-partition liability debited to "Undivided Bengal Suspense".

7. Reasons for variations in Col. 4 under sub-heads A, E and I-2 could not be included in the appropriation accounts, as the same were not furnished by the controlling officers.

Grant No. 34.—Miscellaneous—Expenditure on Displaced Persons. 275

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	* 3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—			
Expenditure on Displaced Persons.			
A (i).—MINISTRY OF RELIEF AND REHABILITATION	1,02,000	..	—1,02,000
Col. 4.—Post-budget decision to debit the charges to Grant No. 12—General Administration—General-Administration, sub-head G (3). See also paragraph 4 of the Review.			
A (ii).—SUPERINTENDENCE—	Rs.		
O.	9,00,000	} 13,87,000	13,48,817
R.	4,87,000		
B.—ATTACHED AND SUBORDINATE OFFICES—			
B (i).—Works and Buildings and Public Health Establishments—			
O.	70,000	} 2,94,000	3,11,859
R.	2,24,000		
B (ii).—District and Sub-divisional Establishments—			
O.	5,85,000	} 12,02,000	10,34,167
R.	7,07,000		
Col. 4.—Entertainment of smaller staff and smaller expenditure on the revision of pay scales			
C.—RELIEF—			
Charged—			
S.	1,000	} 800	..
R.	—200		
Voted—			
O.	52,00,000	} 32,60,000	1,81,86,008
R.	—19,40,000		
Col. 4.—Part of the expenditure debitabie to sub-head E (ii) met from this head owing to the mixing up of both the categories of displaced persons in the same camps due to heavy influx.			
D.—REHABILITATION—			
D (i).—Pay and Allowances—			
O.	10,000	} 2,50,000	3,70,128
R.	2,40,000		
Col. 4.—Larger expenditure in connection with the colonisation schemes and survey and crop collection work under the Bargadar schemes.			
D (ii).—Contingencies—			
O.	20,00,000	} 12,30,000	13,83,067
R.	—7,70,000		
Col. 4.—Larger expenditure on account of maintenance grants to agriculturists and small traders.			

276 Grant No. 34.—Miscellaneous—Expenditure on Displaced Persons—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—<i>contd.</i>			
Expenditure on Displaced Persons—<i>contd.</i>			
D.—REHABILITATION—<i>contd.</i>			
D (iii).—Grants-in-aid—			
	Rs.		
O	6,00,000	} 9,42,000	7,96,106 —1,45,894
R	3,42,000		
Col. 4.—Non-drawals of grants by some educational institutions due to their failure to complete the work in time.			
D (iv).—Other charges (Training schemes)—			
O	8,00,000	} 1,00,000	42,187 —57,813
R	—7,00,000		
Col. 4.—Non-materialisation of some of the schemes.			
D (v)(a).—Buildings and other materials for displaced persons—			
O	61,88,000	} 31,78,000	34,02,083 + 2,24,083
R	—30,10,000		
D (v)(b).—Deduct—Recoveries on account of sale, etc.—			
O	—58,88,000	} —29,08,000	—35,24,470 —6,16,470
R	29,80,000		
Col. 4.—Larger sale of building materials towards the close of the year.			
D (vi).—Primary Education—			
O	22,00,000	} 16,59,000	15,73,960 —85,040
R	—5,41,000		
<i>See page—1</i>			
D (vii).—Homes for unattached women and children—			
O	15,58,000	} 2,50,000	3,50,389 + 1,00,389
R	—13,08,000		
Col. 4.—Larger expenditure on various schemes towards the close of the year.			
D (viii).—Other Schemes—Handloom schemes—			
D (viii)(a).—Purchase of cloth, etc.—			
O	24,00,000	} ..	..
R	—24,00,000		
D (viii)(b).—Pay and Allowances of Establishment—			
R	20,000	20,000	18,801 —1,199

Grant No. 34.—Miscellaneous—Expenditure on Displaced Persons—contd. 277

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.			
Expenditure on Displaced Persons—contd.			
D.—REHABILITATION—concl'd.			
D (ix).—Census—			
Rs.			
R.	21	21	..
D (x).—Charges for Exhibition at Delhi—			
R.	5,000	5,000	.. —5,000.
Col. 4.—Liabilities carried forward.			
D (xi).—Andamans Delegation—			
R.	1,000	1,000	54,229 +53,229
Col. 4.—Mainly purchase of consumer goods for colonisation in Andamans at the instance of the Central Government.			
D (xii).—Citizenship Registration		65,821	+65,821
Col. 4.—See paragraph 3 of the Review.			
D (xiii).—Enumeration of Displaced Persons—			
R.	2,54,000	2,54,000	2,42,706 —11,294
D (xiv).—Registration of claims under Displaced Persons Act—			
R.	15,000	15,000	2,200 —12,800
Col. 4.—Smaller number of displaced persons than anticipated turning up to register their claims.			
E.—EXPENDITURE ON DISPLACED PERSONS MIGRATING FROM 1ST JANUARY, 1950—			
E. (i).—Evacuation—			
R.	1,07,000	1,07,000	.. —1,07,000
Col. 4.—Liabilities carried forward (Rs. 75,410) and smaller expenditure than anticipated (Rs. 31,590).			
E (ii).—Relief—			
R.	4,20,00,000	4,20,00,000	3,30,70,274 —89,29,726
Col. 4.—See note under C—Voted.			
E (iii).—Rehabilitation—			
R.	1,26,00,000	1,26,00,000	1,16,01,828 —9,98,172
E (iv).—Losses—			
R.	15,000	15,000	.. —15,000
Col. 4.—No loss was reported during the year.			
E (v).—Other charges (Boiler Attendants' Training Scheme)—			
R.	36,000	36,000	29,606 —6,394
Col. 4.—Mainly due to liabilities carried forward.			

278 Grant No. 34.—Miscellaneous—Expenditure on Displaced Persons—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous"—<i>concl.</i>			
Expenditure on Displaced Persons—<i>concl.</i>			
F.—IRRECOVERABLE TEMPORARY LOANS AND ADVANCES WRITTEN OFF—			
	Rs.		
R.	10,000	10,000	.. —10,000
Col. 4.—No write off was sanctioned during the year.			
F.—(A)—Deduct—Recoveries from the Central Government—			
O.	—1,27,09,000	—6,09,09,000	—5,17,47,181 + 91,61,819
R.	—4,82,00,000		
Col. 4.—Mainly due to smaller recovery on account of (i) amount held under audit objection (Rs. 6,22,508), (ii) purchase of foodstuff (Rs. 3,03,905), (iii) water supply and sanitary arrangements (Rs. 10,07,055), (iv) Public Health and Health Services staff (Rs. 1,55,930) and Bargadar Scheme, etc. (Rs. 68,70,751).			
G.—SCHEME FOR DISPERSAL OF DISPLACED COLLEGE STUDENTS FROM CALCUTTA—			
S.	56,41,000	37,00,000	46,57,910 + 9,57,910
R.	—19,41,000		
Col. 4.—Due to excessive surrender. See paragraph 2 of the Review.			
TOTAL—Major Head—"57.—Miscellaneous— Expenditure on Displaced Persons"—			
Charged—			
S.	1,000	800	.. —800
R.	—200		
Voted—			
O.	40,16,000	88,90,021	2,32,70,516 + 1,43,80,495
S.	56,41,000		
R.	—7,66,979		
Major Head "22.—Interest on Debt and Other Obligations—Expenditure on Displaced Per- sons—Interest on Ordinary Debt—Rupee Debt".			
H.—INTEREST ON LOANS TAKEN FROM THE CENTRAL GOVERNMENT—			
Charged—			
S.	50,000	5,000	.. —5,000
R.	—45,000		
Col. 4.—Terms and conditions for repayment not finalised.			

Grant No. 34.—Miscellaneous—Expenditure on Displaced Persons—contd. 279

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "82.—Capital Account of other State Works outside the Revenue Account".			
J.—EXPENDITURE ON DISPLACED PERSONS—			
J.-1.—Direct Building Programme for housing displaced persons—			
	Rs.		
O	1,09,00,000	} 25,00,000	32,05,343 + 7,05,343
R	—84,00,000		
Col. 4.—Mainly due to short recovery.			
J.-2.—Scheme for colonisation of displaced persons—			
O	1,10,00,000	} 20,00,000	16,22,505 —3,77,495
R	—90,00,000		
Col. 4.—Delay in land acquisition.			
J.-3.—Handloom Scheme for rehabilitation of displaced persons—			
O	29,00,000	} —1,00,000	—8,16,299 —7,16,299
R	—30,00,000		
Col. 4.—Larger recovery of the cost of yarns distributed during the previous years not anticipated.			
J.-4.—Other Schemes for rehabilitation of displaced persons—			
O	11,00,000	} 2,00,000	3,388 —1,96,612
R	—9,00,000		
Col. 4.—Delay in the completion of certain construction works.			
TOTAL—Major Head "82.—Capital Account of other State Works outside the Revenue Account"—			
O	2,59,00,000	} 46,00,000	40,14,937 —5,85,063
R	—2,13,00,000		
Major Head "Loans and Advances by State Governments".			
K.—LOANS AND ADVANCES TO DISPLACED PERSONS—			
O	2,00,00,000	} 3,03,30,000	3,65,34,959 + 62,04,959
R	1,03,30,000		
Col. 4.—Larger number of candidates than anticipated.			

280 Grant No. 34.—Miscellaneous—Expenditure on Displaced Persons—concl'd.

Major Head and Sub head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Surrenders or withdrawals within grant or appropriation—			
Charged—			
	Rs.		
R.	15,200	15,200	—45,200
Voted—			
R. Gross	3,34,83,021	3,34,83,021	+ 3,34,83,021
R. Deductions	4,52,20,000	4,52,20,000	—4,52,20,000
TOTAL—Grant No 34—			
Charged	51,000		—51,000
Voted—			
Gross	7,41,54,000	11,90,92,063	+ 4,49,38,063
Deductions	—1,85,97,000	—5,52,71,651	—3,66,74,651
Net	5,55,57,000	6,38,20,412	+ 82,63,412

REVIEW

In the charged section, the entire provision of Rs. 51,000 remained unutilised. The surrender of Rs. 45,200 reduced the saving to Rs. 5,800. In the voted section, the original grant of Rs. 1,99,16,000 was augmented by supplementary grant of Rs. 56,41,000 against which the expenditure during the year amounted to Rs. 6,38,20,412 causing an excess of Rs. 82,63,412. The surrender of Rs. 1,17,36,979 increased the excess to Rs. 2,00,00,391 over the final modified grant. Sub-heads C and K mainly contributed to the excess.

2. Although an expenditure of Rs 47,00 000 was anticipated by the controlling authority under sub-head G against the grant of Rs. 56,41,000, a sum of Rs. 19,41,000 instead of Rs. 9,41,000 was surrendered through a misapprehension in the controlling office. This led to the final excess of Rs. 9,57,910 under the sub-head.

3. Explanations of variations in Col. 4 under sub-head D(xii) could not be given, as the same had not been communicated to audit by the controlling authority.

4. It was known to the controlling authority that provision for expenditure under sub-head A(i) would not be required as the same was decided to be debited to sub-head G(3) of Grant No. 12—General Administration. The controlling authority stated that the amount was not surrendered due to oversight.

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 "63.—Extraordinary Charges"—			
A.—CHARGES IN INDIA—			
A.1.—Miscellaneous—			
A.1(a).—Extra Police Force (including extra staff for a seaplane base)—			
A.1(a)(i).—Police appointed at the instance of Military Authorities—			
Gross—			
	Rs.		
O.	1,680	321	..
R.	—1,359		
Deduct—Recoveries from the Centre—			
	Rs.		
O.	—1,680	—321	+ 321
R.	1,359		
A.1(a)(ii).—Police appointed for the performance of Agency functions—			
Gross—			
	Rs.		
O.	8,25,000	8,01,500	8,30,787
R.	—23,500		
Deduct—Recoveries from the Centre—			
	Rs.		
O.	—8,25,000	—8,01,500	—8,47,000
R.	23,500		
A.1(a)(iii).—Additional Police employed for the performance of non-agency functions—			
	Rs.		
O.	30,41,733	24,68,544	24,60,139
R.	—5,73,189		
A.1(d).—Food—			
A.1(d)(A).—Secretariat—			
	Rs.		
O.	5,87,100	7,07,100	7,09,123
R.	1,20,000		
A.1(d)(B).—Finance—			
	Rs.		
O.	8,58,300	8,51,600	8,48,706
R.	—6,700		

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63.—Extraordinary Charges"—<i>contd.</i>			
A.—CHARGES IN INDIA—<i>contd.</i>			
A.-1.—Miscellaneous—<i>contd.</i>			
A.-1(d).—Food—<i>concll.</i>			
A.-1(d)(C).—Directorate of Procurement and Supply—			
Rs.			
O. 60,95,000	} 67,16,700	67,07,912	—3,788
R. 6,21,700			
A.-1(d)(D).—Directorate of Rationing and Distribution—			
O. 1,53,900	} 1,45,100	1,37,211	—7,889
R. —3,800			
A.-1(d)(E).—Calcutta (including Industrial Area) Rationing—			
O. 1,22,84,500	} 1,15,63,700	1,15,98,543	+ 34,843
R. —7,20,800			
A.-1(d)(F).—Town Rationing—			
O. 5,28,700	} 4,69,700	4,66,870	—2,830
R. —59,000			
A.-1(d)(H).—Directorate of Transportation—			
O. 28,02,700	} 31,27,400	31,44,736	+ 17,336
R. 3,24,700			
A.-1(d)(I).—Directorate of Storage and Inspection—			
O. 16,02,000	} 16,30,700	16,21,442	9,258
R. 28,700			
A.-1(e).—Supplies—			
A.-1(e)(A).—Secretariat—			
O. 1,69,200	} 1,17,660	1,18,305	+ 735
R. —51,540			
A.-1(e)(B).—Directorate of Consumers' Goods—			
O. 10,33,390	} 7,47,060	7,57,917	+ 10,857
R. —2,86,240			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "63.—Extraordinary Charges"—<i>contd.</i>				
A.—CHARGES IN INDIA—<i>contd.</i>				
A.-1.—Miscellaneous—<i>contd.</i>				
A.-1(e).—Supplies—<i>concl.</i>				
A.-1(e)(C).—Directorate of Textiles—				
	Rs.			
O.	7,21,200	7,16,900	7,17,548	
R.	—4,300			+ 648
<i>Deduct</i> —Establishment charges, recoverable from other Governments, Departments, etc.				
	—78,900	—45,986	+ 32,914	
Col. 4.—Rent of some requisitioned buildings could not be realised due to certain technical difficulties.				
A.-1(e)(D).—District Distribution—				
O.	28,73,000	28,35,891	28,24,540	
R.	—37,109			—11,345
A.-1(f).—Motor Spirit Rationing Scheme—				
Gross—				
O.	2,65,000	1,38,800	1,30,423	
R.	—1,26,200			+ 623
<i>Deduct</i> —Recoveries from the Centre—				
O.	—2,65,000	—1,38,800	—2,63,678	
R.	1,26,200			—1,24,878
Col. 4.—Due to adjustment of arrear recoveries from the Central Government which could not be anticipated at the time of fixing the final appropriation.				
A.-1(g).—Loss on sale of subsidised food—				
O.	54,80,000	1,51,00,000	67,54,418	
S.	92,48,000			—83,45,582
R.	3,72,000			
Col. 4.—Due to non-adjustment of losses during the year owing to delay in the compilation of the Profit and Loss Accounts. See also sub-head A(5) of Grant No. 39, page 309.				
A.-1(k).—Administration of Paper Control Orders—				
O.	96,100	40,650	50,316	
R.	—46,450			+ 666

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63.—Extraordinary Charges"—<i>concl.</i>			
A.—CHARGES IN INDIA—<i>concl.</i>			
A.-1.—Miscellaneous—<i>concl.</i>			
A.-1(o).—Expenses incidental to running fool- stuff scheme in Cooch Behar—			
	Rs.		
O.	69,000	72,800	68,096
R.	3,800		
	}		—4,704
For rounding—			
O.	167	..	..
R.	—167		
Surrenders or withdrawals within grant—			
R. Gross	4,74,454	4,74,454	..
R. Deductions	—1,51,059	—1,51,059	..
<hr/>			
Totals—			
Gross	4,87,35,580	3,99,56,449	—87,79,131
Deductions	—11,70,580	—11,56,664	+13,916
Net	4,75,65,000	3,87,99,785	—87,65,215

REVIEW.

The original grant of Rs. 3,83,17,000 was augmented by the supplementary grant of Rs. 92,48,000 against which the expenditure amounted to Rs. 3,87,99,785 resulting in a saving of Rs. 87,65,215. The surrender of Rs. 3,23,395 reduced the saving to Rs. 84,41,820 as compared with the final modified grant. Sub-head A-1(g) contributed to the bulk of the saving.

2. A Government lorry parked on a road in front of an office building was stolen on the 6th August, 1949 while the driver of the same had gone inside the office building to have his duty slip signed. Police investigation proved ineffectual in finding out the lorry or in apprehending the thieves. The driver of the vehicle was discharged from Government service for negligence of duty and the loss of Rs. 6,250 representing the book value of the lorry was written off under orders of the competent authority. Directions were issued with a view to prevent the recurrence of similar events.

*Stock Account of Government Stores (General) under the Directorate of Rationing and Distribution, Calcutta,
for the year 1950-1951.*

Commo- dity.	Opening balance as on the 1st April, 1950.		Receipts.		Total.		Sales.		Result of stock verification.		Verified balance on the 31st March, 1951.		Difference in value due to fluctuation in rates. Excess + Deficit—	
	Quantity. retail rates.	Value at retail rates.	Quantity. retail rates.	Value at retail rates.	Quantity (Columns 2 and 4).	Value at retail rates (Columns 3 and 5).	Quantity. retail rates.	Value at retail rates.	Excess + Shortage—.	Value at retail rates.	Quantity. retail rates.	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.
Rice 'A'	801	21,026	118,637	31,14,221	119,438	31,35,247	117,881	30,94,376	-742	19,477	815	21,394	..	
Rice 'B'	85,755	14,47,116	1,891,334	3,19,16,261	1,977,089	3,33,63,377	1,901,732	3,20,91,727	-13,939	2,35,221	61,418	10,36,429	..	
Aus Rice . . . . .	..	..	10,917	1,70,578	10,917	1,70,578	10,881	1,69,234	-76	1,188	10	156	..
Atta	34,001	6,37,519	328,802	59,48,346	362,803	65,85,865	357,126	64,52,391	-2,246	44,920	3,431	68,620	-19,934	
Flour	2,423	54,518	119,456	25,95,905	121,879	26,50,423	119,687	26,01,926	-754	16,965	1,438	32,355	+ 823	
Wheat	1,277	23,944	836,384	1,34,17,813	857,661	1,34,41,757	815,822	1,27,82,490	-5,505	86,016	36,334	5,67,719	-5,532	
Sugar	20,667	7,10,428	554,105	1,93,45,369	574,772	2,00,55,797	550,738	1,92,17,204	-4,145	1,52,847	19,889	7,33,407	+47,661	
Iraqi Dates . . . . .	..	..	3,768	75,360	3,768	75,360	2,670	53,400	-13	860	1,055	21,100	..

Stock Account of Government Stores (General) under the Directorate of Rationing and Distribution, Calcutta, for the year 1950-1951—contd.

Commo dity.	Opening balance as on the 1st April, 1950.		Receipts.		Total.		Sales.		Result of stock verification.		Verified balance on the 31st March, 1951.		Difference in value due to fluctuation in rates. Excess + Deficit—.
	Quantity.	Rs.	Quantity.	Rs.	Quantity (Columns 2 and 4).	Rs. (Columns 3 and 5).	Quantity.	Rs.	Excess— Shortage—.	Quantity.	Rs.	Value at retail rates, 13	
	2	3	4	5	6	7	8	9	10	11	12	13	14
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Rs.
Dehydrated Potato .	25	625	..	..	25	625	4	100	—5	125	16	400	..
Suji .	238	7,735	—3	—97	235	7,638	207	6,728	—12	390	16	520	..
Barley .	10	187	—8	—149	2	38	..	..	—1	19	1	19	..
Groundnut Flour and Atta .	202	2,525	275	3,438	477	5,963	476	5,950	—1	13	..	..	..
Paddy .	50	500	467	4,998	517	5,498	483	5,170	..	..	34	383	+55

CALCUTTA :

J. BARMAN,
Superintendent, Government
Store Accounts.

H. M. MOOKERJI,
Assistant, Chief Accounting Officer,
Rationing—I.

S. K. DAS GUPTA,
Chief Accounting Officer, Rationing.

The 3rd October, 1951.

AUDIT CERTIFICATE.

The Store Accounts of Government Stores (General) under the Director of Rationing and Distribution, Calcutta, for the year 1950-51 were test-audited under my supervision and I certify that the accounts are correct to the best of my information and in consideration of the explanations given to me, subject to the remarks contained in the audit comments.

CALCUTTA ;
 }
 The 3rd October, 1951. }

T. NARASIMHAN,
Examiner, Outside Audit,
West Bengal.

AUDIT COMMENTS.

During the year the stocks of each article were verified periodically and the shortages found on each occasion valued at the retail rates prevailing on the dates of verification.

The value of net deficits, disclosed by the physical verification of stocks conducted on the 31st March, 1951, amount to Rs. 5,58,041 calculated at the retail rates prevailing on that date. Against Rs. 5,47,300 representing the value of total shortage revealed by the physical verification conducted during the year, Rs. 5,23,770 was covered by the prescribed limit of handling loss (including the value of loss of Iraqi Dates to the extent of 1 per cent. not yet approved by Government) while a sum of Rs. 12,392 was charged for recovery from the shop personnel concerned for loss of commodities and Rs. 11,138 represented value of loss of commodities due to burglary. In addition to these losses, the total value of deteriorated commodities withdrawn and destroyed during the year was Rs. 661.

In addition to Rs. 12,392, sums of Rs. 431 and Rs. 18,085 were also charged for recovery on account of loss of cash and containers respectively discovered during verification. Against the total assessment of Rs. 30,908 for recovery, a sum of Rs. 3,300 was realised and credited to Government and Rs. 382 adjusted up to date through Supplementary Liability Statements.

Out of 2 maunds of Barley in hand, there was no sale during the year but the shortage was to the extent of 1 maund.

The handling loss for all the commodities except Iraqi Dates, Dehydrated Potato and Suji were within 1 per cent. of the total sales. The percentage of loss in cases of Iraqi Dates, Dehydrated Potato and Suji was 1.61, 1.25 and 5.79 respectively.

Stock Account of Government Employees' (Police) stores under the Directorate of Rationing and Distribution for the year 1950-1951.

Commodity.	Opening balance as on the 1st April, 1950.		Receipts.		Sales.		Loss on account of subsidiary allowed.		Profit on account of retail sale.		Result of Stock verification.		Closing balance as on the 31st March, 1951.		Difference in value due to fluctuation of rates and rounding up of figures.	
	Quan- tity.	Value (at permit rates).	Quantity.	Value.	Quan- tity.	Sale proceeds realised.	Value.	Value.	Value.	Quan- tity.	Value (at permit rates).	Quan- tity.	Value (at permit rates).	Value (at permit rates).	Excess +	Deficit—
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Rs.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Rs.	Rs.
Rice 'A'	39	985	551	13,913	527	13,839	..	544	—3	76	60	1,515	..	..	..	—12
Rice 'B'	2,361	38,071	37,577	6,05,929	37,882	4,00,929	2,11,526	..	—322	5,192	1,634	26,348	..	..	..	—5
Atta	1,930	34,981	44,901	7,84,878	44,399	4,48,007	3,25,910	..	—365	7,072	2,167	41,986	..	..	..	+3,116
Flour	16	350	518	10,906	531	8,083	3,004	..	—3	66	..	..	..	..	..	—13
Suji	13	414	withdrawal	—287	3	90	..	2	—1	32	..	..	..	..	..	—7
Sugar	168	5,702	2,206	76,053	2,237	53,449	23,680	..	—19	692	118	4,300	..	..	..	+366
Iraqi Dates	..	..	89	1,647	22	441	..	33	—1	19	66	1,221	..	..	..	—1
Dehydrated Potato.	1	..	20	withdrawal	—20	..	..	..	..	..	..	..	..	..	..	..
Mustard Oil.	1	56	..	..	..	..	..	..	..	..	1	56	..	..	..	..
Value of sweeping.	..	..	..	..	..	61	—61	..	..	..	..	..	..	..	..	..
Excess amount realised due to fractional sales.	..	..	..	..	..	1,547	—1,547	..	..	..	..	..	..	..	..	..

CALCUTTA ;

B. BHADURI,
Superintendent, Government
Employees' Store and Permit Audit.

H. MUKHERJEE,
Assistant Chief Accounting
Officer, Rationing.

S. K. DAS GUPTA,
Chief Accounting Officer,
Rationing.

The 3rd October, 1951.

AUDIT CERTIFICATE.

The Store Accounts of Government Employees' Stores (Police) under the Director of Rationing and Distribution, Calcutta for the year 1950-51 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 3rd October, 1951.

T. NARASIMHAN,
Examiner, Outside Audit.

AUDIT COMMENTS.

The value of the net shortage revealed by the physical verification of stocks at the close of 31-3-1951 amounted to Rs. 13,149 calculated at the permit rates (which are lower than the retail rates) as prevalent on that date. The stock balance was verified from time to time during the year and the shortages found on each occasion were valued at the prevailing retail rates. The value of total shortage amounted to Rs. 13,774 out of which Rs. 13,222 was within the permissible limit of handling loss while a sum of Rs. 532 was assessed for recovery from the shop personnel concerned. Against this a total sum of Rs. 54 only is reported to have been realised so far and credited to Government. A sum of Rs. 20 representing loss due to shortage of Iraqi Dates could neither be charged nor written off due to non-fixation of the permissible limit of handling loss by Government as yet.

2. Although the stock of Mustard Oil shown in the account was received in the stores during 1946-47 it was still lying in a deteriorated condition at the end of the year.

Grant No. 35.—Extraordinary Charges—contd.

The Store Account of Godowns (Calcutta Area), under the Directorate of Rationing and Distribution, Calcutta, for the year 1950-1951.

Particulars of Commodities.	Opening stock on the 1st April, 1950.		Receipts.		Gains.		Total (2+3+4).		Rate per Md.		Valuation.		Issues.		Losses.		Total (8+9).		Rate per Md.		Valuation.		Book balance on the 31st March, 1951 (5-10).		Closing stock on the 31st March, 1951 as per physical verification.		Difference between book balance and balance as per physical verification.					
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Rs.	As.	Mds.	Rs.	As.	Rs.	As.	Mds.	Rs.	As.	Mds.	Rs.	As.	Rs.	As.	Rs.	As.	Mds.	Rs.	As.	Rs.	As.				
Rice 'A'	4,619	335,333	189	390,138	25	4	90,03,000	3,37,722	287	353,979	25	4	80,37,070	6,179	6	1,70	6	1,70	25	4	1,56,050	6	1,70	6	1,70	6	1,70	25	4	1,56,050		
Rice 'B'	348,914	5,641,819	2,616	5,894,349	16	2	9,50,63,378	5,76,502	1,868	6,778,365	16	2	9,31,75,168	116,044	6	1,16,034	6	1,16,034	16	2	18,71,048	6	1,16,034	6	1,16,034	6	1,16,034	16	2	18,71,048		
Atta	47,568	1,050,637	6	1,098,231	18	2	1,92,58,213	1,093,003	3	1,098,006	18	2	1,91,30,374	3,225	6	3,224	6	3,224	18	2	62,465	6	3,224	6	3,224	6	3,224	18	2	62,465		
Flour	27,470	621,770	2,223	651,563	31	14	1,37,47,947	624,496	49	634,545	(f)	20	10	1,31,49,444	27,018	6	27,016	6	27,016	(f)	21	14	5,90,953	27,018	6	27,016	6	27,016	(f)	21	14	5,90,953
Wheat	10,234	2,984,988	3,422	3,062,654	(f)	15	4	4,55,32,270	2,914,418	379	2,944,707	(f)	15	4	4,46,33,117	57,537	6	57,534	(f)	15	2	8,75,042	57,537	6	57,534	6	57,534	(f)	15	2	8,75,042	
Sugar	22,788	1,624,278	640	1,641,706	33	15	5,88,63,058	1,590,772	862	1,591,684	33	15	5,84,30,154	56,072	6	56,066	33	15	38	16	30	7	20,42,905	56,072	6	56,066	38	16	30	7	20,42,905	
Irugi Dates	..	..	34,783	34,783	92	..	6,45,225	14,002	..	14,002	18	8	2,59,037	20,375	6	19,878	18	8	..	..	..	..	..	..	..	..	..	..	..	..	..
Groundnut Flour	271	..	..	271	12	4	3,329	271	..	271	12	4	3,329	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Suji	11	..	..	11	31	14	351	11	..	11	31	14	351	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Barley	1	..	..	1	18	4	18	1	..	1	18	4	18	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Paddy	..	..	..	467	..	..	4,086	467	..	467	8	12	4,086	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

(e) 466,394 Mds. @ Rs. 18-2 up to the 18th June, 1950 + 374,736 Mds. @ Rs. 16-14 up to the 4th February, 1951 + 57,190 Mds. @ Rs. 19-8 from the 6th February, 1951 onwards.
 (f) 347,588 Mds. @ Rs. 21-14 up to the 18th June, 1950 + 403,995 Mds. @ Rs. 20-10 up to the 4th February, 1951.
 (g) 43,977 Mds. @ Rs. 18-4 up to the 18th June, 1950 + 2,038,677 Mds. @ Rs. 15-2 from the 19th June, 1950 onwards.
 (h) 636,797 Mds. @ Rs. 33-15 up to the 7th January, 1951 + 131,740 Mds. @ Rs. 15-2 from the 19th June, 1950 onwards.
 (i) 404,386 Mds. @ Rs. 18-2 up to the 18th June, 1950 + 631,954 Mds. @ Rs. 16-11 up to the 4th February, 1951 + 879,169 Mds. @ Rs. 8-7 from the 6th February, 1951 onwards.
 (j) 409,982 Mds. @ Rs. 20-10 up to the 4th February, 1951 + 214,663 Mds. @ Rs. 21-14 from the 6th February, 1951 onwards.
 (k) 37,370 Mds. @ Rs. 18-4 up to the 18th June, 1950 + 2,997,017 Mds. @ Rs. 15-2 from the 19th June, 1950 onwards.
 (l) 610,223 Mds. @ Rs. 33-15 up to the 7th January, 1951 + 631,112 Mds. @ Rs. 33-15 up to the 4th February, 1951 + 918,299 Mds. @ Rs. 36-7 from the 6th February, 1951 onwards.
 (m) The figure in Col. 14 excludes 1,204 baskets which were received in the godowns on the 31st March, 1951 after the close of the physical verification of stocks conducted on that date.

CALCUTTA;
 The 28th November, 1951.

K. M. DAS,
 Inspector in Charge,
 Statistics and Accounts.

N. N. DAS-GUPTA,
 Special Officer,
 Storage and Transport.

S. K. BANERJEE,
 Deputy Controller of Rationing,
 Storage and Transport.

R. L. CHAKRABORTY,
 Superintendent, Godown Audit.

S. K. DAS GUPTA,
 Chief Accounting Officer,
 Rationing Audit and Account Station.

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 1950-51 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 28th November, 1951.

T. NARASIMHAN,
Examiner, Outside Audit Department,
West Bengal.

AUDIT COMMENTS.

1. The Receipts and Issues shown in Cols. 3 and 8 respectively include the following commodities which were lifted from sources other than the Rationing godowns and delivered direct to Government Stores :—

	Mds.		Mds.
Rice 'A'	26,437	Rice 'B'	1,332,407
Atta	316,776	Flour	95,488
Sugar	512,576	Wheat	236,108
		Paddy	467

2. The Issues shown in Col. 8 consist partly of deliveries to Government stores against delivery orders issued by the Storage and Transport Section and partly of deliveries to other parties against delivery permits granted by the Permit Section of the Directorate. As the total quantities actually issued against delivery permits could not be stated by the latter section, the figures shown in this column were not susceptible of verification with the totals of actual issues against such delivery orders and permits.

3. The closing stock of sugar shown in Col. 14 excludes 951 mds. of sweepings which together with other stocks of off-quality sugar included in the said stock is being disposed of to Establishments at reduced rates as recommended by the Directorate of Inspection.

4. The stock of paddy shown in Cols. 3 and 8 excludes 31 mds. of sweepings which were disposed of at a reduced rate of Rs. 5-4-6 per md.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
Major Head "64-C.—Pre-partition Payments".	Rs.	Rs.	Rs.
A.—LAND ACQUISITION CHARGES—			
<i>Charged—</i>			
S. 15,00,000	} 12,00,000	11,19,804	—80,196
R. —3,00,000			
<i>Voted—</i>			
O. 30,00,000	} 35,00,000	39,39,165	+ 4,39,165
S. 56,00,000			
R. —51,00,000			
Col. 4.—Payment of land acquisition charges during the closing months of the year exceeded anticipation.			
B.—CLAIMS PASSED BY THE APPLICATION COMMITTEE—			
O. 30,00,000	} 67,30,000	67,29,144	—856
S. 30,00,000			
R. —1,70,000			
C.—OTHER MISCELLANEOUS CHARGES—			
O. 1,00,000	} ..	..	..
R. —1,00,000			
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R. 3,00,000	3,00,000	..	—3,00,000
<i>Voted—</i>			
R. 53,70,000	- 53,70,000	..	—53,70,000
Total—			
<i>Charged</i>	15,00,000	11,19,804	—3,80,196
<i>Voted</i>	1,56,00,000	1,06,68,309	—49,31,691

REVIEW.

In the charged section there was a saving of Rs. 3,80,196 in the final appropriation. The surrender of Rs. 3,00,000 reduced the saving to Rs. 80,196.

In the voted section the original grant of Rs. 61,00,000 was augmented by the supplementary grant of Rs. 95,00,000 against which the expenditure was Rs. 1,06,68,309 resulting in a saving of Rs. 49,31,691. The surrender of Rs. 53,70,000 converted the saving to an excess of Rs. 4,38,309 over the final modified grant.

See also the Audit Report.

Major Head and Sub-head.	Final Grant. or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "XLVI-A.—Receipts from Road Transport Scheme".			
A.—WORKING EXPENSES—			
A.-I.—State Transport Service in Calcutta and surrounding areas—			
A.-I(1).—Direction—			
A.-I(1)(a).—Pay of Officers—			
O.	66,200	} 63,050	59,080
R.	-3,150			-3,970
A.-I(1)(b).—Pay of Establishment—			
O.	3,01,000	} 1,15,000	1,15,595
R.	-1,86,000			+ 595
A.-I(1)(c).—Allowances, honoraria, etc.—			
O.	1,87,800	} 79,000	78,263
R.	-1,08,800			-717
A.-I(1)(d).—Contingencies—			
O.	1,47,000	} 48,100	58,007
R.	-98,900			+ 9,907
Col. 4.—Payment of arrear rents.			
A.-I(1)(e).—Deduct—Cost of establishment transferred to other heads—			
R.	-18,750	-18,750	-17,188
A.-I(2).—Operation—			
A.-I(2)(a).—Pay of Officers—			
O.	92,200	} 40,000	34,750
R.	-52,200			-5,250
Col. 4.—Vacancies left unfilled.			
A.-I(2)(b).—Pay of Establishment—			
O.	19,31,000	} 8,50,000	8,49,976
R.	-10,81,000			-24
A.-I(2)(c).—Allowances, honoraria, etc.—			
O.	11,21,800	} 4,75,000	4,83,407
R.	-6,46,800			+ 8,4

294 Grant No. 38.—Expenditure on Road Transport Scheme—*contd.*

Major Head and Sub-head	Final Grant or Appropriation.	Actual Expendi- ture	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "XLVI-A.—Receipts from Road Transport Scheme"—<i>contd.</i>			
A.—WORKING EXPENSES—<i>contd.</i>			
A.-I.—State Transport Service in Calcutta and surrounding areas—<i>concl'd</i>			
A.-I(2).—Operation—<i>concl'd</i>			
A.-I(2)(d).—Contingencies—			
	Rs.		
O.	31,42,000	29,68,000	30,39,298
R.	-1,74,000			+ 71,218
A.-I(2)(e)—Other Miscellaneous Charges—			
Charged—			
O	4,12,000	2,90,000	13,720
R.	-1,22,000			-2,16,230
Col. 4.—Non-adjustment of interest charges owing to delay in the completion of <i>pro forma</i> accounts.			
Voted—			
O	16,00,000	8,02,000	2,87,023
R.	-7,98,000			-5,14,977
Col. 4.—Non-adjustment of the contribution to Depreciation Reserve Fund for reasons stated under A.-I (2) (e)—Charged.			
A.-I(2)(f).—Renewals and Replacements—			
O	1,50,000	1,40,000	5,454
R.	-10,000			-1,34,546
Col. 4.—Delay in the completion of <i>pro forma</i> accounts.			
A.-I(2)(g).—Deduct—Amount transferred from Depreciation Reserve Fund—			
R.	-1,40,000	-1,40,000	+ 1,40,000
Col. 4.—Same as under A.-I(2)(f).			
A.-II.—Bus Service in Cooh Behar—			
A.-II(1).—Direction—			
O	15,000	21,567	21,772
R.	6,567			+ 205

Grant No. 38.—Expenditure on Road Transport Scheme—*contd.* 295

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "XLVI-A.—Receipts from Road Transport Scheme"—<i>concl'd.</i>			
A.—WORKING EXPENSES—<i>concl'd.</i>			
A.-II.—Bus Service in Cooch Behar—<i>concl'd.</i>			
A.-II(2).—Operation—			
Rs.			
O 2,52,000	}	3,33,138	3,31,948
R 81,138				—1,190
<hr/>			
Total—XLVI-A.—Receipts from Road Transport Scheme—Working Expenses—			
Charged—			
O 4,12,000	}	2,90,000	43,720
R —1,22,000				—2,46,280
Voted—			
O 90,06,000	}	57,76,105	53,47,385
R —32,29,895				—4,28,720
<hr/>			
Major Head "82-B.—Capital Outlay on Road Transport Scheme outside the Revenue Account".			
B.—CAPITAL OUTLAY ON STATE TRANSPORT SERVICE—			
B(i).—Passenger Bus Service—			
B(i)(a).—Cost of Buses—			
O 48,50,000	}	21,44,000	15,36,833
R —27,06,000				—6,07,167
Col. 4.—Mainly liabilities carried forward to 1951-52.			
B(i)(b).—Cost of Land and Buildings—			
O 19,90,000	}	39,00,000	33,22,049
R 19,10,000				—5,77,951
Col. 4.—Work not completed within the year as anticipated.			
B(i)(c).—Furniture—			
O 1,15,000	}	70,000	47,564
R —45,000				—22,436
Col. 4.—Supplies not received within the year in full.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "82-B.—Capital Outlay on Road Transport Scheme outside the Revenue Account"—<i>contd.</i>			
B.—CAPITAL OUTLAY ON STATE TRANSPORT SERVICE—<i>contd.</i>			
B(i).—Passenger Bus Service—<i>contd.</i>			
B(i)(d).—Plant and Machinery—			
	Rs.		
O.	3,50,000	4,00,000	3,74,738
R.	50,000			—25,262
B(i)(e).—Tools and Implements—			
O.	1,00,000	3,50,000	1,82,097
R.	2,50,000			—1,87,903
Col. 4.—Mainly (i) liabilities carried forward (Rs. 3,300) and (ii) supplies not received within the year in full (Rs. 1,64,000).			
B(i)(f).—Suspense—			
O.	95,000	86,000	..
R.	—9,000			—86,000
Total—Major Head 82-B—			
O.	75,00,000	69,50,000	54,63,281
R.	—5,50,000			—14,86,719
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R.	1,22,000	1,22,000	..
Voted—			
R. Gross	36,21,145	36,21,145	..
R. Deductions	1,58,750	1,58,750	..
Totals—			
Charged		4,12,000	43,720
Voted—			
Gross		1,85,06,000	1,08,27,854
Deductions . . . . .		..	—17,188
Net		1,85,06,000	1,08,10,666
			—56,95,334

REVIEW.

There was a saving of Rs. 3,68,280 in the charged appropriation. The surrender of Rs. 1,22,000 reduced the saving to Rs. 2,46,280 which was contributed by sub-head A-1(2) (e).

In the voted section there was a saving of Rs. 56,95,334. The surrender of Rs. 37,79,895 reduced the saving to Rs. 19,15,439. Sub-heads A-1(2) (e)-voted, B-i(a), B-i(b) and B-i(e) contributed to the bulk of the saving.

Revenue Account of the State Transport Service for the year 1949-50.

Particulars.	Amount.	Particulars.	Amount.
1	2	3	4
<i>Expenditure.</i>			
To Sundries—			Rs.
(1) Direction—			
(a) Pay of Officers	60,976	By Receipt from Passenger Bus Service—	
(b) Pay of Establishment	76,573	(a) Receipts from sale of tickets	32,44,762
(c) Allowances, honoraria, etc.	56,929	(b) Other Receipts—	Rs.
(d) Contingencies—		Receipts from Chartered trips	6,003
Rent, rates and taxes	27,249	Miscellaneous	482
Electric and telephone charges	1,083		6,485
Stationery and printing	534	(c) Receipts on account of Interest on Depreciation Reserve Fund	22,694
Uniforms and liveries	33		
Law charges	105		
Office expenses and miscellaneous	23,626		
	<u>52,630</u>	Total Net Deficit for the year	32,73,941
	2,47,108		5,47,031
Deduct—Cost of Establishment transferred to other heads	20,250		
Total Direction	<u>2,26,858</u>		

(2) Operation—		
(a) Pay of Officers		34,560
(b) Pay of Establishment		6,01,206
(c) Allowances, honoraria, etc.		3,52,918
(d) Contingencies—		
Cost of petrol	13,11,537	
Diesel oil	2,609	
Lubricating oil, etc.	35,242	
Tyres and tubes	36,233	
Registration charges, road tax, etc.	14,909	
Uniforms and liveries	26,069	
Petty construction	140	
Stationery and printing	62,227	
Repairs and maintenance of buses, etc.	3,79,483	
Rent, rates and taxes	10,441	
Telephone and electric charges	6,364	
Office expenses and miscellaneous	35,839	
		<u>19,21,093</u>
(e) Other Miscellaneous Charges—		
Interest on Capital		1,23,660
Contribution to Depreciation Reserve Fund		5,60,677
		<u>35,94,114</u>
Total Operation		<u>38,20,972</u>
		Total . 38,20,972

CALCUTTA; }
 The 18th October, 1951. }
 H. P. DUTT, Accountant.
 A. K. CHAKRAVARTY, Chief Accountant,
 Director of Transportation.
 R. K. BASU, For Director General of
 Transportation, West Bengal.

Capital Account of the State Transport Service for the year 1949-50.

EXPENDITURE.		INCOME.				
Particulars.	Expenditure incurred up to 31st March, 1949.	Expenditure incurred during March, 1949.	Total Expenditure.	Particulars.	Amount.	Total.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.		Rs.	Rs.
To (a) Cost of buses—						
Petrol buses	27,99,774	7,17,588	35,17,362			
Diesel buses	70,769	8,07,154	8,77,923		27,67,478	
Other vehicles	8,098	27,317	35,415		38,57,654	66,25,132
(b) Cost of Land and Buildings—						
Land and buildings . . . . .	..	16,06,376	16,06,376	By Amount charged against " 82-B.—Capital Outlay"—		
Sheds	4,559	1,59,670	1,64,229	Up to 1948-49		
Fixtures and fittings	5,349	1,58,412	1,63,761	During 1949-50		
(c) Furniture	3,057	48,090	49,147	Balance of Capital Account transferred to General Balance Sheet		41,955
(d) Plant and machinery	31,348	1,10,761	1,42,109			
(e) Tools and implements	7,242	1,03,523	1,10,765			
Total	29,30,196	37,36,891	66,67,087		Total	66,67,087

CALCUTTA;

}

A. K. CHAKRAVARTY,
Chief Accountant,
Directorate of Transportation.

R. K. BASU,
For Director General of
Transportation, West Bengal.

The 18th October, 1951.

AUDIT CERTIFICATE.

The Revenue Account and the Balance Sheet of the State Transport Service for the year, 1949-50, 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 10th June, 1952.

}

T. NARASIMHAN,
*Examiner, Outside Audit Department,
West Bengal.*

Store Accounts of the State Transport Service for the year 1949-50.

Serial No.	Name of Article.	Opening balance.		Receipt during the year.		Total Receipt.		Issues.		Balance on 31st March, 1950.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.	Petrol	5,920	13,20,429	13,26,349	13,11,536	14,813					
2.	Diesel oil	156	2,609	2,765	2,609	156					
3.	Lubricating oil	1,960	36,321	38,281	35,242	3,039					
4.	Tyres and tubes	14,480	33,087	47,567	36,233	11,334					
5.	Stores and spare parts	5,657	3,32,620	3,38,277	1,93,904	1,44,373					
6.	Uniform and liveries * . . . . .	..	..	..	..	6,015					
7.	Stationery and printing * . . . . .	..	..	..	..	669					

* The closing balances of 'Uniform and liveries', and 'Stationery and printing' were arrived at after physical verification as there was no detailed account of receipts and issues for the year.

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

The stock was verified during 1949-50 except the following:—

Some capital stock like plant, machineries, tools and implements and stores received from disposals.

CALCUTTA;

The 18th December, 1951.

A. K. CHAKRAVARTY,
Chief Accountant,
Director of Transportation.

R. K. BASU,
For Director General of
Transportation, West Bengal.

AUDIT CERTIFICATE.

The Store Accounts of the State Transport Service for the year 1949-50 were test-audited 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 explanations given to me.

CALCUTTA ;
The 10th June, 1952.

}

T. NARASIMHAN,
Examiner, Outside Audit Department,
West Bengal.

Audit comments on the *Pro forma* Accounts of the State Transport Service, Calcutta, for the year 1949-50.

REVENUE ACCOUNT.

1. The Revenue Account for the year, 1949-50 shows a net loss of Rs. 5,47,031 as against a net profit of Rs. 28,995 during the previous year. A comparative statement of receipts from the sale of tickets and the main items of expenditure is given below :—

	1948-49 (from 31st July, 1948 to 31st March, 1949).	1949-50 (from 1st April, 1949 to 31st March, 1950).
	Rs.	Rs.
Receipts from the sale of tickets	10,94,499	32,44,762
Cost of petrol consumed	3,32,727	13,11,537
Pay and allowances of the officers, etc. (Operation Branch)	3,01,310	9,88,684

It will be seen from the above figures that the petrol consumption and establishment charges have enormously increased as compared with the earning from the sale of tickets.

The repairing charges have also increased to Rs. 3,79,483 in 1949-50 as compared with Rs. 12,123 in 1948-49.

2. A sum of Rs. 4,126 representing liabilities for the year 1949-50, on account of pay and allowances not paid to the staff in 1949-50 has not been taken into account under the appropriate heads in the Revenue Account and also not included under the head "Outstanding Liabilities" in the Balance Sheet.

3. The following excess charges and excess income have been wrongly taken into account in the Revenue Account.

(a) *Account contribution to Depreciation Reserve Fund.*

	Rs.
Amount of depreciation on furniture calculated @ 10%	2,990
Should be @ 9% as per Government of West Bengal, Home (Transport) Department, Memo. No. 6121-WT/4A-6/49, dated 28th June, 1951	2,691
Excess charge	299

(b) *Account Receipts on account of interest on Depreciation Reserve Fund.*

	Rs.
Opening balance of Depreciation Reserve Fund	2,87,023
At 4 per cent. interest per annum	11,480
Amount credited to the account	22,694
Excess income, credited to the account	11,214

The contribution to the Depreciation Fund for 1949-50 was expected to be credited to the Fund only on 31st March, 1950 and as such credit of Rs. 11,214 taken on account of interest in 1949-50 was not regular.

4. The total sale proceeds of tickets credited to the Revenue Account fell short of the actual price of tickets sold as per Register of tickets by Rs. 224. The discrepancy has not been reconciled.

5. Rs. 3,79,483 shown under the head "Repairs and maintenance of Buses, etc." in Revenue Account is not correct as it represents cost of material only utilised in repairing and maintaining the vehicles and does not include labour charges, *i.e.*, pay and allowances of the Directorate staff engaged in repairing and maintaining the vehicles.

6. There were also discrepancies between the expenditure booked in the office of the Director and those of the Accountant General, West Bengal due to inclusion of the amounts of unpaid bills in the former. The figures should be reconciled.

7. Cost of two vehicles amounting to about Rs. 26,000 which were totally destroyed by fire, has not been written off.

CAPITAL ACCOUNT.

8. No physical verification of capital assets, *i.e.*, plant and machinery, etc., was carried out during the year nor the existence of the assets certified by the administration.

9. Further, discrepancies were noticed between the figures booked in the General Ledger and those in the Block Registers of capital assets. The Block Registers should be completed and the two sets of records showing costs of vehicles, etc., and depreciation reconciled at an early date.

10. An amount of Rs. 8,77,923 shown as "Total expenditure" under the head "Diesel bus" in the Capital account includes a sum of Rs. 52,091 advanced to the body builders of the double decker buses. The amount of advance should appear under the head "(f) Suspense—Miscellaneous—Advance" instead.

11. It appears that Rs. 13,81,221 shown as "Total expenditure" under the head "Land" includes cost of structures of the old Rubber Factory at Belghurria purchased by the Government. The report of the Land Acquisition Collector showing details of the fixation of price was not available for audit and as such the cost of buildings, etc., included in this figure could not be ascertained in audit.

GENERAL BALANCE SHEET.

12. The outstanding dues for short collection from the conductors have been shown under the head "Assets" as under.

A/c Short collections	Rs. 29,895.
-----------------------	-------------

It was stated that out of the above amount a sum of Rs. 9,776 is due from the conductors already discharged. As the chances of recovery of the amount from the discharged conductors are rather remote it is desirable to write off the amount with the sanction of the Government or at least make provision in the accounts for the possible "Bad debt". Anyhow the full amount of Rs. 29,895 cannot be considered as an "asset".

13. The amount of Rs. 20,34,787 shown as due to creditors under the head "Suspense Purchase" has not been verified with the monthly statement of accounts rendered by the individual creditors. This should be done as early as possible and the results intimated to audit.

STORE ACCOUNTS.

14. No physical verification of stocks of stores, tools and implements, etc., received from the Director of Disposals was carried out during the year and no stock was taken in South Canal Depot. The closing balances of stores as shown in the store accounts do not include the stores lying at South Canal Depot. In the absence of sub-store ledger maintained for the receipt and issue of stores at the depot it was not possible for audit to ascertain the quantity and value of stores lying in that depot. These stores should have also been included in the store account for the year.

Appropriation No. 7.—Charges on Account of Motor Vehicles Acts— 307
Charged.

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

Appropriation No. 9.—Interest on Works for which Capital Accounts are kept —Charged.

See also the Audit Report.

Major Head "17.—Interest on Works for which Capital Accounts are kept".	Rs.	Rs.	Rs.	Rs.
A.—IRRIGATION WORKS—				
O.	11,39,000	}	8,79,000	8,73,212
R.	-2,60,000		-788	
B.—Navigation, Embankment and Drainage Works			3,06,000	3,05,776
Surrenders or withdrawals within appropriation—				
R.	2,60,000		2,60,000	.. -2,60,000
Total			14,45,000	11,83,988 -2,61,012

REVIEW.

The surrender of Rs. 2,60,000 reduced the saving to Rs. 1,012 as compared with the final modified grant.

NOTE.—The expenditure under this head is a *pro forma* adjustment to show the interest liabilities on irrigation capital expenditure. The corresponding credit is taken under the receipt head "XX.—Interest" in respect of interest on capital outlay incurred before the 1st April, 1937 and under "22.—Interest on Debt and Other Obligations" by means of a deduct entry in respect of interest on subsequent outlay. (See Sub-head D-I of Grant No. 11 on page 92.)

The interest for the year 1950-51 was calculated at the rate of 4 per cent. per annum.

Appropriation.—Public Debt—Charged.

See also the Audit Report.

Major Head and Sub-head.	Final Appro- piation	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Public Debt.			
A.—FLOATING DEBT	16,95,00,000	+ 16,95,00,000
<i>See note. Expenditure represents repayment of cash credit advance from the Imperial Bank of India for procurement of foodgrains.</i>			
B.—LOANS FROM THE CENTRAL GOVERNMENT	80,42,000	+ 80,42,000
<i>See note. Expenditure represents repayment of loan obtained for Grow More Food Schemes.</i>			
TOTAL	17,75,42,000	17,75,42,000

NOTE.—Provision for expenditure made in the Debt Section of the budget was not included in the Appropriation Acts passed by the State Legislature.

See also the Audit Report.

Major Head and Sub-head. 1	Final Grant. 2	Actual Expendi- ture. 3	Excess+ Saving—. 4
	Rs.	Rs.	Rs.
Major Head "85-A.—Capital Outlay on State Schemes of Government Trading".			
A.—GRAIN PURCHASE SCHEMES—			
A-(1).—Cost of purchase of grain—			
	Rs.		
O.	46,37,50,000	} 50,82,30,000	49,73,27,051 —1,09,02,949
R.	4,44,80,000		
A-(2).—Advances—			
O.	74,50,000	} 87,00,000	87,75,197 + 75,197
R.	12,50,000		
A-(3).—Suspense—			
(a) Credit—			
O.	—1,29,30,000	} —1,43,00,000	—1,49,32,132 —6,32,132
R.	—13,70,000		
(b) Debit—			
O.	1,29,30,000	} 1,43,00,000	1,47,79,962 + 4,74,962
R.	13,70,000		
A-(4).—Deduct—Receipts and recoveries on Capital Account—			
(a) Repayment of Advances—			
O.	—64,10,000	} —1,25,00,000	—37,75,628 + 87,24,372
R.	—60,90,000		
Col. 4.—Non-adjustment of losses during the year owing to delay in the compilation of the Profit and Loss Accounts.			
(b) Other receipts—			
O.	—45,03,70,000	} —50,67,86,000	—52,23,44,871 —1,55,58,871
R.	—5,64,16,000		
Col. 4.—Due to realisation of larger sale proceeds than anticipated.			
A-(5).—Deduct—Capital expenditure financed from ordinary revenue—			
O.	—54,80,000	} —1,51,00,000	—67,54,418 + 83,45,582
R.	—96,20,000		
Col. 4.—Same as under A-(4)(a).			
A-(6).—Deduct—Receipts from other Governments, Departments, etc.—			
R.	—21,85,000	—21,85,000	—31,89,835 —10,04,835
Col. 4.—Allotment from Overseas Stock made by the Central Government on which the subsidy was calculated exceeded anticipations.			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "85-A.—Capital outlay on State Schemes of Government Trading"—<i>contd.</i>			
A.—GRAIN PURCHASE SCHEME—<i>contd.</i>			
A-(7).— <i>Add</i> —Surcharge collected with sale proceeds for improvement of village roads in heavy procurement areas transferred to revenue receipts—			
	Rs.		
O.	20,00,000	} 14,26,000	12,38,909
R.	—5,74,000		
			—1,87,091
Col. 4.—Due to smaller expenditure incurred by the Works and Buildings Department for improvement of village roads.			
B.—OTHER MISCELLANEOUS SCHEMES—			
B-(1).—Cost of purchase—			
O.	4,15,26,000	} 6,24,25,000	6,19,39,235
R.	2,08,99,000		
			—4,85,765
B-(2).—Advances—			
R.	10,10,000	10,10,000	1,64,311
			—3,45,639
Col. 4.—Due to non-adjustment of the value of Iraqi dates during the year (Rs. 9,50,689), partly set-off by unanticipated expenditure in connection with the distribution of toned milk in Calcutta (Rs. 1,05,000).			
B-(4).—Deduct—Receipts and recoveries on Capital Account—			
O.	—3,65,03,000	} —6,27,97,000	—6,31,84,098
R.	—2,62,94,000		
			—3,87,098
Surrenders or withdrawals within grant—			
R. Gross	—6,70,65,000	—6,70,65,000	.. + 6,70,65,000
R. Deductions	10,06,05,000	10,06,05,000	.. —10,06,05,000
Totals—			
Gross	51,47,26,000	56,92,92,533	+ 5,45,66,533
Deductions	—49,87,63,000	—59,92,48,850	—10,04,85,850
Net	1,59,63,000	—2,99,56,317	—4,59,19,317

REVIEW.

There was a saving of Rs. 4,59,19,317 in the total grant. The surrender of Rs. 3,35,40,000 reduced the net saving to Rs. 1,23,79,317 which was composed of savings in the gross provision as modified by order of reappropriation to the extent of Rs. 1,22,96,777 and larger recoveries of Rs. 82,540. Sub-head A-1 contributed to the bulk of the savings in the gross provision.

—contd.

2. *State Trading*.—The following schemes continued to be operated on during the year 1950-51 and the expenditure incurred thereon was booked under the head "85A.—Capital outlay on State schemes of Government Trading" :—

(i) Grain Purchase Scheme—

- (a) Purchase of Foodgrains other than Wheat.
- (b) Purchase of Wheat and Wheat-products.
- (c) Supply of foodstuffs at concession rates to Government servants.

(ii) Other Miscellaneous Schemes—

- (a) Purchase of Sugar.
- (b) Purchase of Iraqi dates.
- (c) Distribution of toned milk in Calcutta.

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 concessional 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.

The scheme for the purchase of Iraqi dates was introduced with a view to providing the public with a supplement to their rations of rice and atta.

The scheme for the distribution of toned milk in Calcutta is similarly meant to ensure the supply of unadulterated milk to the public at controlled rates.

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

When a scheme is worked without the aid of advances, the expenditure is debited to head (1). When advances are granted and personal ledger accounts opened for working the scheme, the advances are debited to head (2) by

corresponding credit to head (3). The subsequent incomings and outgoings relating to the personal ledger accounts also appear under head (3). All recoveries including repayment of advances and ultimate profits, if any, are accounted for under head (4) and all losses, under head (1). At the end of the year, the losses are charged off to revenue against head (5).

Head (6) is designed to accommodate the receipts on account of recoveries due from other Government departments for value of rationed commodities supplied from the District Officers' grainshops as also those on account of subsidy paid by the Central Government on imported 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 and distribution of toned milk in Calcutta are adjusted under the head "63.—Extraordinary charges in India—Miscellaneous—Civil Supplies", which has been further sub-divided into "Food" and "Supplies". The expenditure on the rest of the schemes is debited to the capital head.

The net expenditure on schemes (i) and (ii), as booked in the Capital Account, amounted to Rs. (—) 2,88,75,765 and Rs. (—) 10,80,552 respectively. The minus expenditure was due to the total reduction of capital expenditure under (4) mentioned above being in excess of the gross expenditure in connection with the schemes adjusted under (i) and (ii) above.

The *pro forma* trading accounts and the balance sheets in respect of the schemes (i)(a) and (i)(b) for the years 1949-50 and 1950-51, ii(a) for the years 1948-49 to 1950-51 and ii(b) and ii(c) for the year 1950-51 as also the Personal Ledger Account in respect of (i)(c) from 1947-48 (Post-partition) to 1950-51, have not yet been received. The said accounts in respect of scheme (i)(a) and (i)(b) for the year 1948-49 are given on pages 318-325.

3. Cases of losses in transit, defective storage and other causes have been mentioned in paragraph 45 to 47 and 50 of the Audit Report on pages 29-35.

4. There was also a loss of Rs. 6,301 due to theft of 4,859 pieces of gunny bags. One Inspector—Assessor and one Storeman were stated to be responsible for this. A sum of Rs. 704 has been recovered on this account. The persons concerned are no longer in service. The balance has since been written-off.

Running Account of Capital Outlay on Provincial Schemes of State Trading for 1950-51.

Name of the scheme.	Expenditure to end of the previous year.		Expenditure during the year.		Total Expenditure.		Recoveries to end of the previous year.		Recoveries during the year.		Total Recoveries.		Net Result (Cols. 4-7) Net Expenditure (+) Net Recoveries(-).
	2	3	4	5	6	7	8						
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
A. Grain Purchase Schemes		120,27,98,983	50,71,88,987	170,99,87,970	120,12,43,931	53,60,64,752	173,73,13,683	-2,73,25,713					
B. Other Miscellaneous Schemes		3,12,12,361	6,21,03,546	9,33,15,407	3,77,64,823	6,31,84,098	10,09,48,721	-76,82,814					
C. Construction of Boats		5,901	..	5,901	..	..	..	+5,901					
Total	128,40,17,245	56,92,92,533	180,33,09,778	123,90,13,554	59,92,48,850	183,82,62,404	-3,46,52,626						

NOTE.—(e) The figures of total expenditure and total recoveries do not include those of the Pre-partition period.

314 Grant No. 39.—Capital Outlay on Schemes of State Trading—*contd.*

Summarised Personal Ledger Account of Grain Purchase Scheme for the year 1950-1951.

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.
<i>Part I.—Police Grainshops.</i>					
1. Superintendent of Police, Bankura .	1,07,427	2,33,874	3,41,301	2,37,179	1,04,122
2. Superintendent of Police, Birbhum .	13,519	1,30,720	1,53,239	1,47,484	5,755
3. Superintendent of Police, Burdwan .	1,01,415	4,69,940	5,71,364	4,97,291	74,073
4. Superintendent of Police, Darjeeling .	44,211	3,77,867	4,22,078	3,65,109	56,979
5. Superintendent of Police, West Dinajpur	27,283	2,43,570	2,70,853	2,13,347	57,506
6. Superintendent of Police, Hooghly .	77,839	5,24,383	6,02,222	5,03,665	98,557
7. Superintendent of Police, Howrah .	55,099	7,51,738	8,06,837	7,62,103	44,734
8. Superintendent of Police, Jalpaiguri .	43,424	2,80,386	3,23,810	3,15,863	7,947
9. Superintendent of Police, Midnapur .	54,425	5,90,619	6,45,044	6,16,644	28,400
10. Superintendent of Police, Malda .	6,202	2,21,549	2,27,751	2,07,908	19,843
11. Superintendent of Police, Murshidabad	99,389	5,31,667	6,31,056	5,06,119	1,24,937
12. Superintendent of Police, Nadia .	12,474	3,81,244	3,93,718	3,71,194	22,524
13. Superintendent of Police, 24-Parganas	1,40,657	12,75,105	14,15,762	13,01,141	1,14,621
14. Commandant, Armed Police Battalion, Barrackpur . .	55,179	10,71,069	11,26,248	10,57,651	68,597
15. Commissioner of Police, Calcutta, A/c. No. III .	57,177	18,69,307	19,26,484	18,48,800	77,594
16. Commissioner of Police, Calcutta, A/c. No. IV	9,953	6,249	16,202	7,333	8,869
17. Deputy Inspector General of Police, I. B., C.I.D., No. I	70,631	3,34,205	4,04,836	3,98,420	6,416
18. Superintendent, Government Railway Police, Sealdah	87,225	1,48,058	2,35,283	1,61,973	73,310
19. Superintendent of Police, Cooch Behar	..	2,33,298	2,33,298	1,96,878	36,420
TOTAL—Part I .	10,63,529	96,83,857	1,07,47,386	97,16,982	10,31,104

Summarised Personal Ledger Account of Grain Purchase Scheme for the year 1950-51—contd.

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.
<i>Part II.—Other Government Grainshops.</i>					
1. District Magistrate, Bankura	5,651	2,90,755	2,96,406	2,64,471	31,935
2. Sub-divisional Officer, Vishnupur	16,713	52,162	68,875	61,577	7,298
3. District Magistrate, Birbhum	27,112	2,73,322	3,00,434	2,68,468	31,966
4. Sub-divisional Officer, Rampurhat	5,987	77,455	83,442	82,511	931
5. District Magistrate, Burdwan (Memari)	5,217	37,502	42,719	37,983	4,736
6. Sub-divisional Officer, Kalna	3,367	53,992	57,359	50,047	7,312
7. District Magistrate, West Dinajpur	28,854	1,18,818	1,47,672	1,16,475	31,197
8. Deputy Commissioner, Darjeeling	119	..	119	..	119
9. Manager, Cinchona Plantation, Mungpoo	—4,855	10,12,998	10,08,143	9,23,503	84,640
10. District Movement Officer, Darjeeling	20,000	..	20,000	..	20,000
11. Sub-divisional Officer, Kurseong	1,264	..	1,264	61	1,203
12. Sub-divisional Officer, Kalimpong	2,266	..	2,266	..	2,266
13. Sub-divisional Officer, Siliguri	5,978	2,54,574	2,60,552	2,61,061	—509
14. District Magistrate, Hooghly . . . . .	..	..	..	..	..
15. Sub-divisional Officer, Arambagh . . . . .	..	..	..	..	..
16. District Magistrate, Howrah	8,285	..	8,285	..	8,285
17. Sub-divisional Officer, Uluberia	6,046	1,38,840	1,44,886	1,13,805	31,081
18. Curator, Royal Botanical Garden, Howrah	10,065	..	10,065	..	10,065
19. Deputy Commissioner, Jalpaiguri	22,701	3,01,641	3,24,342	2,91,652	32,690
20. Sub-divisional Officer, Alipur Duars	4,916	1,62,971	1,67,887	1,20,697	47,190
21. Officer-in-charge of Grainshop at Inda	9,007	..	9,007	..	9,007
22. Sub-divisional Officer, Contai	1	..	1	..	1
23. Sub-divisional Officer, Tamluk	1,914	1,74,159	1,76,073	1,73,007	3,066

316 Grant No. 39.—Capital Outlay on Schemes of State Trading—contd.

Summarised Personal Ledger Account of Grain Purchase Scheme for the year 1950-51—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.
<i>Part II.—Other Government Grainshops—contd.</i>					
24. Sub-divisional Officer, Ghatal	7,049	59,633	66,682	53,903	12,779
25. Sub-divisional Officer, Jhargram	9,503	95,463	1,04,966	1,04,903	68
26. District Magistrate, Malda	3,736	2,22,436	2,26,172	2,23,519	2,658
27. District Magistrate, Murshidabad	24,340	3,31,618	3,55,958	3,35,769	20,189
28. Sub-divisional Officer, Lalbagh	6,024	81,668	87,692	70,835	16,857
29. Sub-divisional Officer, Kandi	5,537	1,16,906	1,22,443	1,06,134	16,309
30. Sub-divisional Officer, Jangipur	7,926	71,575	79,501	70,771	8,730
31. District Magistrate, Nadia	14,746	3,01,298	3,16,044	3,10,230	5,814
32. Sub-divisional Officer, Rangpur	12,519	1,78,969	1,91,488	1,86,783	4,705
33. Assistant Horticulturist, Krishnagar, Nadia	250	4,083	4,333	3,709	624
34. District Magistrate, 24-Parganas	19,348	..	19,348	..	19,348
35. District Judge, 24-Parganas	31,943	..	31,943	..	31,943
36. Sub-divisional Officer, Barasat	22,158	76,825	98,983	94,137	4,846
37. Sub-divisional Officer, Basirhat	6,537	1,20,912	1,27,449	1,21,879	5,570
38. Sub-divisional Officer, Diamond Harbour	29,005	1,71,103	2,00,108	1,90,105	10,003
39. Sub-divisional Officer, Barrackpur	20,552	..	20,552	..	20,552
40. Superintendent, Government Printing, West Bengal	36,505	3,93,535	4,30,040	4,16,052	13,988
41. Controller of Rationing, Calcutta, A/c. No. II	37,277	10,00,802	10,39,079	8,42,218	1,95,861
Total—Part II	4,75,563	61,76,015	66,51,578	58,96,265	7,55,313
GRAND TOTAL	(a) 15,39,092	(b) 1,58,59,872	1,73,98,964	(c) 1,56,12,547	17,86,417

(a) Differs from the Closing Balance of the previous year by Rs. 3,421 (Item 9 of Part II (—) 4,866 and Item 19 of Part II (+) Rs. 1,434) due to corrections since made.

(b) and (c). The corresponding booked figures are Rs. 1,49,17,532 and Rs. 1,47,79,968 respectively. The discrepancies are under settlement.

AUDIT CERTIFICATE.

The Personal Ledger Accounts at item Nos.—1, 2, 3, 4, 5, 8, 10, 13, 17, 18, 19, of Part I and 1, 3, 5, 7, 19, 23, 24, 26, 28, 29 of Part II, were locally test-audited under my supervision with reference to the local records.

Subject to the audit comments, I certify that the accounts are correct to the best of my information and on consideration of the explanation given to me.

CALCUTTA ; } D. C. GUHA,
The 10th March, 1952. } *Examiner, Outside Audit, West Bengal.*

AUDIT COMMENTS.

The local audit of the Personal Ledger Accounts opened for running grain-shops disclosed the following types of irregularities :—

1. The cash balance was not verified by the Officer-in-charge as required under the rules.
2. Security was not always obtained from the persons handling cash and stores.
3. Arrear rations were supplied when rationed articles could not be supplied due to want of stock.
4. Rations at cost price were supplied to Police Officers who were not at all entitled to such concession.
5. Sometimes rationed articles were issued in excess of prescribed scale.
6. The cash book, cash sales register, ration card register, stock account of cash memo books, gunny bags, stationery articles, dead stock account, etc., were not properly maintained in many cases and subjected to periodical review.

—contd.

STATE TRADING ON RICE AND PAIDY.

Stock, Trading and Profit and Loss Account (Pro forma) for the year 1948-49.

Dr.

Cr.

Particulars.	Quantity.	Value.	Total amount.	Particulars.	Quantity.	Value.	Total amount.
	2	3	4	5	6	7	8
	Mds. Srs.	Rs.	Rs.		Mds. Srs.	Rs.	Rs.
<i>To opening stock—</i>							
Paddy	1,812,752-30	1,35,95,645					
Rice	1,517,332-36	1,95,39,614			13,498,160-28	22,46,83,221	
Gram and Pulses	2,952-0	33,948			7,144,599-20	6,44,71,456	
Gunnies*	3,238,115 bags.	21,25,013			2,880-0	8,775	
			3,52,94,220				28,91,63,452
				<i>By sales—</i>			
				(Realised and outstanding)—			
				Rice			
				Paddy			
				Gram and Pulses			
<i>„ Purchases account—</i>				<i>„ Shortages account—</i>			
(Paid and outstanding)—				Paddy Transit shortage	27,242-18		
(a) Paddy	7,140,035-25	5,28,93,790		Storage shortage	59,654-20		
(b) Rice	15,383,207-2	23,65,42,264		Rice Transit shortage	180,191-32		
			28,94,36,054	Storage shortage	48,620-3		
<i>„ Gunnies account—</i>							
(Paid and outstanding)	6,819,085 bags	..	86,22,923				

STATE TRADING ON RICE AND PADDY—contd.
Pro forma Balance Sheet as on the 31st March, 1949.

LIABILITIES.		ASSETS.	
1	2	3	4
	Rs.		Rs.
1. 63.— <i>Extraordinary charges in India—Overhead—</i>	Rs.	1. Net deposit into the Bank and the Treasuries (Gross receipts minus total expenditure under, \$5. A.—Capital Outlay).	1,43,09,072
Balance as per last account	86,36,507		..
For the year	1,67,27,912		
	<u>2,53,64,419</u>		
2. 22.— <i>Interest Account—</i>		2. <i>Procurement Bonus account—</i>	
Balance as per last account	68,413	Government of India	64,862
For the year	1,30,159		
	<u>1,98,572</u>	3. <i>Suspense Account—</i>	
3. Outstanding interest . . . . .	..	(i) Controller of Rationing	11,39,838
		(ii) A. R. C. P.'s. P. L. account	4,93,011
4. 26.— <i>Audit charges—</i>	1,25,626	(iii) Exchange Account	96,86,695
Balance as per last account	2,51,683		<u>1,13,09,544</u>
For the year	3,77,309		
	<u>3,77,309</u>		
5. <i>Sundry creditors—</i>		4. <i>Sundry Debtors—</i>	
(i) Government of India—for purchases	2,14,50,851	(i) Mills and Parties	51,00,411
(ii) Other purchases	97,11,125	(ii) Other Governments and Departments	48,838
(iii) Miscellaneous	30,06,004		<u>51,49,249</u>
	<u>3,41,67,980</u>		

6. Road Development Fund—			
Balance as per last account	1,61,651		
For the year	14,02,674		
		15,64,325	
7. Reserve for schemes to be financed from Procurement Bonus.	..	87,85,310	
8. Refund due to parties . . . . .	..	21,77,385	
9. Excess of assets over liabilities (as on 15th August 1947).	..	22,91,614	
10. Profit and Loss Account—			
Balance as per last account	1,68,73,707		
Closing stock of gunnies for 1947-48 which could not be shown in that year's account.	21,25,013		
Profit for the year	30,21,276		
		2,20,19,996	
		9,68,93,472	
			TOTAL
			9,68,93,472

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 ;	B. K. MAJUMDAR,	T. M. GHOSH,
The 4th October, 1951.	Deputy Controller of Finance.	Controller of Finance.

STATE TRADING ON WHEAT AND WHEAT-PRODUCTS.
Stock, Trading and Profit and Loss Accounts (Pro forma) for the year 1948-49.

Particulars.	Quantity.		Amount.		Particulars.	Quantity.		Amount.		Total Amount.
	Mds.	Rs.	Mds.	Rs.		Mds.	Rs.	Mds.	Rs.	
1	2	3	4	5	6	7	8			
<i>To Opening stock as on 1st April, 1948—</i>										
Wheat	.	.	150,009	17,15,726	Wheat	.	.	2,906,068	4,14,53,767	
Barley	.	.	256,454	29,33,188	Barley	.	.	1,374,000	1,88,44,048	
Flour	.	.	338,134	45,38,392	Flour	.	.	2,028,515	4,01,20,344	
Atta	.	.	58,583	7,71,645	Atta	.	.	2,792,257	4,85,27,677	
Maize	.	.	5,785	97,620	Maize	.	.	8,173	1,35,406	
				1,00,56,580						14,90,81,242
<i>By sales— (Realised and Outstanding)—</i>										
,, <i>Shortages—Transit and Storage—</i>										
Purchases (Paid and Outstanding)—					Wheat	.	.	39,244	..	
Wheat	.	.	2,947,796	4,72,09,716	Barley	.	.	18,412	..	
Barley	.	.	1,194,302	1,87,58,469	Flour	.	.	24,762	..	
Flour	.	.	1,771,537	3,76,73,464	Atta	.	.	7,548	..	
					Maize	.	.	1,911	..	

—contd.

Atta	2,579,041	4,86,32,406	..	..	..	3,272
Maize	41,757	6,65,502	..	..	..	1,44,64,919
		15,29,99,557	..	..	..	5,87,269
Seized Stock	719		..	..	27,157	
<i>Incidental Charges—</i>						
(Paid and Outstanding)	..	21,97,600	..	..
Railway Freight	..	4,97,413	..	..
Share of Overhead charges incurred under the head "63".*	..	38,42,586	..	..	153,070	22,36,648
Interest charges	..	1,12,025	..	..	48,344	5,43,969
Audit charges	..	1,33,043	..	..	29,379	5,87,579
Subsidy account (Paid and outstanding).	..	11,44,800	..	..	137,819	24,11,826
			..	..	37,458	2,78,895
			..	..	..	57,86,085
TOTAL	9,634,117	17,59,89,604	..	TOTAL	9,634,117	17,59,89,604

* Excludes the cost of Secretariat establishment and the pay and allowances of the Financial Adviser and Assistant Financial Adviser.

CALCUTTA;

S. N. SEN GUPTA,
Assistant Controller of Finance, Food Department,
West Bengal.

T. M. GHOSH,
Controller of Finance.

The 4th October, 1951.

(*) Mills and Agents	1,41,91,011				
(*) U. P. Government	10,81,122				
(*) Suspense Account (Rice)	42,376				
	<u>3,78,04,933</u>				
6. Security Deposit—Flour Mills (Balance as per last account) ..	1,50,000				74,75,149
7. Excess of Assets over Liabilities (Balance as per last account) ..	12,97,096				57,86,085
	<u>5,28,18,739</u>				<u>1,32,61,234</u>
TOTAL				TOTAL	5,28,18,739

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. N. SENGUPTA,	T. M. GHOSH,
	Assistant Controller of Finance.	Controller of Finance.
The 4th October, 1951.		

EXPLANATORY MEMORANDUM RELATING TO STOCK, TRADING AND PROFIT AND LOSS ACCOUNTS.

1. The money values shown against (a) Purchases and (b) handling, transport and other charges on the debit side of the account include not only the amounts paid but also the amounts payable on account of supplies and services received during the period of account.

2. Railway freight represents the amount actually adjusted in the books of the Accountant General during the year of account.

3. The figure shown against "Interest Charges" includes only the amounts actually paid or payable on account of Cash Credit Advances taken from the Imperial Bank of India. No amount has been added on account of interest on the capital at charge, that is the total outlay on material assets and Government cash used as trading capital.

4. The figure 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.

5. The amount shown against "Audit Charges" has been calculated on the basis of actual man-days spent on audit work and not at the usual rate of 1 per cent. on total expenditure.

6. The figures shown against "Sales" on the credit side of the account include amounts realisable on account of transactions during the period of account.

7. The opening and closing stocks have been valued on the principle of average cost of procurement or average selling price whichever is lower.

EXPLANATORY MEMORANDUM RELATING TO THE BALANCE SHEETS.

1. Item No. 5 (Rice and Paddy) on the Assets side [*viz.* 'Undivided Bengal Suspense Account'] represents the value of food-grains supplied by West Bengal Government against amounts deposited by whole-sale traders and mill-owners prior to the Partition.

2. Items 1, 2 and 4, on the Liabilities side give the progressive totals of expenditure debited direct and finally to certain revenue heads. Since no relief is ever given to the revenue heads concerned, the amounts remain as outstanding liabilities and must go on steadily increasing from year to year.

3. Item 3 on the Liabilities side represents amount payable to the Imperial Bank of India as interest on Cash Credit Advances.

4. Items 6 and 7 *ibid* (Rice and Paddy) are amounts awaiting transfer to the appropriate 'Revenue' and 'Deposit' heads respectively.

5. Item 9 (Rice and Paddy) and Item 7 (Wheat and Wheat-products) represent the differences between the value of the opening stock on the 15th August, 1947 and West Bengal's share of liability outstanding on account of the Cash Credit Advances taken from the Imperial Bank of India by Undivided Bengal prior to the Partition.

6. The outlay on buildings, transport vehicles, equipments, furniture, etc., is all met out of revenue. Such outlay made during the Pre-partition period is not shown at all in the balance sheet, whereas the outlay on such items during the Post-partition period is included in item 1 on the Liabilities side. The Profit and Loss Account and Balance Sheet as prepared by the Controller of Finance relate (except for comparatively small amounts spent on fixed assets during Post-partition period) to the trading or circulating capital, which again, is not a fixed amount. It expands and contracts from time to time with the flow and ebb of transactions.

AUDIT CERTIFICATE.

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, 1949, 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 9th November, 1951. }

T. NARASIMHAN,
Examiner, Outside Audit, West Bengal.

AUDIT COMMENTS.

A.—General.

The opening balances of stock represented stock which had been physically verified by Officers-in-Charge of godowns and not by an independent agency.

A system of continuous verification of stock by verifiers under the administrative control of the Controller of Finance was, however, introduced with effect from the 15th November, 1948. The different godowns are taken up by rotation. About three years' time has been taken to complete the first round.

2. The assets shown in the balance sheet do not include outlay on buildings, equipments, etc. Government had decided that a complete list of such fixed assets should be appended to the Balance Sheet. This has not been done.

3. 'Interest' represents only the amounts paid or payable as such to the Imperial Bank on account of Cash Credit Advance. It does not represent interest on the entire capital utilised by the Scheme. If interest on total Capital Outlay, and also depreciation of fixed Capital were taken into account, the net profit appearing in the Trading Account would be less than what it is.

4. The Trading and Profit and Loss Accounts exhibit transit and godown shortages but do not show separately the losses caused by—

(i) deterioration or destruction of foodgrains,

(ii) sale of off-quality foodstuff at reduced rates, and

(iv) accident, theft, fraud, etc. The shortages shown in the account still remain to be formally written off by Government. In the case of wheat and wheat products even transit and godown shortages have not been shown separately.

5. Under the orders of Government the following principles have been adopted with regard to the inclusion of indirect charges in the Profit and Loss Accounts :—

- (a) No leave or pensionary contributions on account of the permanent establishment employed in the department have been included on the ground that the actual expenditure on this account would be very small compared 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.
- (c) No interest has been charged on sums not borrowed from outside, *vide* item 3 of Explanatory Memorandum relating to Profit and Loss Account.

B.—Sectional.

(i) *Rice and Paddy.*

There was a net profit of Rs. 30,21,276 in 1948-49 against Rs. 1,68,73,707 during the Post-partition period of 1947-48. The appreciable decline was chiefly due to the fact that a large quantity of overseas rice was procured at rates higher than those prevailing in 1947-48 and that the State Government had to bear a share of loss on overseas rice to the extent of about Rs. 71·50 lakhs in 1948-49 against Rs. 3·72 lakhs during 1947-48.

2. The opening and closing stocks of gunnies as shown in the Profit and Loss Accounts do not include gunnies collected from the mills and Government Stores, and stocked in a Government depot, as the stock accounts of such gunnies have not yet been finalised.

3. The stock of dehydrated potatoes with the Government of Undivided Bengal was partitioned in 1948-49 between the Governments of East and West Bengal. The bulk of the stock was disposed of by the end of 1949-50. Discrepancies have been found in the accounts of the total transactions as submitted to audit. The discrepancies are under settlement.

4. The total figure of cash sale was worked out with reference to the figures in the books of the audit office as the relevant departmental records were not complete in all respects.

5. The transit shortage of rice works out to 1·3 per cent. as against ·9 per cent. during the previous year.

(ii) *Wheat and Wheat-Products.*

There was a net loss of Rs. 57,86,085 for the year as against Rs. 74,75,149 for the Post-partition period of the previous year. The appreciable reduction in the size of the loss during the year was mainly due to the fact that the selling prices of the commodities were revised during the year after taking into account the increase in the pool prices of the overseas wheat and wheat products. Of the total net loss of Rs. 57,86,085 a sum of about Rs. 4 lakhs is attributable to the heavy reduction made in the value of the closing stock of 37,458 maunds of maize. There seems to have been no real necessity for the heavy purchase of maize made in 1948-49 at very high price.

2. The storage and transit shortages of Barley and Maize worked out to 1·3 per cent. and 19 per cent. as against ·9 per cent. and 3·1 per cent. in the previous year.

3. The total figure of cash sale as per departmental books has been taken pending reconciliation of the same with the figures in the books of the audit office.

Grant No. 39-A.—Transfer to Contingency Fund.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous".			
L.—APPROPRIATION TO CONTINGENCY FUND—			
	Rs.		
S.	50,00,000	50,00,000	.. .
		50,00,000	
TOTAL	50,00,000	50,00,000	..

NOTE.—The " West Bengal Contingency Fund " was established in pursuance of the " Contingency Fund of West Bengal Act, 1950 (West Bengal Act XL of 1950) passed by the West Bengal Legislative Assembly in accordance with the provisions of Article 267(2) of the Constitution of India for payment of advances to meet unforeseen expenditure pending authorisation by the State Legislature under Appropriation made by Law. No advances from this Fund were required to be paid during 1950-51.

Grant No. 40.—Interest-Free Advances.

See also the Audit Report.

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—"Advances Repayable".			
A.—ADVANCES REPAYABLE—			
1.—Civil Advances—			
	Rs.		
O.	35,54,000	} 49,75,000	.. —49,75,000
S.	14,21,000		
 Col 4.—The expenditure does not come under the Consolidated Fund of West Bengal.			
TOTAL	49,75,000	..	—49,75,000



Grant No. 41.—Loans and Advances bearing Interest.
See also the Audit Report.

331

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head—"Loans to Municipalities, Port Funds, etc".				
A.—LOANS TO PRESIDENCY CORPORATIONS—				
	Rs.			
O.	3,55,000	2,00,000	2,00,000	
R.	-1,55,000			..
B.—LOANS TO MUNICIPALITIES—				
O.	1,10,000	10,64,500	10,39,579	
S.	7,93,000			-24,921
R.	1,61,500			
C.—LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES—				
O.	20,000	3,11,195	3,10,875	
S.	2,80,000			--320
R.	11,195			
D.—LOANS TO ARTISANS (REHABILITATION PROGRAMME)—				
O.	1,00,000	55,530	49,600	
R.	-44,470			-5,930
Col. 4.—Smaller demands during the closing months of the year owing to improved economic conditions.				
E.—ADVANCES TO CULTIVATORS—				
O.	20,00,000	49,19,500	46,89,378	
S.	30,52,000			-2,30,122
R.	-1,32,500			
F.—ADVANCES UNDER SPECIAL LAWS—				
O.	20,000	25,174	26,567	
R.	5,174			+1,393
G.—MISCELLANEOUS LOANS AND ADVANCES—				
O.	43,96,000	48,85,932	44,80,225	
S.	14,37,000			-3,96,707
R.	-9,47,068			
See paragraph 2 of the Review.				
Total—Loans to Municipalities, Port Funds, etc.—				
O.	70,01,000	1,14,61,831	1,08,05,224	
S.	55,62,000			-6,56,607
R.	-11,01,169			

Major Head and Sub-head.	Final Grant.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—"Advances to Government Servants".			
H.—HOUSE BUILDING ADVANCES—			
	Rs.		
O.	1,18,000	} 1,75,000	1,45,579
R.	57,000		
Col. 4. —Due to non-drawal of earmarked amounts.			
I.—ADVANCES FOR THE PURCHASE OF MOTOR-CONVEYANCES—			
O.	2,00,000	} 1,67,000	1,20,340
R.	—33,000		
Col. 4.—Same as under sub-head H.			
J.—ADVANCES FOR THE PURCHASE OF OTHER CONVEYANCES—			
O.	5,000	} 17,000	21,225
S.	10,000		
R.	2,000		
Col. 4.—Due to payment of advances by certain Department without obtaining the certificate of availability of funds. See paragraph 3 of the Review.			
K.—PASSAGE ADVANCES . . . . .	..	1,000	+1,000
L.—OTHER ADVANCES—			
S.	2,000	} 7,000	3,931
R.	5,000		
Col. 4.—Same as under sub-head H.			
Total—Advances to Government servants—			
O.	3,23,000	} 3,66,000	2,92,075
S.	12,000		
R.	31,000		
Surrenders or withdrawals with grant—			
R.	10,70,160	10,70,160	.. —10,70,160
TOTAL GRANT No. 41	1,28,98,000	1,10,97,299	—18,00,701

REVIEW.

The original grant of Rs. 73,24,000 was augmented by the supplementary grant of Rs. 55,74,000 against which the expenditure amounted to Rs. 1,10,97,299 resulting in a saving of Rs. 18,00,701. The surrender of Rs. 10,70,169 reduced the saving to Rs. 7,30,532 as compared with the final modified grant. Sub-heads E and G contributed to the bulk of the saving.

2. Out of the saving of Rs. 3,96,707 under sub-head G, savings of Rs. 8,000 for short term crop loans and Rs. 1,50,000 for loans to Co-operative Land Mortgage Banks, anticipated in time, were not surrendered. This indicates defective financial administration.

3. The excess of Rs. 4,225 under sub-head J indicates defective control.

APPENDIX I.

ANALYSIS OF AMOUNTS REMAINING UNDER AUDIT OBJECTION.

(Vide paragraph 55 of the Audit Report on page 39 ante.)

(Value in Rs. lakhs.)

Name of Department or Major Head.	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
1947-48 (Post-partition)								
General Administration . . . . .	..	..	..	..	13	1.56	28	1.08
Jails . . . . .	..	..	..	..	65	.30	..	..
Agriculture . . . . .	..	..	..	..	8	.32	..	..
Food . . . . .	..	..	..	..	..	..	98	4.92
Communication and Buildings	326	88.82	20	.24	324	3.61	..	..
Irrigation and Waterways	31	51.92	1	.05	..	..	..	..
Public Health	9	49.40	..	..	..	..	..	..
Total	306	1,89.20	21	.29	410	5.79	126	6.00
1948-49.								
General Administration . . . . .	..	..	..	..	30	2.16	29	.20
Jails . . . . .	..	..	..	..	52	2.86	..	..
Education . . . . .	..	..	..	..	..	..	2	.06
Agriculture . . . . .	..	..	..	..	52	6.61	..	..
Food . . . . .	..	..	..	..	..	..	335	3,82.05
Miscellaneous . . . . .	..	..	..	..	..	..	72	5.77
Relief and Rehabilitation	4	.73	..	..	..	..	..	..
Communication and Buildings	522	78.15	25	4.40	362	3.06	..	..
Irrigation and Waterways	69	15.18	11	.66	11	.21	..	..
Public Health	5	10.54	3	.09	..	..	..	..
Total	600	1,04.60	39	5.15	507	14.90	438	3,88.08

APPENDIX I—*concl.*

(Value in Rs. lakhs.)

Name of Department or Major Head.	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
1950-51— <i>contd.</i>								
Road Transport . . . . .	..	..	..	..	2	23	..	..
Food . . . . .	..	..	..	..	45	09	503	6,17.33
Relief and Rehabilitation	181	1,33.53	5	63	3,047	1,78.60	2,033	87.94
Miscellaneous . . . . .	..	..	..	..	83	17.26	135	3.09
Communication and Buildings	2,510	2,57.75	109	51.28	1,280	15.89	..	..
Irrigation and Waterways	363	67.09	65	27.80	321	5.23	..	..
Public Health	219	51.56	10	3.04	54	82	..	..
Total	3,273	5,09.93	189	82.75	7,191	3,01.10	3,326	7,25.78
GRAND TOTAL	5,936	9,85.39	334	1,30.33	9,090	3,40.33	5,789	14,37.10

The heavy outstandings 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, payee's 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 writes-off of shortage occurred in storage and transit, irrecoverable advances, etc., and
- (8) Delay in effecting recoveries of overpayments.

APPENDIX II.
ACCOUNTS AND REVIEWS OF GOVERNMENT COMMERCIAL CONCERNS FOR 1950-51.
ACCOUNTS OF THE SILIGURI BAND SAW MILL SUB-DIVISION.
 (See paragraph 7 of the Review under Grant No. 5.—Forest—page 65.)
Comparative Extraction, Manufacturing and Profit and Loss Account for 1950-51.

Dr.

	1949-50.		1950-51.		1949-50.		1950-51.	
	1	2	3	4	5	6	6	
		Rs.	Rs.		Rs.	Rs.	Rs.	
To Logs and sawn timber		6,31,306	6,35,644		11,585	2,298		
.. Value received by transfer		4,757	..		7,50,255	5,12,237		
.. Royalty of logs		3,31,015	2,23,743		2,136	8,259		
.. Extraction charges		1,56,546	1,38,720		3,992	8,275		
.. Audit fee		900	1,125		21,714	38,414		
.. Milling expenses		1,44,211	1,54,228		938	365		
.. Administration expenses		12,551	14,577		6,35,644	5,75,973		
.. Miscellaneous selling expenses		34,805	18,575		..	97,381		
.. Interest of capital outlay		8,474	7,824		..	17,429		
.. Value received by remeasurement	6,473		160	..		
.. Net profit		1,01,859	59,713		GRAND TOTAL	14,26,424	12,60,631	
		GRAND TOTAL	14,26,424	12,60,631				

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

SILIGURI;

N. N. BISWAS,
Store Forester.

J. K. BANERJEE,
Accountant.

I. B. SIRCAR,
Manager, Band Saw Mill, Siliguri.

The 10th August 1951.

Comparative Balance Sheet of the Siliguri Band Saw Mill for the year 1950-51.

Dr.	1	1949-50.	2	1950-51.	3	4	1949-50.	5	1950-51.	6	Cr.
		Rs.		Rs.		Properties and Assets.	Rs.		Rs.		
Capital and Liabilities.						Plant and Machinery					
Opening Balance			9,52,472	10,04,905		Mill Building	1,55,489		1,46,688		
Add—Withdrawals			6,00,868	4,43,400		Depot Building	11,777		17,488		
						Railway siding	7,363		15,195		
						Rolling stock.	7,105		6,395		
						Motor truck	8,532		7,678		
Deduct—Remittance			7,22,447	6,67,522		Furniture	2,835		2,551		
						Bi-cycle	2,015		2,411		
						Well Ring	40		36		
Total			8,90,893	7,85,783		Tools and spare parts and oil and stores	457		434		
Liabilities			9,719	940		Stock in trade—	16,114		21,389		
Advance royalty			2,434	3,066		Logs	1,52,828		19,004		
Net profit			1,01,859	59,713		Sawn timber	4,82,816		5,56,970		
						Sundry Debtors	1,87,534		53,253		
GRAND TOTAL			10,04,905	8,49,502		GRAND TOTAL	10,04,905		8,49,502		

Certified correct according to the Books of the Siliguri Saw Mill.

SILIGURI ;
The 10th August, 1951.

N. N. BISWAS,
* Store Forester.

J. K. BANERJEE,
Accountant.

I. B. SIRCAR,
Manager, Band Saw Mill, Siliguri.

Financial Review of the Siliguri Saw Mill for the year 1950-51.

In presenting herewith the audited profit and loss account and balance sheet of the Government Band Saw Mill at Siliguri for 1950-51, I have to report that the profit for the year under review amounted to Rs. 59,713-0-9 as against a profit of Rs. 1,01,858-13-2 in 1949-50 and Rs. 1,58,844-5-6 in 1948-49.

The working of the year under report was satisfactory on the whole. The Saw Mill remained closed for 73 days (*i.e.*, 2 days for want of logs, 3 days for disorder of machinery parts and 68 days for annual overhauling, stock-taking and clearance of the outturn) excepting mill holidays.

There was practically no serious breakdown in the mill except minor disorders to the boiler and machinery parts which were set right promptly by adjustment and replacement of machinery parts as necessary by the existing staff. These were usually done after working hours without any dislocation of normal works.

Timber was sold mostly at schedule of rates to casual purchasers to meet their individual requirements as well as to various Government Departments and Railways in considerable quantities and the balance by public auction which started from 14th April, 1950, twice a month. As the fortnightly sale by auction was poor in the latter part of the year weekly sale was introduced as a temporary measure with a view to increase more sale and clear our accumulated stock but without any success.

The mill worked single shift during the year and the outturn of saw timber during the period under review was 117,059·51 c.ft. as against 135,991·50 c.ft. in 1949-50 and 161,797·63 c.ft. in 1948-49.

Less profit is due to sheer transport difficulty and restriction of sale to Pakistan. A huge quantity of sawn timber is lying unsold at the close of the year. It is expected that it will fetch much revenue next year, if movement position improves and the stock sold during that year.

SILIGURI ;
The 10th August, 1951. }

I. B. SIRKAR,
Sub-divisional Forest Officer,
Siliguri Forest Sub-division.

AUDIT CERTIFICATE.

Subject to the enclosed audit comments it is certified that the Balance Sheet of the Band Saw Mill, Siliguri, as on 31st March, 1951, 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 15th November, 1951. }

T. NARASIMHAN,
Examiner, Outside Audit Dept.,
West Bengal.

AUDIT COMMENTS ON THE *Pro forma* ACCOUNTS OF THE SILIGURI BAND SAW
MILL FOR THE YEAR 1950-51.

All-in cost of sawn timber.

In spite of the reduction of royalty charges of timber in 1950-51 the all-in cost of all classes of sawn timber was not comparatively reduced and in the case of teak and D & E classes of timber the all-in cost was rather greater than that of the previous year. Had the royalty of timber not been reduced, there would have been a considerable increase in the all-in cost of all classes of timber. This increase was mainly and primarily due to the less outturn of sawn timber during the year.

2. There was a considerable increase in the percentage of loss in conversion on wastage during the year under report as compared with the preceding two years. This factor also contributed to the increase in the all-in cost per c.ft. of sawn timber.

Balance Sheet and Profit and Loss Account.

3. 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, 1951, disclosed a shortage of 1,389.12 c.ft. of logs valued at Rs. 1,484 and of 17,345.51 c.ft. of sawn timber valued at Rs. 79,907. The net profit of Rs. 59,713 shown in the balance sheet and in the profit and loss account would, therefore, turn into a loss of Rs. 21,678 if the shortage of stock amounting to Rs. 81,391 found during physical verification is taken into account.

4. A sum of Rs. 6,395 has been included on the assets side of the balance sheet for value of the railway siding. As the railway siding is not now in existence, the amount shown in the balance sheet for its value should be written off with the sanction of Government.

5. The value of the issues of consumable stores such as oils and spare parts of machineries, etc., during the year was calculated for the purpose of the *pro forma* accounts by deducting the values of the closing balances from the total of the opening balances and receipts.

SILIGURI ;
The 15th November, 1951. }

T. NARASIMHAN,
Examiner, Outside Audit Deptt.,
West Bengal.

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 Appropriation.	Page.	Paragraph.
1. Taxes on Income other than Corporation Tax	3, 4	5
2. Land Revenue	7, 8, 12	8, 13
3. State Excise Duties	3, 4, 9, 39	5, 11, 54
4. Stamps	12	13
5. Forest	7, 8, 12	8, 13
6. Registration	7, 8	8
10. Irrigation	3, 4, 5, 6, 7, 12	5, 6, 7, 13
11. Interest on Ordinary Debt	8	9
* 12. General Administration	8, 12, 39	9, 13, 54
16. Police	39	54
17. Ports and Pilotage	3, 4, 9, 10	5, 11, 12
18. Scientific Departments	3, 4	5
19. Charges on account of Education	10, 42, 43	12, 58
20. Medical	5, 6, 7, 8, 10	6, 8, 12
21. Public Health	3, 4	5
22. Charges on account of Agriculture	2, 3, 4, 7, 11	3, 5, 7, 12
23. Charges on account of Veterinary	11	12
24. Charges on account of Co-operative Credit	3, 4, 11	5, 12
25. Industries—Industries	2, 3, 5, 9	2, 5, 11
26. Industries—Fisheries	3, 5, 9	5, 11
27. Industries—Cinchona	3, 5, 9	5, 11
29. Civil Works	3, 5, 7, 8, 9, 11	5, 7, 9, 11, 12
30. Famine	3, 5	5
30-A. Territorial and Political Pensions	2	3
31. Superannuation Allowances and Pensions	7, 8, 10, 12	8, 12, 13
33. Miscellaneous—Miscellaneous	2, 9, 11	2, 11, 12
34. Miscellaneous Expenditure on Displaced Persons	2, 6, 7, 8, 9, 12	2, 6, 8, 11, 13
35. Extraordinary Charges	4, 5	5, 7
37. Pre-partition Payments	2, 4, 5, 6, 7, 12	2, 5, 6, 7, 13
38. Expenditure on Road Transport Scheme	4, 5, 6, 7	5, 6, 7
9. Interest on Works for which Capital accounts are kept.	6, 7	6, 7
Public Debt	8	9
39. Capital Outlay on State Schemes of Government Trading.	4, 5, 7	5, 7
39-A. Transfer to Contingency Fund	2	3
40. Interest free Advances	4, 5, 9	5, 11
41. Loans and Advances bearing Interest	2, 4, 5, 11	2, 5, 12