

GOVERNMENT OF

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FINANCE ACCOUNTS

1943-44

AND THE

AUDIT REPORT

1944



FINANCE ACCOUNTS. GOVERNMENT OF BENGAL

1943-44.

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Finance Accounts of the Government of Bengal for the year 1943-44 and the Report of the Auditor General of India.

Certificate of the Auditor General of India.

This compilation containing the Finance Accounts of the Government of Bengal for the year 1943-44 and the report of the Auditor General of India presents the accounts of the receipts and outgoings of the Government of Bengal for the year, together with a report on the financial results disclosed by the different accounts and other data coming under examination, that is to say, both the revenue and capital accounts, the accounts of the public debt and the liabilities and assets of the Government of Bengal as deduced from the balance recorded in its books and other information. It supplements the report of the Auditor General of India on the accounts of the audited expenditure of the Government for the year, separately presented in the form of Appropriation Accounts for each Grant. In compliance with Section 169 of the Government of India Act, 1935, the Auditor General's report on the accounts accompanied by the accounts themselves is submitted by the Auditor General to His Excellency the Governor to be laid before the Legislature.

The accounts for 1943-44 which as Auditor General I am required to audit, both the Finance Accounts and the Appropriation Accounts, have been examined under my direction by the Accountant-General, Bengal, in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936. Likewise, as prescribed by Section 170 of the Government of India Act, 1935, the accounts of transactions of the Government in the United Kingdom have been audited by the Auditor of Indian Home Accounts under my general superintendence. It is to be noted that the Auditor General's responsibility for the audit of the accounts of the Government does not extend in full to the audit of the accounts of revenue but I am satisfied on the best information available that the accounts of revenue included in the Finance Accounts herewith presented give a correct statement of the sums brought to account. Subject to these observations and also to those contained in the detailed reports which follow and in the report on the Appropriation Accounts, the accounts now presented are correct statements of the receipts and outgoings of the Government of Bengal for the year 1943-44.

B. M. STAIG,
Auditor General of India.

SIMLA ;
The 25th May 1944. }
}

A.—GENERAL FINANCE ACCOUNTS.

I.—REPORT

INTRODUCTORY

1. *Main Divisions of Accounts.*—There are four main divisions of Government accounts :—

- (1) Revenue.
- (2) Capital
- (3) Debt
- (4) Remittance.

The first division deals with receipts from taxation and other sources of revenue and the expenditure therefrom, the net result of which represents the revenue surplus or deficit for the year. The second division deals with expenditure met usually from borrowed funds with the object either of increasing concrete assets of a material character or of reducing future recurring liabilities such as those for future pensions by payment of the capitalised value. It also includes receipts of a capital nature which can properly be applied as a set-off to capital expenditure. The third division comprises receipts and payments in respect of which Government incurs a liability to repay the money received or has a claim to recover the amounts paid, together with repayments of the former and recoveries of the latter. The fourth and last division embraces all merely adjusting heads. *e. g.*, cash remittances from one treasury to another, transfers between different accounting circles and remittances between India and England. Credits and debits taken to the adjusting heads in the first instance are cleared eventually by adjustment under final heads.

The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year April to March as distinguished from amounts due to or by Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and presenting the true state of affairs of Government Commercial undertakings run on commercial principles. The detailed accounts of this class of undertakings are, therefore, maintained outside the regular accounts in proper commercial form and these accounts are subjected to a suitable audit check by the Indian Audit Department.

2. *Sections and Heads of Accounts*—Within each of the four divisions mentioned above, the transactions are grouped into Sections which are further sub-divided into Major heads of Accounts. The sections are distinguished by letters of the alphabet, a single letter denoting the revenue portion and a double letter denoting the capital portion of a particular category of transactions, *e. g.*, Section A denotes the revenue (and expenditure) grouped as 'Principal Heads of Revenue' and Section AA denotes the capital expenditure on works connected therewith. The Major heads in the Revenue and Capital divisions are numbered serially, Roman numerals being employed on the receipt side and Arabic on the disbursement side. No numbering is adopted for debt and remittance heads, though these are also arranged in Sections.

The Major heads are sub-divided into Minor heads and the Minor heads into Sub heads and Detailed heads. Under each of these heads, the expenditure is shown distributed between charged and voted. The Major, Minor and Sub-heads prescribed for the classification of expenditure in the general accounts are not necessarily identical with the Grants, Sub-heads and other units of allotments which are selected by the Finance Department for Demands for Grants and the Appropriation Accounts; but in general, a certain degree of correlation is maintained between the Demands for Grants and the Appropriation Accounts on the one hand and the Finance Accounts on the other.

3. *Balances and Reserves.*—The accounts work from balance to balance, these balances working up to the general cash balances, a portion of which is kept in the treasuries within the Province while the rest is deposited with the Reserve Bank of India. Apart from these cash balances are the Cash Balance Investment Account and other special Reserves invested outside the general cash balance of Government. Most of these Reserves are invested in treasury bills and other short term securities of the Central Government.

(Throughout this part of the report the amounts shown represent thousands of rupees unless the contrary is specifically indicated.)
SUMMARY OF THE TRANSACTIONS FOR 1943-44.

4. A summary of the detailed transactions during the year under report as compared with the Budget for the year is given in the subjoined statement:

Receipts.	Budget Estimates 1943-44.	Actuals 1943-44.	More (+) Less (-).	Disbursements.	Budget Estimates 1943-44.	Actuals 1943-44.	More (+) Less (-).
1	2	3	4	5	6	7	8
Revenue.							
Principal Heads of Revenue—							
Customs	1,25,00	1,16,82	- 8,18				
Taxes on Income other than Corporation Tax.	2,30,00	3,90,00	+ 1,60,00				
Salt . . . . .	..	19	+ 19		10	31	+ 21
Land Revenue	3,62,90	4,09,85	+ 46,95		31,61	38,04	+ 6,43
Provincial Excise	3,19,02	4,08,74	+ 89,72		24,84	23,88	- 96
Stamps	3,00,00	3,40,14	+ 40,14		6,53	8,29	+ 1,76
Forest	32,94	54,93	+ 21,99		23,68	37,36	+ 13,58
Registration	29,50	60,95	+ 31,45		20,93	25,44	+ 4,51
Receipts under Motor Vehicles Acts	12,95	17,58	+ 4,63		4,50	4,50	..
Other Taxes and Duties	2,34,83	2,89,79	+ 54,96		6,30	6,62	+ 32
Total Principal Heads	16,47,14	20,88,99	+ 4,41,85	Total Direct Demands	1,18,49	1,44,34	+ 25,85
				Expenditure.			
				Direct Demands on the Revenue—			

FINANCE ACCOUNTS. GOVERNMENT OF BENGAL.

SUMMARY OF THE TRANSACTIONS FOR 1943-44—*concl'd.*

Receipts.	Budget Estimates 1943-44.	Actuals 1943-44.	More (+) Less (-).	Disbursements.	Budget Estimates 1943-44.	Actuals 1943-44.	More (+) Less (-).
1	2	3	4	5	6	7	8
Brought forward	16,47,14	20,88,99	+4,41,85	Brought forward	1,18,49	1,44,34	+25,85
Railways	2,28	..	-2,28	Railways . . . . .	..	78,46	+22,49
Irrigation—Net Receipts	1,49	3,34	+1,85	Irrigation	55,97	36,61	+7
Debt Services	33,56	30,68	-2,90	Debt Services	36,64	12,45,41	+1,27,16
Civil Administration	91,08	1,36,12	+45,04	Civil Administration	11,18,25	1,39,45	+21,54
Civil Works and Miscellaneous Public Improvements.	24,88	15,14	-9,74	Civil Works and Miscellaneous Public Improvements.	1,17,91	4,22,60	-1,56,56
Miscellaneous	29,54	40,69	+11,15	Miscellaneous	5,79,16	..	..
Contributions and Miscellaneous Adjustments between Central and Provincial Governments.	20	17	-3	Contributions and Miscellaneous Adjustments between Central and Provincial Governments. . . . .	..	5,58,30	+9,37
Extraordinary receipts	13,72	39,95	+26,23	Extraordinary Charges	5,48,93	3,56	-1,76
				Capital Expenditure within the Revenue Account (Details by Major Heads are given in Account No. 2).	5,32		
Total Revenue	18,43,89	23,55,06	+5,11,17	Total Expenditure on Revenue Account	25,80,57	26,26,73	+48,16
Deficit	7,36,68	2,73,67	-4,63,01				
				II.—CAPITAL.			
				Capital Expenditure outside the Revenue account—			
				Irrigation	3,23	90	-2,33
				Commuted value of pensions	-2,94	-2,93	+1
				Capital outlay on Provincial Schemes connected with the war, 1939.	50,00	27,81,93	+27,31,93
				Total	50,29	27,79,90	+27,29,61

		III.—DEBT.							
Public Debt—									
Floating debt	5,00,00	50,00,51	+45,00,51		4,50,00	26,25,61	+21,75,61		
Loans from the Central Government	17,95,95	11,44,06	-6,51,89		7,68,22	5,06,81	-2,62,41		
Total	22,95,95	61,44,57	+38,48,62		12,18,22	31,31,42	+19,13,20		
Unfunded Debt—									
State Provident Funds	68,50	64,63	-3,87		60,00	47,95	-12,05		
Total	68,50	64,63	-3,87		60,00	47,95	-12,05		
Deposits and Advances.									
Famine Insurance Fund	16,31	12,31	-4,00		15,97	11,98	-3,99		
Depreciation Reserve Fund—Government Presses.	..	..	..		8	2	-6		
Other Reserve Funds	1,50	1,50	..		2,37	1,04	-1,33		
Deposits of Local Funds	2,94,00	3,68,34	+74,34		2,75,00	3,39,44	+64,44		
Civil Deposits	4,86,80	10,76,51	+5,89,71		4,98,50	9,29,48	+4,30,98		
Other Accounts	19,50	7,33	-12,17		20,50	12,64	-7,86		
Advances net bearing interest	32,35	1,07,99	+75,64		35,55	1,11,81	+76,26		
Suspense	10,66,34	26,47,46	+15,81,12		10,63,23	26,60,41	+15,97,18		
Total	19,16,80	42,21,44	+23,04,64		19,11,20	40,66,82	+21,55,62		
Loans and Advances by Provincial Governments.									
Recoveries of Loans and Advances	1,68,87	1,15,65	-53,22		4,73,98	2,35,06	-2,38,92		
IV.—REMITTANCE.									
<i>Remittances.</i>									
Remittances . . . . .	..	107,03,26	+107,03,26		..	106,68,58	+106,68,58		
<i>Cash Balance.</i>									
(A) Opening Balance	2,60,46	2,60,46	..		2,60,21	3,06,61	+46,40		
GRAND TOTAL	65,54,47	238,65,07	+173,10,60		65,54,47	238,65,07	+173,10,60		

(A) Increase of cash balance during the year (vide paragraph 12) 46,16

IMPORTANT VARIATIONS FROM BUDGET ESTIMATES.

5. The more important variations from the budget estimates are explained below :—

RECEIPTS.

I.—REVENUE.

Increases.

Taxes on Income other than Corporation Tax (+1,60,00).—Increase in the share assigned to Bengal owing to improvement in income-tax receipts.

Land Revenue (+46,95).—Improvement mainly under the head “ Ordinary Revenue ” due to larger recovery of arrears.

Provincial Excise (+89,72).—Mainly due to post-budget enhancement of rates of excise duty.

Stamps (+40,14).—Increase partly under “ Non-Judicial ” due to larger transactions involving immovable property and partly under “ Judicial ” due to increase in the volume of litigation.

Forest (+21,99).—Mainly due to larger orders for timber from the Supply Department of the Government of India than anticipated.

Registration (+31,45).—Large increase in the number of registrations mainly as a result of unfavourable economic situation.

Receipts under the Motor Vehicles Act (+4,63).—Mainly due to larger receipts under the Provincial Motor Vehicles Taxation Act.

Other Taxes and Duties (+54,96).—Larger yield from Entertainment Tax, Betting Tax, Sales Tax, Motor Spirit Sales Tax and Raw Jute Tax than anticipated.

Civil Administration (+45,04).—The more important increases occurred under the following heads :—

(i) *Administration of Justice (+8,16).*—Mainly due to larger magisterial fines in profiteering cases and increased receipts on account of miscellaneous fees and fines.

(ii) *Jails and Convict Settlements (+2,11).*—Increased recoveries for hire of convict labour on account of rise in rates of labour and sale of finished jail products at a higher price owing to increased cost of raw materials.

(iii) *Agriculture (+18,18).*—Recoveries on account of seeds distributed under the “ Grow More Food Campaign ” for which no provision was made in the original estimate.

(iv) *Co-operation (+2,31).*—Mainly due to realisation of arrears.

(v) *Industries (+14,12).*—Increased receipts under “ Cinchona plantations ” due to larger requirement of quinine by the Public Health Department owing to a widespread epidemic of malaria.

Miscellaneous (+11,15).—The increase occurred mainly under “ Receipts in aid of Superannuation ” (+1,08) due to larger contribution for pensions and gratuities than anticipated and “ Miscellaneous ” (+9,26) due to larger receipts on account of miscellaneous fees, fines and forfeitures, collection of payments for services rendered and other items.

Extraordinary Receipts (+26,23).—Mainly due to license fees under the Drugs Control Order, recovery, from the Port Commissioners on account of certain alluvial accretions, sale-proceeds of basic rations and A. R. P. materials and other miscellaneous receipts.

Decreases.

Customs (—8,18).—Due to fall in receipts from export duty on jute owing mainly to shipping difficulties.

Railways (—2,28).—No payment was made by the Darjeeling Himalayan Railway on account of Government's share of profits of the company due under an agreement and claims for dues on the basis of an award in an arbitration between Government and the Railway for the determination of the Government's share were not settled.

Debt Services (—2,90).—No interest charges on the capital outlay on the dredger “ Ronaldshay ” were adjusted owing to the dredger having been lost at sea.

Civil Works and Miscellaneous Public Improvements (—9,74).—Less transfers from the Central Road Fund due to curtailment of expenditure on works financed from the fund owing to non-availability of materials.

III.—DEBT.

Increases.

Floating Debt (+45,00,51).—Due to (i) larger ways and means advances (+55,00), (ii) larger issue of treasury bills (+26,00,00) and (iii) cash credit advances taken from the Imperial Bank of India in connection with the *aus* and *aman* crop procurement scheme and allied food purchase operations of the Civil Supplies Department (+18,45,51).

Deposits of Local Funds (+74,34).—Increased receipts mainly under (i) Municipal Funds (+10,89), (ii) Education Funds (+27,50) and (iii) District Funds (+34,60).

Civil Deposits (+5,89,71).—Larger receipts mainly under (i) Personal Deposits (+4,05,21), (ii) Civil Courts' Deposits (+92,99), (iii) Revenue Deposits (+65,55), (iv) Deposits for work done for Public Bodies (+14,94) and (v) Public Works Deposits (+6,36).

Advances not bearing interest (+75,64).—Mainly increased recoveries of Forest advances, withdrawal of advance for the erection of silk filatures and recoveries of advances for the purchase of food grains and acquisition of motor vehicles for Civil Defence purposes.

Suspense (+15,81,12).—Mainly due to larger advances from the Central Government in connection with the expenditure on Civil Defence measures (+1,62,09) and larger issue of pro-audit cheques (+14,17,18).

Decreases.

Loans from the Central Government (-6,51,89).—Less requirement of loan by the Province to finance its own share of the expenditure on Civil Defence measures (-40,44), less amount received as loan for ways and means purposes (-6,50,00) and reduction of the loan for the erection of silk filatures (-3,60), partly set off by loans for strengthening the Damodar Embankment (+20,00) and for Grow More Food schemes (+22.15) which were not anticipated at the budget stage.

State Provident Funds (-3,87).—Mainly due to smaller receipts on account of subscription to the General Provident Fund.

Famine Insurance Fund (-4,00).—The sum total of investments of the capital of the fund made from time to time in three months' treasury bills as well as the return on maturity fell short of the expectation.

Other Accounts (-12,17).—Mainly due to the allotment made to Bengal by the Central Government out of the Road Development Fund being less than anticipated.

Loans and Advances by Provincial Governments (-53,23).—Mainly due to smaller recoveries of agricultural advances to cultivators.

IV.—REMITTANCE.

Increase.

Remittances (+107,03,26).—The transactions under this head were not provided for in the budget.

EXPENDITURE.

I.—REVENUE.

Increases.

Land Revenue (+6,43).—Due mainly to heavier land acquisition work on behalf of the Central Government, reconstruction of Khasmahal buildings damaged by cyclone, reversion of a larger number of Kanungos from special duties and rise in the prices of articles.

Forest (+13,58).—Mainly due to larger extraction of timber departmentally to meet the orders of the Supply Department.

Registration (+4,51).—Due to increase in the number of registrations.

Irrigation (+22,49).—Mainly due to heavy flood damage repairs.

Civil Administration (+1,27,16).—Appreciable increases occurred under the following heads :—

(i) *Administration of Justice (+4,91).*—Mainly due to the payment of special fees to the Advocate General and other lawyers for appearing in the Federal Court as well as in the High Court in important cases, grant of dearness allowance at enhanced rates and its extended application and enhancement of allowances to jurors and witnesses.

(ii) *Jails and Convict Settlements (+65,00)*.—Due to increase in prison population, rise in the prices of raw materials, foodstuff, clothing, bedding and medical requisites, manufacture of larger stocks of prison equipment and larger orders for jail-made goods.

(iii) *Police (+12,23)*.—Mainly due to the grant of dearness allowance at enhanced rates and its extended application, grant of emergency area bonus, expansion of the Civic Guard organisation, patrolling of railway lines by Chaukidars and village patrols, increased rates of boat hire, increased ration allowance to Eastern Frontier Rifles and rise in the prices of clothing and other articles.

(iv) *Education (+3,86)*.—Due to special grants for the restoration of school buildings damaged by cyclone, the purchase of equipment, books and appliances for such schools and relief to teachers in cyclone affected areas and award of special stipends to poor students.

(v) *Medical (+7,68)*.—Mainly due to increase in the number of patients, higher cost of medical and surgical requisites, opening of several new clinics and larger contribution to the Ranchi Mental Hospitals to meet higher costs.

(vi) *Public Health (+20,10)*.—Due to increased grant for water-supply schemes and larger expenses in connection with malaria and other epidemic diseases.

(vii) *Agriculture (+20,28)*.—Due to larger expenditure on "Grow More Food" schemes, increased milk production in a dairy farm for supply to military hospitals and continued retention of the extra Jute Regulation staff in connection with the anti-hoarding drive and other kindred work.

Civil Works and Miscellaneous Public Improvements (+21,54).—Mainly due to the withdrawal of the departmental charges levied on Defence and R. A. F. works.

Extraordinary charges (+9,37).—Mainly due to (i) further expansion and re-organisation of the Civil Supplies Department (+44,00) and (ii) increased loss on sale of subsidised food (+34,00), partly set off by less expenditure on Civil Defence measures owing to increased recoveries from the Centre (—56,00) and less expenditure on Home Guard Organisation (—13,00).

Decreases.

Miscellaneous (—1,56,56).—The decrease occurred mainly under the following heads:—

Famine (—1,59,40).—Mainly due to the decision, after the close of the year, to treat the contribution from the Centre towards famine relief as a deduction from expenditure. This was partly set off by extra expenditure on account of temporary poor houses, destitute camps, orphanages, emergency medical relief centres and relief committees and large scale gratuitous relief in the form of relief kitchens, free distribution of cloth and blankets, grants for rebuilding huts blown down by cyclone, etc.

Miscellaneous (—3,10).—Mainly due to slow progress of construction of Vagrants' Home owing to scarcity of materials. This was partly counterbalanced by increase on account of enhancement of family allowances to Security prisoners and increased contribution to Local Bodies owing to larger collection under the Cess Act.

The decreases were partially offset by increase under the head "*Stationery and Printing*" (+7,32) mainly due to adjustment of arrear charges for stationery supplied by other Governments, higher cost of paper and its larger consumption in connection with rationing and other operations and higher rates charged for convict labour employed in a Press.

II.—CAPITAL.

Increase.

Capital outlay on Provincial Schemes connected with the war, 1939 (+27,31,93).—Larger investment of capital in stocks of food grains, sugar and salt than anticipated.

III.—DEBT.

Increases.

Floating Debt (+21,75,61).—Larger repayment of (i) ways and means advances (+55,00), (ii) treasury bills (+14,00,00) and (iii) cash credit advances taken from the Imperial Bank of India (+7,20,61).

Deposits of Local Funds (+64,44).—Larger withdrawals mainly from (i) Municipal Funds +8,57, (ii) Education Fund (+25,88) and (ii) District Funds (+29,96).

Civil Deposits (+4,30,98).—Larger withdrawals mainly under (i) Revenue Deposits (+42,10), (ii) Civil Courts' Deposits (+25,08), (iii) Personal Deposits (+3,49,45) and (iv) Deposits for work done for Public Bodies (+13,80).

Advances not bearing interest (+76,26).—Mainly (i) advance to the A. R. P. Controller +16,14, (ii) advance to the Relief Control Officer (+3,87), (iii) advances for the acquisition

of motor vehicles (+2,02), (iv) advances for the supply of foodstuffs to Government servants (+8,54) and increased payments of Forest advances (+45,39).

Suspense (+15,97,18).—Due to adjustment of advances in connection with the expenditure on Civil Defence measures (+1,92,27) (see explanation against this head under "III.—Debt" at page 7) and larger payment of pre-audit cheques (+14,02,99).

Decreases.

Loans from the Central Government (—2,62,41).—Mainly due to the decision to repay in 1944-45 the loan taken for ways and means purposes (—2,50,00) and smaller repayment of loan taken for purchase of wheat (—12,50).

State Provident Funds (—12,05).—Mainly due to smaller withdrawals from the General Provident Fund (—14,27), partly set off by larger withdrawals from the I. C. S. Provident Fund (+2,08).

Famine Insurance Fund (—3,99).—See remarks against this head under "III.—Debt" at page 7.

Other Accounts (—7,86).—Due chiefly to smaller expenditure on schemes financed from the Central Road Fund.

Loans and Advances by Provincial Governments (—2,38,97²).—Due mainly to smaller advances to cultivators and to Central Co-operative Bank and Multipurposes Societies, partly set off by larger advances to the Calcutta Corporation for supply of essential foodstuff and grant of dearness allowance to their employees.

IV—REMITTANCE.

Increase.

Remittances (+106,68,58).—The transactions under this head were not provided for in the budget

REVENUE POSITION OF GOVERNMENT—GENERAL REMARKS.

6. The budget for the year anticipated revenue receipts of 18,43,89 and revenue expenditure of 25,80,57. Actually, however, these turned out to be 23,55,06 and 26,28,73 respectively. There was thus a revenue deficit of 2,73,67 only against the estimated deficit of 7,36,68 resulting in an improvement of 4,63,01. This improvement was brought about by an increase of 5,11,17 in revenue receipts set off by an increase of 48,16 in revenue expenditure.

The largest increase in revenue receipts occurred under "Taxes on Income" (1,60,00), the next being under "Provincial Excise" (89,72). Other notable increases were 46,95 under "Land Revenue", 40,14 under "Stamps", 21,99 under "Forest", 31,45 under "Registration", 54,96 under "Other Taxes and Duties", 45,04 under "Civil Administration" and 26,23 under "Extraordinary Receipts".

The improvement under "Income-Tax" was due to the larger share in the divisible proceeds of income-tax received from the Central Government owing mainly to the expansion of industrial activities as a result of the war, while that under "Provincial Excise" was due to the enhancement of the rates of excise duty.

The largest increase in revenue expenditure occurred under "Civil Administration" (1,27,16). Other notable increases were 13,58 under "Forest", 22,49 under "Irrigation", 21,54 under "Civil Works" and 9,37 under "Extraordinary Charges". Major portion of the increase was counterbalanced by the decrease under "Miscellaneous" (1,56,56).

Under the group "Civil Administration" large excesses occurred mainly under (i) "Jails and Convict Settlements" (65,00) due to increase in jail population and rise in the prices of raw materials, foodstuff, etc., (ii) "Public Health" (20,10) due to increased grant for water-supply schemes and larger expenses in connection with epidemic diseases and (iii) "Agriculture" (20,28) due to larger expenditure on "Grow More Food" schemes.

The decrease under the group "Miscellaneous" was mainly due to the decrease under the head "Famine" (1,59,40) owing to the decision to treat the contribution of Rs. 3 crores from the Central Government towards famine relief as a deduction from expenditure. But for this deduction there would have been an increase of 1,40,60 under the head, the gross expenditure being 4,92,62 against the budget forecast of 3,52,02. This increase was due to the opening of relief centres, poor houses and orphanages throughout the Province and the organisation of special medical relief necessitated by the famine situation. The gross expenditure under the head during the year under review was about ten times the expenditure during the previous year.

The most serious effect of the war on the budget was reflected in the expenditure on Civil Defence and other emergency measures booked under the head "Extraordinary Charges". The expenditure under this head alone was 5,58,30 which was over 20 per cent. of the total expenditure on revenue account during the year under report and about half the normal annual revenue expenditure.

It will be seen from the foregoing remarks that although the revenue position during the year proved to be better than anticipated, it cannot be said to be satisfactory in view of the heavy deficit surpassing all previous records. This was due to the extraordinary conditions created by the war which led to the expansion of governmental activities in various directions and consequent increase in expenditure.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

Progressive Capital Outlay to the end of the year.

7. The following table shows a progressive account of the capital expenditure outside the revenue account of the Government of Bengal up to the end of 1943-44.

Nature of Expenditure.	Expenditure up to 1942-43.	Expenditure during 1943-44.	Total.
1	2	3	4
65. Capital Outlay on Forests	13	..	13
68. Construction of Irrigation, etc., works	3,21,28	90	3,22,18
81. Capital Account of Civil Works outside the Revenue Account.	96,04	..	96,04
83. Payments of commuted value of pensions	27,05	2,93	24,12
85A. Capital Outlay on Provincial Schemes connected with the war, 1939.	..	27,81,93	27,81,93
TOTAL	4,44,50	27,79,90	32,24,40

83. Payments of commuted value of pensions.

The minus figure for the year 1943-44 was due to the write-back to revenue by equated instalments of the capitalised value of pensions initially booked under this head.

85A. Capital Outlay on Provincial Schemes connected with the war, 1939.

This new head has been opened for the exhibition of large scale trading transactions undertaken by Government in order to improve the food situation, etc., in the Province. The transactions relate to

- (i) Grain Purchase schemes.
- (ii) Purchase and distribution of standard cloth,
- (iii) Purchase of salt and
- (iv) Purchase of sugar.

Financial results of Irrigation Works.

8. The abstract below showing the Capital and Revenue Accounts of all systems in a simple consolidated form brings out financial results of all the Irrigation Works in the Province:—

Names of Projects.	Direct Capital Outlay.		Revenue receipts during 1943-44			Direct working expenses during 1943-44.	Net revenue excluding interest		Interest on capital.	Net profit or loss after netting interest.	
	During 1943-44.	To end of 1943-44.	Direct revenue (public works receipts)	Portion of land revenue due to works	Total revenue receipts.		Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent. on capital outlay to end of the year.		Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent. on capital outlay to end of the year.
1	2	3	4	5	6	7	8	9	10	11	12
A.—Irrigation Works.											
Unproductive.											
Midnapore Canal	..	83,07	2,72	..	2,72	1,82	+00	1.1	3.32	-2,42	2.0
Bakrowar Irrigation Scheme.	..	7,01	21	..	21	31	-10	1.4	28	-38	5.4
Damodar Canal Project	00	1,25,67	3,66	..	3,66	2,24	+1,42	1.1	5,01	-3,59	2.0

Names of Projects.	Direct Capital Outlay.		Revenue receipts during 1943-44.			Direct working expenses during 1943-44.	Net revenue excluding interest.		Interest on capital.	Net profit or loss after meeting interest.	
	During 1943-44.	To end of 1943-44.	Direct revenue (public works receipts).	Portion of land revenue due to works.	Total revenue receipts.		Surplus of revenue over expenditure (-) or of expenditure over revenue (+).	Rate per cent. on capital outlay to end of the year.		Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent. on capital outlay to end of the year.
1	2	3	4	5	6	7	8	9	10	11	12
<i>B.—Navigation, Embankment and Drainage Works.</i>											
Unproductive.											
Hijli Tidal Canal		25.51	23	..	23	57	-34	1.3	4.02	-1.36	5.3
Calcutta and Eastern Canals		65.96	4.96	..	4.96	3.21	+1.75*	2.6	2.80	-1.05	1.5
Sundarbans Steamer Route		14.67	58	..	58	1.18	-60	4.1	59	-1.19	8.1
Dredger "Foyers" . . . . .	..	..	10	..	10	60	-59	..	..	-59	..
Dredger "Alexandra" . . . . .	..	1.81	..	..	..	76	-76	42.0	7	-83	45.9
Madariapur Bill Route . . . . .	..	83.11	1.15	..	1.15	1.78	-68	0.8	3.32	-3.95	4.8
Dredging "Bidyadhari" . . . . .	..	7.96	..	..	..	..	..	..	32	-32	4.0
Dredger "Burdwan" . . . . .	..	13.64	..	..	..	8	-8	0.6	55	-63	4.6
Dredger "Roualdshay" (a) . . . . .	..	45.66	..	..	..	..	..	..	..	..	..
Dredger "Cowley" (b) . . . . .	..	41.69	..	..	..	12	-12	0.3	..	-12	0.3
Total	90	510.76	13.61	..	13.61	12.76	+85	0.2	17.28	-16.43	3.2

(a) The dredger was lost at sea in October, 1942. Accounts kept open for certain adjustments.

(b) The dredger was sold during 1941-42. Accounts kept open for certain adjustments.

The percentage of net loss in the year 1942-43 was 3.1 on the capital outlay to the end of that year.

9. Works in the Irrigation Department are classified as "Productive" or "Unproductive" according as the net revenue (gross revenue less working expenses) derived from each work on the expiry of ten years from the date of closure of the construction estimate covers or does not cover the prescribed annual interest charges on the capital invested. The rate of interest prescribed was 4 per cent. for works sanctioned before the 1st April 1919, 5 per cent. for those sanctioned between the 1st April 1919 and the 1st August 1921 and 6 per cent. for those sanctioned after the 1st August 1921. With effect from the year 1941-42 Government fixed 4 per cent. as the rate for the productivity test in respect of new works sanctioned on or after the 1st April 1941. The productivity test involves certain *pro forma* adjustments which do not appear in the regular Government accounts. If a work classed as "Productive" fails to yield the prescribed return for three successive years, it is transferred to the "Unproductive" class. Similarly, if a work classed as "Unproductive" succeeds in yielding for three successive years the prescribed return, it is transferred to the "Productive" class.

There is no productive Irrigation work in the province at present.

None of the unproductive canals was transferred to the productive class during the year.

COMMITMENTS.

10. The appendix at the end of this compilation exhibits a statement showing the extent to which the Government of Bengal was committed at the end of 1943-44 in respect of sanctioned schemes debitabte both to revenue and capital, estimated in each case to cost Rs. 1 lakh or more. From the year 1940-41 sanctioned schemes debitabte to the revenue account are being shown in the statement in accordance with the recommendations of the Public Accounts Committee. It would appear from the statement that Government stands committed at the end of the year to the extent of Rs. 1,61.50 lakhs in respect of schemes debitabte to the revenue

account and to the extent of Rs. 3.54 lakhs in respect of those which are debitabe outside the revenue account.

DEBT POSITION—GENERAL STATEMENT.

11. The debt position of the Government of Bengal at the commencement and also at the end of the year under review is shown in the following statement :—

Nature of Debt. 1	Amount of Debt.		Difference (—) or (+). 4
	On 1st April 1943. 2	On 31st March 1944. 3	
Floating Debt . . . . .	..	23,74,90	+ 23,74,90
Loans from the Central Government	3,99,85	10,38,10	+ 6,38,25
Unfunded Debt	4,75,27	4,91,95	+ 16,68
Gross Total—Rupee Debt	8,75,12	39,04,95	+ 30,29,83
Deduct—Outstanding loans and advances made by Government.	—3,51,12	—4,70,53	—1,19,41
Net Debt	5,24,00	34,34,42	+ 29,10,42

It will be seen from the above statement that there was an increase of 29,10,42 in the net liability of the Province at the end of the year. The outstanding debt (gross) consists of floating debt, loans from the Central Government and unfunded debt.

(i) *Floating Debt.*—This consists of 12,50,00 on account of treasury bills not matured during the year and 11,24,90 on account of cash credit advances taken from the Imperial Bank of India.

(ii) *Loans from the Central Government.*—A loan of Rs. 65,51 was taken from the Central Government during the year to finance the Provincial share of the Civil Defence expenditure. The loan is interest-free and is repayable in five equal annual instalments. Out of the loans of 44,06 and 1,10,00 taken during the years 1941-42 and 1942-43 respectively for the same purpose 8,81 was repaid during 1942-43 and 30,81 during the year under review. The balance on this account at the end of the year, therefore, stood at 1,79,95.

Another loan of Rs. 3 crores carrying interest at 2 per cent. per annum was taken from the Centre during the year for ways and means purposes. The loan is repayable within one year. This sum together with the loan of Rs. 2.50 crores taken for the same purpose during the year 1942-43 represented the balance on this account. A sum of Rs. 9,24 was paid during the year from the current revenues on account of interest on these loans.

The loan of Rs. 4.60 lakhs taken during the year 1942-43 for the erection of silk filatures was reduced to Rs. 1 lakh only during the year under review as the amount to be treated as loan to the Provincial Government is the amount actually advanced to the filature owners subject to a maximum of Rs. 1 lakh.

The following further loans were taken from the Central Government during the year :—

—	Amount of loan.	Rate of interest.	Terms of repayment.	Amount repaid during the year.	Balance.
	Rs.			Rs.	Rs.
(a) Rice purchase loan	1,50,00	1½ per cent. per annum.	In monthly instal- ment of Rs. 12½ lakhs.	1,12,50	37,50
	4,00,00	1½ per cent. per annum.	In monthly instal- ment of Rs. 1 crore.	3,00,00	1,00,00

	Amount of loan.	Rate of interest.	Terms of repayment.	Amount repaid during the year.	Balance.
	Rs.			Rs.	Rs.
(b) Wheat purchase loan .	1,50,00	1½ per cent. per annum.	In monthly instalment of Rs. 12½ lakhs.	62,50	87,50
(c) Loan for strengthening the Damodar Left Embankment.	20,00	Interest-free .	Repayable within 3 years.	..	20,00
(d) Loan for Food Production Drive—Seed Distribution Scheme.	57,65	Do. .	Repayable within one year.	..	57,65
	4,50	Do. .	As soon after October 1943 as possible.	..	4,50

The interest on the Rice purchase loan paid during the year amounted to 2,96 and that on the Wheat purchase loan to 78.

(iii) *Unfunded Debt.*—This comprises the Provident Fund balances of Government servants. A sum of 18,51 was paid during the year on account of interest on the debt.

(iv) *Loans and Advances made by the Provincial Governments.*—The details of the transactions on account of the loans and advances made by the Provincial Government are shown in statement No. 5 of Part B of this compilation (page 68). The interest received by Government during the year under review in respect of such loans and advances amounted to 9,62.

The outstanding balance under the head included a sum of 11,82 on account of a loan to the District Board of 24 Parganas for the Magrahat Drainage Scheme. A part of the loan was at first considered to be irrecoverable, but Government subsequently ordered that the cess realised by the District Board should be adjusted against the outstanding loan and decided to postpone the question of write-off of the balance till 1954-55. In accordance with this decision a sum of 1,03 was adjusted during the year 1943-44 against the loan. See also paragraph 82 of Part B of this compilation (page 58).

The balance also included a sum of 6,12 on account of three different loans outstanding against an estate. In respect of one of the loans (2,98) the estate having defaulted payment, a revised scheme of repayment was sanctioned by Government in September, 1942 reducing the half-yearly instalment from Rs. 21,952 to Rs. 7,735. Payment is now being made according to this scheme.

Out of 7,44 outstanding against some ex-detenus on account of advances made to them in connection with the Detenu Training and Setting-up Scheme a sum of 10 was written off during the year under review as recommended by the Public Accounts Committee on the Appropriation Accounts for 1941-42 leaving a balance of 7,34. Sanction of Government to the write-off of the balance is awaited.

(v) *Debt Services.*—The total amount paid by Government during the year out of current revenues on account of interest charges on its debt and other obligations was 37,81 as shown below :—

	Rs.
(1) Interest on floating debt	6,16
(2) Interest on loans taken from the Central Government	12,98
(3) Interest on State Provident Fund balances	18,51
(4) Interest on other obligations	1
(5) Miscellaneous charges	15
Total .	37,81

BALANCE.

12. (i) The following statement shows the actual "Ways and Means" position of the Government of Bengal month by month during 1943-44 :—

Month.	OPENING CASH BALANCE.		Receipts.	Disbursements.	CLOSING CASH BALANCE.	
	In Treasuries.	In Bank.			In Treasuries.	In Bank.*
1	2	3	4	5	6	7
April 1943 . . .	19,95	2,40,51	11,16,52	11,29,27	18,65	2,29,06
May " . . .	18,65	2,29,06	12,34,17	14,09,62	19,26	53,00
June " . . .	19,26	53,00	16,65,34	16,00,14	30,77	1,06,69
July " . . .	30,77	1,06,69	15,25,45	16,93,42	9,65	—40,16
August " . . .	9,65	—40,16	19,54,82	19,93,36	19,99	—89,04
September " . . .	19,99	—89,04	37,60,64	32,90,61	—38,07	4,39,05
October " . . .	—38,07	4,39,05	15,70,19	20,49,05	18,47	—96,35
November " . . .	18,47	—96,35	21,93,53	24,87,13	22,83	—3,94,31
December " . . .	22,83	—3,94,31	28,78,94	24,35,00	42,25	30,21
January 1944 . . .	42,25	30,21	17,24,03	15,09,05	58,07	2,29,37
February " . . .	58,07	2,29,37	28,94,51	24,89,02	64,87	6,28,06
March " . . .	64,87	6,28,06	10,86,46	14,72,78	31,07	2,75,54

* The bank balance shown in Column 7 represents the balance according to Government accounts.

Under an agreement with the Reserve Bank of India, the Government of Bengal have to maintain a minimum balance of Rs. 25 lakhs at the Bank. The Bank informs the Government by telegram of their daily balance with the Bank at the close of each working day. If this balance falls on weekly settling days below the agreed minimum, the deficiency is made good either by taking a "Ways and Means" advance from the Reserve Bank or by selling treasury bills to the public. The receipts and disbursements shown in the above statement include "Ways and Means" advances and treasury bills and their repayments.

(ii) The amount, period and rate of interest or discount in respect of the several "Ways and Means" advances and treasury bills are given below :—

Date of Loan.	Amount.	Date of Repayment.	Rate of interest or discount.
1	2	3	4
	<i>"Ways and Means" advances.</i>		
23rd November 1943 . . .	25,00	30th November 1943 . . .	2 per cent.
1st December 1943 . . .	25,00	7th December 1943 . . .	Do.
2nd December 1943 . . .	32,00	18th December 1943 . . .	Do.
3rd December 1943 . . .	8,00	18th December 1943 . . .	Do.
		20th December 1943 . . .	
9th December 1943 . . .	6,00	20th December 1943 . . .	Do.
10th December 1943 . . .	38,00	20th December 1943 . . .	Do.

Date of Loan. 1	Amount. 2	Date of Repayment. 3	Rate of interest or discount. 4
<i>"Ways and Means" advances—consold.</i>			
11th December 1943 .	11,00	20th December 1943 .	2 per cent.
14th December 1943 .	90,00	21st December 1943 .	Do.
15th December 1943 .	15,00	22nd December 1943 .	Do.
16th December 1943 .	5,00	23rd December 1943 .	Do.
<i>Treasury bills.</i>			
4th August 1943 .	1,50,00	4th November 1943 .	Re. 0-4-3 per cent.
17th September 1943 .	50,00	Not matured during the year.	Rs. 1-12-0 per cent.
4th November 1943 .	4,00,00	4th February 1944	Re. 0-3-3 per cent. on 5-5 lakhs. Re. 0-3-6 per cent. on 5 lakhs. Re. 0-3-9 per cent. on 27 lakhs. Re. 0-4-0 per cent. on 3,62-5 lakhs. Re. 0-3-0 per cent. on 50 lakhs.
4th December 1943 .	3,00,00	4th March 1944 .	Re. 0-4-0 per cent. on 2,50 lakhs.
20th December 1943 .	8,00,00	20th March 1944 .	Re. 0-3-9 per cent. Re. 0-2-6 per cent. on 3 lakhs. Re. 0-2-9 per cent. on 1 lakh. Re. 0-3-3 per cent. on 2,96 lakhs.
4th February 1944 .	3,00,00	Not matured during the year.	Re. 0-3-6 per cent. on 1,50 lakhs.
26th February 1944 .	3,00,00	Do. . .	Re. 0-3-9 per cent. on 1,50 lakhs. Re. 0-3-6 per cent. on 1,30 lakhs.
4th March 1944 .	3,00,00	Do. . .	Re. 0-3-9 per cent. on 1,70 lakhs. Re. 0-3-6 per cent. on 25 lakhs.
18th March 1944 .	3,00,00	Do. . .	Re. 0-3-9 per cent. on 2,75 lakhs.

(iii) The details of the cash credit advances taken from the Imperial Bank of India, their repayment and the total amount of interest paid are shown below :—

Month. 1	Amount taken. 2	Amount repaid. 3	Balance. 4	Interest. 5
September 1943	41,86	..	..	..
October 1943	44,58	..	..	..
November 1943	90,53	1,33,25	..	..
December 1943	43,64	87,36	..	..
January 1944	5,09,22	..	..	70
February 1944	5,22,01	..	..	..
March 1944	5,03,67	5,00,00	..	..
Total	18,45,51	7,20,61	11,24,90	70

(iv) The total amount of ways and means advances taken during the year from the Reserve Bank was 2,55,00. All the advances were repaid before the close of the year and the interest paid on them amounted to 13. The periods for which the advances were taken ranged between one week and three weeks. The rate of interest was 2 per cent. per annum.

(v) The total amount of treasury bills issued by Government during the year was 29,00,00. All the bills except those for 50,00 of 12 months' duration issued on the 17th September 1943 and 12,00,00 of 3 months' duration issued between the 4th February 1944 and the 18th March 1944 were discharged within the year. The total amount of discount paid on the bills was 5,33. The average rate of discount on the treasury bills was Re. 0-15-0 per cent. per annum.

(vi) The total amount of cash credit advances taken during the year from the Imperial Bank of India was 18,45,51. Out of this a sum of 7,20,61 was repaid within the year. The interest paid on the advances amounted to 70.

(vii) In addition to the closing cash balance of 3,06,61 on the 31st March 1944 shown in sub-paragraph (i) the resources of Government included some investments in easily realisable securities. A part of these investments was in respect of funds, the balances of which have been kept for specific purposes, while the remainder of the investments is accounted for under the suspense-head "Cash Balance Investment Account". The total investments (valued at purchase rates) at the beginning and at the end of the year under review were as follows:—

	1st April 1943.	31st March 1944.
Earmarked investments (as shown in sub-paragraph (viii) below)	13,92	13,93
Cash Balance Investment Account (<i>vide</i> paragraph 71 of part B of this compilation at page 56.)	44,89	45,02
Total	58,81	58,95

The balances of Government at the beginning and at the end of the year, therefore, stood as follows:—

	1st April 1943.	31st March 1944.
Cash (<i>vide</i> sub-paragraph (i))	2,60,46	3,06,61
Investments	58,81	58,95
Total	3,19,27	3,65,56

The increase of 46,29 in the balance is explained below:—

	Increase.	Decrease.
Net debt outstanding at the end of the year (<i>vide</i> paragraph 11 <i>ante</i>)	29,10,42	..
Revenue deficit . . . . .	..	2,73,67
Capital expenditure outside the Revenue Account . . . . .	..	27,79,90
Excess of receipts over disbursements under deposit and remittance heads	1,89,30	..
Investments	14	..
Total	30,09,86	30,53,57
Net increase	46,29	

The balance under "Earmarked Investments" increased by 1 and that under "Cash Balance Investment Account" by 13.

(viii) The following statement shows in detail the earmarked balances (in cash and investments) held by Government in respect of various accounts at the beginning and at the

close of the year under review. It will be seen therefrom that there was a decrease of 4,52 during the year in the total balance.

Name of Reserve Fund or Deposit Account.	Balance on 1st April 1943.			Balance on 31st March 1944.		
	Cash.	Investments.	Total.	Cash.	Investments.	Total.
1	2	3	4	5	6	7
1. Famine Insurance Fund.	1,50	13,92	15,42	1,83	13,93	15,76
2. Depreciation Reserve Fund—Government Presses.	4,97	..	4,97	4,95	..	4,95
3. Scheduled Castes Education Fund.	1,90	..	1,90	2,36	..	2,36
4. Subventions from Central Road Fund.	6,85	..	6,85	1,42	..	1,42
5. Deposit Account of grants for economic development and improvement of rural areas.	99	..	99	1,33	..	1,33
6. Deposit Account of the grant made by the Indian Central Jute Committee.	(a)	..	..	1	..	1
7. Deposit Account of the grant made by the Imperial Council of Agricultural Research.	..	..	..	(a)	..	..
8. Deposit Account of the grant from the Central Government for the development of sericultural industry.	3	..	3	3	..	3
9. Deposit Account of the grant from the Central Government for the development of handloom industries.	1,88	..	1,88	1,73	..	1,73
10. Deposit Account of grants from Sugar Excise Fund.	6	..	6	6	..	6
11. Central Cotton Committee Research Fund.	(a)	..	..	(a)	..	..
12. Deposit Account of grant made by the Indian Research Fund Association.	21	..	21	(a)	..	..
13. Deposit Account of securities held by Government.	3,03	..	3,03	3,17	..	3,17
Total	21,42	13,92	35,34	16,89	13,93	30,82

(a) Below Rs. 1,000.

The nature of the balances of the foregoing accounts has been explained in paragraphs 19 to 21 and 51 to 58 of the Report in Part B of this compilation.

Excluding these earmarked balances the free balances of the Province at the beginning and at the end of the year were as follows :—

	1st April 1943.	31st March 1944.
Cash	2,30,04	2,89,72
Investments	44,80	45,02
Total	2,83,93	3,34,74

(ix) The certificates regarding the correctness of the balances and the acceptances thereof by the authorities concerned have also been given in Part B, *vide* paragraphs 2,98 and those relating to the respective accounts. The balances in the investment account of the Famine Insurance Fund and the Cash Balance Investment Account have been accepted as correct by the Secretary to the Government of Bengal, Finance Department.

SUMMARY OF GENERAL FINANCIAL POSITION.

13. As already stated in paragraph 6 *ante* dealing with the revenue position of Government there was a revenue deficit of 2,73,67 during the year against an estimated deficit of 7,36,68. The net result of the transactions under Capital, Debt, Deposit and Remittance accounts was, however, an increase of 3,19,82. There was also an increase of 14 in the balance under "Investments". The balance of the Province (including investments), therefore, increased from 3,19,27 at the commencement of the year to 3,65,56 at the end of the year. This shows an improvement of 46,29 in the financial position of Government during the year under review as compared with that of the previous year. It should be noted, however, that the entire balance consists of borrowed money.

The improvement in the Debt section was due to the borrowings to the extent of 34,13,00 out of which 12,50,00 is in Treasury bills, 11,24,90 is on account of advances taken from the Imperial Bank of India and 10,38,10 represents loans from the Central Government. The major portion of these borrowings was neutralised by the heavy expenditure on the Grain Purchase schemes recorded under the Capital head "85-A" which amounted to 27,31,93.

Except on a few occasions Government had a good cash balance in treasuries and in Bank at the end of each month. There were, however, several occasions on which the balance in Bank fell below the stipulated minimum of Rs. 25 lakhs requiring Government to take ways and means advances from the Bank.

The net liability of the Province on account of Public Debt, Unfunded Debt, etc., at the end of the year was 35,89,82 as indicated in the following statement :—

Assets.		Liabilities.	
Loans and Advances by Provincial Governments.	4,70,53	Public Debt	34,13,00
Balance {	Investments	Unfunded Debt	4,01,95
	Cash	Deposits and Advances	4,92,23
	3,06,61	Remittances	28,73
Total	8,36,09	Total	44,25,91
Net liability	35,89,82		

The net liability at the end of the year 1942-43 was 5,36,25. There has, therefore, been an increase of 30,53,57 in the liability of Government during the year under review.

In addition to the liability mentioned above Government were also committed to an expenditure of 1,65,04 in future years in respect of sanctioned schemes costing Rs. 1 lakh or more, debitable both to Revenue and Capital.

Against these liabilities and commitments the Province owns assets of a capital nature in the shape of Irrigation Projects, Civil Works, etc., in which Rs. 6,15·93 lakhs have been invested up to the end of the year under review, as also some stocks of food grains purchased in connection with the Grain Purchase schemes, the value of which could not be ascertained. Besides, there are various physical assets of the Province such as land, buildings, communications, etc., which have necessarily to be omitted from the review since their value cannot be properly assessed.

A.—GENERAL FINANCE ACCOUNTS.

Part II.—Accounts.

No. 1.—GENERAL ABSTRACT OF RECEIPTS AND DISBURSEMENTS.

Receipts.	Actuals for 1943-44.	Disbursements.	Actuals for 1943-44.
1	2	3	4
	Rs.		Rs.
Ordinary revenue receipts . . .	23,15,11,192	Revenue expenditure . . .	26,25,17,288
Extraordinary receipts . . .	39,94,936	Capital expenditure within the Revenue Account.	3,55,725
(A) Total revenue receipts . . .	23,55,06,128	(A) Total expenditure on Revenue Account.	26,28,73,013
		Capital expenditure outside the Revenue Account.	27,79,89,969
Public Debt incurred . . .	61,44,57,422	Public Debt discharged . . .	31,31,42,400
Unfunded Debt incurred . . .	64,63,327	Unfunded Debt discharged . . .	47,95,333
Deposits and Advances . . .	42,21,43,705	Deposits and Advances . . .	40,66,81,809
Loans and Advances by Provincial Governments.	1,15,64,454	Loans and Advances by Provincial Governments.	2,35,05,349
Remittances	1,07,03,25,894	Remittances	1,06,68,56,386
Total Receipts	2,36,04,60,930	Total Disbursements	2,35,58,46,259
(B) (Opening) Cash Balance . . .	2,60,45,920	(B) (Closing) Cash Balance . . .	3,06,60,591
GRAND TOTAL	2,38,65,06,850	GRAND TOTAL	2,38,65,06,850

(A) Revenue Deficit during the year Rs. 2,73,66,885

(B) Increase of Cash Balance during the year Rs. 46,14,671

See also paragraph 12 of the Report.

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS.

Heads of Revenue.	Actuals for 1943-44.	Heads of Expenditure.	Actuals for 1943-44.		
			Charged.	Authorised or Voted.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
A.—Principal Heads of Revenue—		A.—Direct Demands on the Revenue—			
I.—Customs	1,16,81,818	5.—Salt . . . . .	..	30,905	30,905
IV.—Taxes on Income other than Corporation Tax.	3,90,00,000	7.—Land Revenue	1,35,000	36,68,929	38,03,929
V.—Salt	19,184	8.—Provincial Excise.	11,502	23,76,386	23,87,888
VII.—Land Revenue	4,09,84,952	9.—Stamps . . . . .	..	8,29,024	8,29,024
VIII.—Provincial Excise.	4,08,74,106	10.—Forest	6,94,400	30,31,269	37,25,669
IX.—Stamps	3,40,13,734	11.—Registration	336	25,44,250	25,44,586
X.—Forest	54,93,264	12.—Charges on account of Motor Vehicles Acts.	4,50,000	..	4,50,000
XI.—Registration	60,95,026	13.—Other Taxes and Duties.	38,912	6,22,890	6,61,802
XII.—Receipts under Motor Vehicles Acts.	17,58,093				
XIII.—Other Taxes and Duties.	2,80,79,220				
Total	20,88,99,397	Total	13,30,150	1,31,03,653	1,44,33,803
C.—Irrigation, Navigation, Embankment and Drainage Works—		C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—			
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—		17.—Interest on works for which Capital Accounts are kept.	17,27,839	..	17,27,839
Gross Receipts—		18.—Other Revenue Expenditure financed from ordinary Revenues.	1,72,441	59,45,805	61,18,246
Direct receipts	13,61,495				
Deduct—Working Expenses.	—12,76,010				
Net Receipts	85,485				
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—					
Direct Receipts	2,48,687				
Total	3,34,172	Total	19,00,280	59,45,805	78,46,085
Carried over	20,92,33,569	Carried over	32,30,430	1,90,49,458	2,22,79,888

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*contd.*

Heads of Revenue.	Actuals for 1943-44.	Heads of Expenditure.	Actuals for 1943-44.		
			Charged.	Authorised or Voted.	Total.
1	2	3	4	5	6
Brought forward .	Rs. 20,92,33,569	Brought forward .	Rs. 32,30,430	1,90,49,458	2,22,79,888
E.—Debt Services—		E.—Debt Services—			
XX.—Interest .	30,65,823	22.—Interest on Debt and other obligations.	37,81,369	..	37,81,369
Total .	30,65,823	<i>Deduct—</i>			
		(1) Interest transferred to Commercial Departments.	—29,529	..	—29,529
F.—Civil Administration—		(2) Interest portion of equated payments on account of commuted value of pensions.	—90,634	..	—90,634
XXI.—Administration of justice.	23,23,228	<i>Deduct—Total</i> .	—1,20,163	..	—1,20,163
XXII.—Jails and Convict Settlements.	10,92,886	Net amount met out of ordinary revenues.	36,61,206	..	36,61,206
XXIII.—Police .	8,74,207	Total .	36,61,206	..	36,61,206
XXIV.—Ports and Pilotage.	2,52,215	F.—Civil Administration—			
XXVI.—Education	14,51,022	25.—General Administration.	33,53,428	1,50,59,869	1,84,13,297
XXVII.—Medical .	7,81,437	27.—Administration of Justice.	26,41,259	80,77,890	1,07,19,158
XXVIII.—Public Health.	3,64,318	28.—Jails and Convict Settlements.	89,850	1,21,27,653	1,22,17,503
XXIX.—Agriculture.	20,30,084	29.—Police .	17,20,679	2,84,36,606	3,01,66,285
XXX.—Veterinary	1,12,824	30.—Ports and Pilotage.	56,404	2,82,597	3,89,001
XXXI.—Co-operation.	6,16,680	36.—Scientific Departments.	..	30,438	30,438
XXXII.—Industries.	34,83,443	37.—Education .	7,54,686	1,83,10,168	1,90,64,854
XXXVI.—Miscellaneous Departments.	2,29,455	38.—Medical .	2,90,553	59,62,728	62,53,286
Total .	1,36,11,799	39.—Public Health	77,417	59,48,055	60,25,472
		40.—Agriculture .	94,138	1,53,33,264	1,54,27,402
H.—Civil Works and Miscellaneous Public Improvements—		41.—Veterinary .	30,818	8,01,670	8,82,488
XXXIX.—Civil Works.	15,13,974	42.—Co-operation .	1,316	16,62,642	16,63,958
		43.—Industries .	39,796	28,17,689	28,57,425
		47.—Miscellaneous Departments.	52,215	4,77,803	5,90,018
Total .	15,13,974	Total .	92,11,564	11,63,29,021	12,45,40,585
		H.—Civil Works and Miscellaneous Public Improvements—			
		50.—Civil Works .	15,10,056	1,24,35,485	1,39,45,541
Total .	15,13,974	Total .	15,10,056	1,24,35,485	1,39,45,541
Carried over .	22,74,25,165	Carried over .	1,76,13,266	14,68,13,964	16,44,27,220

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*concl'd.*

Heads of Revenue.	Actuals for 1943-44.	Heads of Expenditure.	Actuals for 1943-44.		
			Charged.	Authorised or Voted.	Total.
1	2	3	4	5	6
Brought forward	Rs. 22,74,25,165	Brought forward	Rs. 1,76,13,256	Rs. 14,68,13,964	Rs. 16,44,27,220
J.—Miscellaneous—		J.—Miscellaneous—			
XLIV.—Receipts in aid of Superannuation.	5,11,905	54.—Famine—			
XLV.—Stationery and Printing.	5,26,696	A.—Famine Relief	18,565	1,92,43,011	1,92,62,176
XLVI.—Miscellaneous.	30,30,638	55.—Superannuation Allowances and Pensions.	32,53,160	83,34,056	1,15,87,216
		56.—Stationery and Printing.	16,085	33,40,080	33,56,765
		57.—Miscellaneous	55,41,167	25,12,644	80,53,811
		Total	88,28,977	3,34,30,991	4,22,59,968
Total	40,69,299	M.—Extraordinary Items—			
		63.—Extraordinary charges.	4,32,560	5,53,97,540	5,58,30,100
		Total—Revenue Expenditure.	2,68,74,793	22,56,42,495	26,25,17,288
L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—		Capital Expenditure within the Revenue Account—			
L.—Miscellaneous Adjustments between Central and Provincial Governments.	16,728	J.J.—55A.—Commutation of Pensions financed from ordinary Revenues.	1,48,436	2,07,289	3,55,725
		Total	1,48,436	2,07,289	3,55,725
Total	16,728	Total—Expenditure on Revenue Account.	2,70,23,229	23,58,49,784	26,28,73,013
		Total—Revenue	..	..	23,55,06,128
M.—Extraordinary Items—		Deficit (—)	..	..	2,73,66,885
LI.—Extraordinary Receipts.	39,94,936	Capital Expenditure outside the Revenue Account—			
		CC.—68.—Construction of Irrigation, Navigation Embankment and Drainage Works.	1,507	88,653	90,160
Total	39,94,936	J.J.—83.—Payments of Commuted value of Pensions.	—19,256	—2,74,367	—2,93,623
		85A.—Capital outlay on Provincial schemes connected with the War 1939.	2,05,356	27,79,88,076	27,81,93,432
Total—Revenue	23,55,06,128	Total	1,87,607	27,78,02,362	27,79,89,969
Total—Revenue	23,55,06,128	Total—Expenditure	2,72,10,836	51,36,52,146	54,08,62,982

**No. 3.—STATEMENT SHOWING THE DISTRIBUTION BETWEEN CHARGED
AND VOTED EXPENDITURE.**

Particulars.	Charged.	Authorised or Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
Expenditure on Revenue Account (a)	2,70,71,271	23,70,77,752	26,41,49,023
Expenditure outside the Revenue Account	1,87,607	27,78,02,362	27,70,80,969
Disbursements under Debt, Deposit, and Remittance Heads treated as expenditure (b).	10,000	2,78,52,724	2,78,62,724
Total	2,72,68,878	54,27,32,838	57,00,01,716

(a) and (b) The figures have been arrived at as follows.—

	Charged.	Authorised or Voted.
	Rs.	Rs.
(a) Total expenditure as in Account No. 2	2,70,23,229	23,58,49,784
<i>Add—Working Expenses of Irrigation</i>	48,042	12,27,968
Total	2,70,71,271	23,70,77,752
(b) Depreciation Reserve Fund, Government Presses . . . . .	..	2,020
Advances Repayable . . . . .	..	43,55,355
Loans to Municipalities, Port Funds, etc.	10,000	2,34,58,250
Loans to Government Servants . . . . .	..	37,099
Total	10,000	2,78,52,724

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS.

Heads.	Actuals for 1943-44.	Heads.	Actuals for 1943-44.
	Rs.		Rs.
A.—Principal Heads of Revenue—		A.—Principal Heads of Revenue	
I.—Customs—		<i>—contd.</i>	
Share of net proceeds of Export Duties assigned to Provinces.	1,16,81,818	IX—Stamps—	
Total	1,16,81,818	A.—Non-Judicial—	
		Sale of stamps	1,61,24,136
IV.—Taxes on Income other than Corporation Tax—		Duty on impressing documents.	1,41,734
Share of net proceeds assigned to Provinces.	3,90,00,000	Fines and penalties	12,213
Total	3,90,00,000	Miscellaneous	57,352
		Recoveries from other Governments for stamps supplied from Provincial Stamps Stores.	69
V.—Salt—		<i>Deduct—Refunds</i>	—9,46,983
Miscellaneous	19,184	Total—Non-Judicial	1,53,88,521
Total	19,184		
		B.—Judicial—	
VII.—Land Revenue—		(i) Court fees—	
Ordinary revenue	3,51,86,452	Court fees realised in stamps	1,81,03,937
Sale of Government estates	60	Total	1,81,03,937
Sale proceeds of waste lands and redemption of land tax.	33,508		
Recoveries on account of survey and settlement charges.	3,89,156	(ii) Other receipts—	
Rents, etc., of fisheries	14,360	Sale of stamps	5,70,622
Recovery of cost of maintenance of boundary pillars.	2,901	Fines and penalties	5,043
Rates and cesses on lands	45,86,254	Miscellaneous	357
Recoveries of overpayments	1,509	<i>Deduct—Refunds</i>	—54,746
Collection of payments for services rendered.	3,09,304	Total	5,21,276
Miscellaneous	5,04,104	Total—Judicial	1,86,25,213
<i>Deduct—Refunds</i>	—42,656	Total—Non Judicial	1,53,88,521
Total	4,09,84,952	GRAND TOTAL	3,40,13,734
VIII.—Provincial Excise—		X.—Forest—	
Country spirits	2,04,51,864	Timber and other produce removed from the forests by Government agency.	14,23,102
Country fermented liquor	13,10,382	Timber and other produce removed from the forests by consumers or purchasers.	32,14,446
Malt liquors	29,063	Drift and waif wood and confiscated forest produce.	4,929
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	80,80,413	Miscellaneous	10,59,912
Receipts from commercial spirits, including denatured spirits and medicated wines.	7,90,277	Receipts in England	3,716
Opium	50,75,751	Loss or gain by exchange	6
Hemp and other drugs	52,25,300	<i>Deduct—Refunds</i>	—2,12,847
Receipts from Distilleries	12,548	Total	54,93,264
Fines, confiscations and miscellaneous.	1,12,231		
Recoveries of overpayments	7,259	XI.—Registration—	
Collection of payments for services rendered.	99,938	Fees for registering documents	57,19,346
<i>Deduct—Refunds</i>	—3,20,920	Fees for copies of registered documents.	1,03,244
Total	4,08,74,106	Miscellaneous	2,76,024
		<i>Deduct—Refunds</i>	—3,588
		Total	60,95,026

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads.	Actuals for 1943-44.	Heads.	Actuals for 1943-44.
	Rs.		Rs.
A.—Principal Heads of Revenue <i>—concl'd.</i>		C.—Irrigation, Navigation, Embankment and Drainage Works—	
XII.—Receipts under Motor Vehicles Acts—		XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—	
Receipts under the Indian Motor Vehicles Act.	3,53,542	A.—Irrigation, Works—	
Receipts under the Provincial Motor Vehicles Taxation Act.	14,04,068	(2) Unproductive Works—	
Fees and other receipts . . .	20,798	Gross Receipts—	
<i>Deduct—Refunds . . .</i>	<i>—20,315</i>	Direct Receipts—	
Total . . .	17,58,003	Water rates . . .	5,97,030
		Plantations . . .	2
XIII.—Other Taxes and duties—		Other canal produce . . .	381
A.—Taxes on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling—		Navigation . . .	30,541
Entertainment Tax . . .	36,12,024	Rents . . .	4,624
Betting Tax—		Recoveries of expenditure.	292
Totalisator . . .	20,44,912	Miscellaneous . . .	26,849
Bookmakers . . .	20,63,604	<i>Deduct—Refunds . . .</i>	<i>—63</i>
<i>Deduct—Refunds . . .</i>	<i>—1,852</i>	Total . . .	6,59,656
Total . . .	77,18,688		
		<i>Deduct—Working Expenses—</i>	
B.—Receipts from Electricity Duties—		Extensions and Improvements.	1,068
Fees under the Indian Electricity Rules, 1922 and fees for the electrical inspection of cinemas.	32,649	Maintenance and Repairs	2,25,259
Other receipts . . .	29,29,164	Establishment { Charged	7,138
<i>Deduct—Refunds . . .</i>	<i>—564</i>	{ Voted . . .	2,01,292
Total . . .	29,61,249	Tools and Plant . . .	1,247
		Charges in England—	
D.—Other Items—		Charged . . .	972
Receipts under the Bengal Finance Act, 1939.	9,16,498	Loss or gain by exchange Charged . . .	2
Receipts under the Bengal Finance (Sales Tax) Act, 1941.	1,03,50,288	Total—Working Expenses . . .	—4,36,978
Receipts under Motor Spirit Sales Taxation Act 1941.	25,90,045	Net Receipts . . .	2,22,678
Receipts under Bengal Raw Jute Taxation Act, 1941.	44,71,302		
<i>Deduct—Refunds . . .</i>	<i>—28,850</i>	B.—Navigation, Embankment and Drainage Works—	
Total . . .	1,82,99,283	(2) Unproductive Works—	
GRAND TOTAL . . .	2,89,79,220	Gross Receipts—	
		Direct Receipts—	
		Sales of water . . .	400
		Navigation . . .	6,08,505
		Rents . . .	4,688
		Recoveries of expenditure	10,440
		Miscellaneous . . .	77,806
		Total . . .	7,01,839

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads.	Actuals for 1943-44.	Heads.	Actuals for 1943-44.
C.—Irrigation, Navigation, Embankment and Drainage Works—<i>concl'd.</i>	Rs.	F.—Civil Administration—	Rs.
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—<i>concl'd.</i>		XXI.—Administration of Justice—	
<i>Deduct</i> —Working Expenses—		Sale-proceeds of unclaimed and escheated property.	48,531
Extensions and Improvements.	44,560	Court-fees realised in cash.	36,423
Maintenance and Repairs	4,02,071	General fees, fines and forfeitures.	14,50,024
Establishment { Charged	35,599	Pleadership and Mukhtearship examination fees.	3,730
Voted .	2,41,397	Receipts of the Official Assignee.	1,85,546
Tools and Plant	20,474	Receipts of the Official Receiver, Calcutta.	60,020
Charges in England—		Miscellaneous fees and fines .	3,80,024
Charged. /	4,324	Miscellaneous	66,778
Loss or gain by exchange—	7	Recoveries of overpayments .	1,454
Charged.		Collection of payments for services rendered.	1,38,348
Total—Working Expenses .	—8,39,032	Receipts in England	1,333
Net Receipts .	—1,37,193	Loss or gain by exchange	2
GRAND TOTAL .	85,485	<i>Deduct</i> —Refunds	—49,588
		Total .	23,28,228
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—		XXII.—Jails and Convict Settlements—	
A.—Irrigation Works—		Jails	1,32,366
Direct Receipts—		Jail manufactures	9,47,199
Water rates	1,640	Recoveries of overpayments .	546
Total—A.—Irrigation Works .	1,640	Collection of payments for services rendered.	14,071
		<i>Deduct</i> —Refunds	—1,296
		Total .	10,92,886
B.—Navigation, Embankment and Drainage Works—		XXIII.—Police—	
Direct Receipts—		Police supplied to railways .	15,546
Sales of water	64	Police supplied to public departments, private companies and persons.	43,210
Navigation	37,736	Receipts and recoveries on account of Presidency Police.	3,31,107
Rents	9,209	Cash receipts under the Arms Act.	1,21,906
Recoveries of expenditure	6,338	Fees, fines and forfeitures .	22,043
Miscellaneous	1,95,860	Recoveries of overpayments .	36,669
<i>Deduct</i> —Refunds	—2,669	Collection of payments for services rendered.	33,794
Total—B.—Navigation, Embankment and Drainage Works.	2,47,047	Miscellaneous	2,63,241
GRAND TOTAL .	2,48,687	Receipts in England	10,884
		Loss or gain by exchange	22
		<i>Deduct</i> —Refunds	—4,815
		Total .	8,74,207
E.—Debt Services—		XXIV.—Ports and Pilotage—	
XX.—Interest—		B.—Other Ports—	
Interest on loans and advances by the Provincial Governments.	9,61,948	Sale-proceeds of vessels and stores.	493
Interest on arrears of Revenue	2,29,072	Registration and other fees .	3,619
Interest on Irrigation Capital Outlay incurred before 1st April 1937.	16,98,310	Miscellaneous	2,47,530
Miscellaneous	1,76,660	Receipts in England	1,639
<i>Deduct</i> —Refunds	—167	Loss or gain by exchange	3
Total .	30,65,823	<i>Deduct</i> —Refunds	—1,069
		Total .	2,52,215

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads.	Actuals for 1943-44	Heads.	Actuals for 1943-44.
F.—Civil Administration—<i>contd.</i>	Rs.	F.—Civil Administration—<i>concl.</i>	Rs.
XXVI.—Education—		XXIX.—Agriculture—	
A.—University—		Agricultural receipts . . .	20,28,719
Fees, Government Arts Colleges.	3,76,083	Recoveries of overpayments . .	2,816
Fees, Government Professional Colleges.	65,497	Deduct—Refunds . . .	—1,451
B.—Secondary—		Total . . .	20,30,084
Fees, Government Secondary Schools.	4,28,011		
D.—Special—		XXX.—Veterinary—	
Fees and other receipts, Government Special Schools.	79,230	Veterinary College and School fees	17,005
E.—General—		Other receipts	37,411
Contributions	1,772	Collection of payments for services rendered.	60,186
Income from endowments . . .	13,736	Deduct—Refunds	—1,778
Recoveries of overpayments . .	3,127	Total	1,12,824
Collection of payments for services rendered.	15,435		
Miscellaneous	4,81,313	XXXI.—Co-operation—	
Receipts in England	203	Audit fees	4,00,773
Deduct—Refunds	—13,385	Miscellaneous receipts	1,28,461
Total	14,51,022	Deduct Refunds	—2,554
		Total	6,16,680
XXVII.—Medical—		XXXII.—Industries—	
Medical School and College fees	2,84,296	Industries	2,26,386
Hospital receipts	3,30,441	Cinchona plantations	32,72,918
Mental Hospital receipts . . .	1,404	Recoveries of overpayments . .	389
Sale of medicines	1,740	Collection of payments for services rendered.	17,028
Contributions	1,06,405	Receipts in England	119
Income from endowments	26,931	Deduct—Refunds	—33,397
Recoveries of overpayments . . .	1,724	Total	34,83,443
Collection of payments for services rendered.	73,243		
Miscellaneous	74,076	XXXVI.—Miscellaneous Depart- ments—	
Receipts in England	4,590	<i>Labour and Emigration—</i>	
Loss or gain by exchange	8	Fees for the registration of Trade Unions.	319
Deduct—Refunds	—1,23,421	<i>Miscellaneous—</i>	
Total	7,81,437	Examination fees	33,842
		Fees for the inspection of steam boilers.	1,81,224
XXVIII.—Public Health—		Administration of Indian Part- nership Act, 1932.	3,994
Sale-proceeds of sera and vaccines etc.	80,642	Miscellaneous	12,297
Contributions	4,269	Deduct—Refunds.	—2,221
Recoveries of overpayments . . .	1,54,310	Total	2,29,450
Collection of payments for services rendered.	31,275		
Miscellaneous	85,567		
Deduct—Refunds	—745		
Total	3,64,318		

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*concl.*

Heads	Actuals for 1943-44	Heads.	Actuals for 1943-44.
H—Civil Works and Miscellaneous Public Improvements—	Rs.	J.—Miscellaneous—<i>concl.</i>	Rs.
XXXIX.—Civil Works—		XLVI.—Miscellaneous—	
Rents	4,34,166	Unclaimed deposits	8,75,290
Tolls on Roads	51,546	Sale of old stores and materials	37,316
Ferry Receipts	34	Sales of lands and houses, etc.	1,232
Recoveries of expenditure	74,664	Fees for Government audit	1,24,454
Transfer from Central Road Fund	9,78,564	Rents, Rates and Taxes	13,955
Miscellaneous	1,71,846	Other fees, fines and forfeitures	1,67,642
<i>Deduct—Refunds</i>	—1,96,846	Gain by exchange on local transactions	—930
Total	15,13,974	Recoveries of overpayments	12,739
		Collection of payments for services rendered	8,68,613
		Net gain by exchange on Remittance transactions	48
J.—Miscellaneous—		Miscellaneous	12,84,396
XLIV.—Receipts in aid of Superannuation—		Receipts in England	6,182
Contributions for pensions and gratuities	4,23,550	Loss or gain by exchange	12
Miscellaneous	84,403	<i>Deduct—Refunds</i>	—3,60,311
Receipts in England	4,005	Total	30,30,638
Loss or gain by exchange	7		
Total	5,11,965	L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—	
		L.—Miscellaneous Adjustments between Central and Provincial Governments	16,728
XLV.—Stationery and Printing —		Total	16,728
Stationery receipts	465		
Sale of plain paper used with stamps	3,64,860	M —Extraordinary Items—	
Sale of gazettes and other Government publications	66,670	LI.— Extraordinary Receipts—	
Other press receipts	94,470	Other items	40,24,468
Receipts in England	384	Receipts in England	347
Loss or gain by exchange	1	<i>Deduct—Refunds</i>	—29,879
<i>Deduct—Refunds</i>	—154	Total	39,94,936
Total	5,26,696		

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.

Heads 1	Expenditure for 1943-44.		Total. 4
	Charged 2	Authorised or Voted. 3	
	Rs	Rs	Rs.
A.—Direct Demands on the Revenue—			
5.—Salt—			
Direction . . . . .	..	30,905	30,905
7.—Land Revenue—			
Charges of administration	66,210	9,01,856	9,68,066
Management of Government estates . . . . .	..	15,14,086	15,44,086
Charges on account of land revenue collections	42,259		42,259
Survey, Settlement and Record Operations	7,762	10,59,076	10,66,838
Land Records	15,524	72,777	88,301
Assignments and Compensation		90,676	90,676
Charges in England	3,240	457	3,697
Loss or gain by exchange	5	1	6
Total	1,35,000	36,68,929	38,03,929
8.—Provincial Excise—			
Superintendence		2,80,422	2,80,422
District charges	7,989	14,51,913	14,59,902
Cost of opium supplied to Provincial Excise Department		5,26,838	5,26,838
Compensations	2,779	1,17,213	1,19,992
Charges in England	733		733
Loss or gain by exchange	1		1
Total	11,502	23,76,386	23,87,888
9.—Stamps—			
A —Non-Judicial—			
Superintendence . . . . .	..	42,179	42,179
Charges for the sale of stamps . . . . .	..	1,05,850	4,05,850
Cost of stamps supplied from Central Stamp Stores . . . . .	..	1,41,779	1,44,779
B Judicial—			
Superintendence . . . . .	..	21,090	21,090
Charges for the sale of stamps . . . . .	..	1,21,040	1,21,040
Cost of stamp supplied from Central Stamp Stores . . . . .	..	94,086	94,086
Total . . . . .	..	8,29,024	8,29,024
10.—Forest—			
Conservancy and Works	3,85,122	20,81,008	24,69,130
Establishment	2,83,233	9,47,234	12,30,467
Charges in England	26,000	27	26,027
Loss or gain by exchange	45	..	45
Total	6,94,400	30,31,269	37,25,669
11.—Registration—			
Superintendence . . . . .	..	81,666	81,666
District charges	336	24,62,584	24,62,920
Total	336	25,44,250	25,44,586

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Expenditure for 1943-44.		Total. 4
	Charged. 2	Authorised or Voted. 3	
	Rs.	Rs.	Rs.
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—<i>concl'd.</i>			
18.—Other Revenue expenditure financed from ordinary Revenues—<i>concl'd.</i>			
B.—Navigation, Embankment and Drainage Works—			
(1) Works for which no Capital Accounts are kept—			
Works . . . . .	..	1,11,040	1,11,040
Maintenance and Repairs . . . . .	..	52,48,804	52,48,804
Establishment	1,32,286	7,46,390	8,78,646
Tools and Plant . . . . .	..	50,236	50,236
Suspense	—2,737	—4,03,680	—4,06,417
Charges in England	17,196	..	17,196
Loss or gain by exchange	32	..	32
Total	1,46,777	57,52,700	58,99,537
(2) Miscellaneous Expenditure—			
Establishment	2,087	6,653	8,650
Tools and Plant . . . . .	..	578	578
Other charges . . . . .	..	15,664	15,664
Grants-in-aid . . . . .	..	28,654	28,654
Charges in England	265	..	265
Total	2,352	51,459	53,811
Total B.—Navigation, etc.	1,49,129	58,04,219	59,53,348
Total A.—Irrigation Works	23,312	1,41,586	1,64,898
GRAND TOTAL	1,72,441	59,45,805	61,18,246
E. Debt Services—			
22.—Interest on Debt and Other Obligations—			
A.—Interest on Ordinary Debt—			
(i) Rupee Debt—			
Floating Loans—			
Discount on Treasury Bills	5,33,341	..	5,33,341
Interest on other Floating Loans	83,138	..	83,138
Other Items—			
Expenditure connected with the issue of new loans.	15,500	..	15,500
Interest on Loans taken from the Central Government.	12,97,536	..	12,97,536
Carried over	19,29,515	..	19,29,515

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Expenditure for 1943-44.		Total. 4
	Charged.	Authorised or Voted.	
	2	3	
	Rs.	Rs.	Rs.
E.—Debt Services—<i>concl'd</i>			
22.—Interest on Debt and other Obligations			
<i>—concl'd.</i>			
Brought forward	19,29,515	..	19,29,515
B.—Interest on Unfunded Debt—			
State Provident Funds			
Interest on General Provident Fund	16,71,116	..	16,71,116
Interest on Indian Civil Service Provident Fund	98,997	..	98,997
Interest on Indian Civil Service (Non- European Members) Provident Fund	14,410	..	14,410
Interest on Contributory Provident Funds	65,860	..	65,860
Interest on Other Miscellaneous Provident Funds	303	..	303
C.—Interest on Other Obligations—			
Other items—			
Miscellaneous	1,168	..	1,168
D.—Transfers—			
<i>Deduct—</i>			
(1) Interest transferred to Commercial Departments—			
Irrigation	—29,529	..	—29,529
(2) Interest portion of equated payments on account of commuted value of pensions	—90,634	..	—90,634
<i>Deduct—Total</i>	—1,20,163	..	—1,20,163
Total	36,61,206	..	36,61,206
F.—Civil Administration—			
25.—General Administration—			
A—Heads of Provinces (including Governor General, Executive Council and Minis- ters)—			
Salary of the Governor	1,33,806	..	1,33,806
Secretarial Staff of Governor	1,27,697	..	1,27,697
Staff and house-hold of Governor	3,10,416	..	3,10,416
Sumptuary allowance of Governor	25,000	..	25,000
Expenditure from Contract allowance	1,29,535	..	1,29,535
Tour Expenses	64,664	..	64,664
Ministers	4,31,698	2,11,548	6,43,246
B.—Legislative Bodies—			
Provincial Legislative Assembly . . . . .	..	8,18,281	8,18,281
Provincial Legislative Council . . . . .	..	2,33,689	2,33,689
Elections for Legislatures . . . . .	..	7,110	7,110
C.—Secretariat and Headquarters Establish- ments—			
Civil Secretariats	4,84,979	19,79,936	24,64,915
Public Service Commission	1,57,482	..	1,57,482
Board of Revenue, Financial Commis- sioner and establishments	72,674	1,29,016	2,01,690
Local Fund Audit Establishments . . . . .	..	2,36,395	2,36,395
D.—Commissioners—			
Commissioners	1,96,799	2,59,264	4,56,063
Carried over	21,34,750	38,75,239	60,09,989

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Expenditure for 1943-44.		Total. 4
	Charged. 2	Authorised or Voted. 3	
F.—Civil Administration—<i>contd.</i>	Rs.	Rs.	Rs.
25.—General Administration—<i>concl'd.</i>			
Brought forward	21,34,750	38,75,239	60,09,989
E.—District Administration—			
General Establishments	10,04,311	82,19,345	92,23,656
Sub-Divisional Establishments	5,762	9,90,436	9,96,198
Other Establishments	618	17,34,020	17,34,638
F.—Works—			
Original Works . . . . .	..	13,126	13,126
Repairs . . . . .	..	12,844	12,844
G.—Miscellaneous—			
Discretionary Grants by Heads of Provinces, etc.	667	1,07,861	1,08,528
Miscellaneous	7,403	23,008	30,411
H.—Charges in England—			
A.—Secretary of State for India—			
Other Items	18,667	..	18,667
Loss or gain by Exchange	32	..	32
B.—High Commissioner for India—			
Salaries and expenses of the High Commissioner's Department.	..	83,813	83,813
Other Items	1,80,870	31	1,80,901
Loss or gain by exchange	348	146	494
Total	33,53,428	1,50,59,869	1,84,13,297
27.—Administration of Justice—			
High Court	18,68,795	..	18,68,795
Law Officers	1,09,347	5,55,890	6,65,237
Administrator General and Official Trustee	..	2,25,784	2,25,784
Official Assignee . . . . .	..	90,086	90,086
Official Receiver, Calcutta . . . . .	..	63,720	63,720
Coroner's Court . . . . .	..	6,562	6,562
Presidency Magistrates' Courts	24,420	2,34,106	2,58,526
Civil and Sessions Courts	6,08,990	66,03,410	72,12,400
Courts of Small Causes . . . . .	..	2,76,248	2,76,248
Criminal Courts . . . . .	..	15,941	15,941
Pledership and Muktearship examination charges.	..	5,522	5,522
Charges in England	29,655	628	30,283
Loss or gain by exchange	52	2	54
Total	26,41,259	80,77,809	1,07,19,158
28.—Jails and Convict Settlements—			
Jails	83,688	1,11,09,446	1,11,93,134
Jail manufactures	1,354	10,18,207	10,19,561
Charges in England	4,800	..	4,800
Loss or gain by exchange	8	..	8
Total	89,850	1,21,27,653	1,22,17,503
29.—Police—			
Presidency Police	1,48,065	62,15,990	63,64,055
Superintendence	2,10,386	1,86,143	3,96,529
District Executive Force	7,83,596	1,83,25,312	1,91,08,908
Carried over	11,42,047	2,47,26,445	2,58,68,492

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1943-44.		Total.
	Charged.	Authorised or Voted.	
	2	3	
	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>			
29.—Police—<i>concl.</i>			
Brought forward	11,42,047	2,47,26,445	2,58,68,492
Police Training Schools	14,594	2,52,091	2,66,685
Special Police	2,07,876	7,04,559	9,12,435
Railway Police	49,182	4,94,185	5,43,367
Criminal Investigation Department Works	1,32,986	19,17,789	20,50,775
Charges in England	1,82,676	3,29,458	3,29,458
Loss or gain by exchange	318	12,058	1,94,734
.		21	339
Total	17,29,679	2,84,36,606	3,01,66,285
30.—Ports and Pilotage—			
B.—Other Ports—			
Charges for Pooled Launches	6,753	2,44,470	2,51,223
Ports establishments	49,651	31,467	81,118
Subsidies to Steam-boat Companies . . . . .	..	3,200	3,200
Miscellaneous . . . . .	..	1,275	1,275
Charges in England . . . . .	..	2,181	2,181
Loss or gain by exchange . . . . .	..	4	4
Total	56,404	2,82,597	3,39,001
36.—Scientific Departments—			
Grants-in-aid and Donations to Scientific Societies and Institutes.	..	30,438	30,438
Total . . . . .	..	30,438	30,438
37.—Education—General—			
A.—University—			
Grants to Universities	5,50,000	6,42,346	11,92,346
Government Arts Colleges	59,232	17,22,468	17,81,700
Grants to non-Government Arts Colleges . . . . .	..	3,19,840	3,19,840
Government Professional Colleges	7,970	3,72,432	3,80,402
B.—Secondary—			
Government Secondary Schools	38,633	15,97,586	16,36,219
Direct grants to non-Government Secondary Schools.	5,117	19,90,172	19,95,319
C.—Primary—			
Government Primary Schools . . . . .	..	6,001	6,001
Direct grants to non-Government Primary Schools.	34,417	7,60,326	7,94,743
Grants to local bodies for primary education.	..	47,53,514	47,53,514
D.—Special—			
Government Special Schools	1,463	14,17,807	14,19,270
Direct grants to non-Government Special Schools.	..	6,26,015	6,26,015
E.—General—			
Direction	34,182	2,02,800	2,36,982
Inspection	8,905	12,36,459	12,45,364
Scholarship	1,269	8,25,884	8,27,153
Miscellaneous	1,677	8,46,805	8,48,482
Deduct—Amount met from the Scheduled Castes Education Fund.	..	—1,03,658	—1,03,656
F.—Charges in England—			
B.—High Commissioner	11,672	7,662	19,334
Loss or gain by exchange	20	14	34
Total—Education—General	7,54,587	1,72,24,473	1,79,79,060

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1943-44.		Total.
	Charged	Authorised or Voted.	
1	2	3	4
F. Civil Administration—<i>contd.</i>	Rs	Rs.	Rs.
37.—Education (Anglo-Indian and European Education)			
B.—Secondary—			
Government Secondary Schools	..	3,12,445	3,12,445
Direct grants to non-Government Secondary Schools.	..	2,53,214	2,53,214
C.—Primary—			
Direct grant to non-Government Primary Schools.	..	4,32,366	4,32,366
D.—Special—			
Direct grant to non-Government Special Schools.	..	1,880	1,880
E.—General—			
Inspection . . . . .	..	38,880	38,880
Scholarships . . . . .	..	36,859	36,859
Miscellaneous	99	15,042	15,141
Total—Anglo-Indian and European Education.	99	10,85,695	10,85,794
Total—Education—General	7,51,587	1,72,24,473	1,79,79,060
GRAND TOTAL	7,54,686	1,83,10,468	1,90,64,854
38.—Medical—			
Medical Establishment	73,348	6,26,688	7,00,036
Hospitals and Dispensaries	1,32,053	33,12,428	34,44,481
Grants for Medical purposes . . . . .	..	2,78,323	2,78,323
Medical Colleges and Schools	62,855	9,69,465	10,32,323
Mental Hospital . . . . .	..	6,83,149	6,83,149
Chemical Examiner . . . . .	..	80,358	80,358
Charges in England	22,260	12,296	34,556
Loss or gain by exchange	39	21	60
Total	2,90,558	59,62,728	62,53,286
39.—Public Health—			
Public Health Establishment	66,968	5,59,648	6,26,616
Grants for Public Health purposes	608	26,61,384	26,61,992
Expenses in connection with epidemic diseases	9,738	26,97,195	27,06,933
Bacteriological Laboratories . . . . .	..	1,24,476	1,24,476
Pasteur Institutes . . . . .	..	45,070	45,070
Works & . . . . .	..	—1,46,765	—1,46,765
Charges in England	103	7,034	7,137
Loss or gain by exchange . . . . .	..	13	13
Total	77,417	69,48,055	60,25,472
40.—Agriculture—			
Direction	29,695	72,677	1,02,372
Superintendence	29,126	3,07,779	3,36,905
Subordinate and Expert Staff . . . . .	..	2,29,396	2,29,396
Experimental Farms	8,106	3,05,183	3,13,289
Carried over	66,927	9,15,935	9,81,962

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1943-44.		Total.
	Charged.	Authorised or Voted.	
1	2	3	4
F.—Civil Administration—<i>contd.</i>	Rs.	Rs.	Rs.
40.—Agriculture—<i>contd.</i>			
Brought forward	66,927	9,15,035	9,81,962
Agricultural Demonstration and Propaganda including public exhibitions and fairs.	20,266	97,83,130	98,03,396
Agricultural Experiments and Research . . . . .	..	3,54,164	3,54,164
Agricultural Education . . . . .	..	89,253	89,253
Agricultural Engineering . . . . .	..	17,912	17,912
Botanical and other Public Gardens . . . . .	..	1,99,227	1,99,227
Special Rural Uplift Schemes . . . . .	..	47,408	47,408
Grants-in-aid, Contributions, etc. . . . .	..	4,53,311	4,53,311
Other Charges . . . . .	..	34,71,417	34,71,417
Charges in England	6,933	2,403	9,336
Loss or gain by exchange	12	4	16
Total	94,138	1,53,33,264	1,54,27,402
41.—Veterinary—			
Superintendence	7	1,46,335	1,46,342
Veterinary Education and Research	20,845	1,72,215	1,93,060
Subordinate establishment . . . . .	..	83,317	83,317
Hospitals and Dispensaries	6,308	3,87,280	3,93,588
Prizes . . . . .	..	997	997
Charges in England	3,652	11,506	15,158
Loss or gain by exchange	6	20	26
Total	30,818	8,01,670	8,32,488
42.—Co-operation—			
Superintendence . . . . .	..	13,17,395	13,17,395
Grants-in-aid . . . . .	..	2,01,933	2,01,933
Other Charges	1,316	1,43,314	1,44,630
Total	1,316	16,62,642	16,63,958
43.—Industries—			
Industries	333	17,06,656	17,06,989
Cinchona Plantation	29,313	10,26,106	10,55,419
Fisheries . . . . .	..	53,193	53,193
Works . . . . .	..	28,756	28,756
Charges in England	10,133	2,913	13,046
Loss or gain by exchange	17	5	22
Total	39,796	28,17,629	28,57,425
47.—Miscellaneous Departments—			
<i>Labour and Emigration—</i>			
Inspector of Factories . . . . .	..	1,28,727	1,28,727
Labour	24,435	94,486	1,18,921
<i>Inspection and Tests—</i>			
Inspector of Steam Boilers	20	1,20,290	1,20,310
<i>Statistics—</i>			
Provincial Statistics . . . . .	..	625	625
<i>Miscellaneous—</i>			
Preservation and translation of ancient manuscripts.	..	6,450	6,450
Examinations . . . . .	..	98	98
Administration of Indian Partnership Act, 1932.	..	5,887	5,887
Carried over	24,455	3,56,563	3,81,018

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1943-44.		Total.
	Charged.	Authorised or Voted.	
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—concl'd.			
47.—Miscellaneous Departments—concl'd.			
Brought forward	24,455	3,56,563	3,81,018
<i>Miscellaneous—concl'd.</i>			
Administration of Bengal Money Lenders Act, 1940.	22,643	17,579	40,222
Controller of Rents . . . . .	..	5,097	5,097
Miscellaneous	600	63,356	63,956
Charges in England	4,509	35,147	39,656
Loss or gain by exchange	8	61	69
Total	52,215	4,77,803	5,30,018
H.—Civil Works and Miscellaneous Public Improvements—			
50.—Civil Works—			
Original Works—Buildings—			
Land Revenue . . . . .	..	358	358
Provincial Excise . . . . .	..	154	154
Registration . . . . .	..	2,379	2,379
General Administration	2,247	2,34,695	2,36,942
Administration of Justice . . . . .	..	14,288	14,288
Jails and Convict Settlements . . . . .	..	5,54,936	5,54,936
Police . . . . .	..	2,73,637	2,73,637
Public Health . . . . .	..	—508	—508
Education	26	83,300	83,416
Medical	29	26,313	26,342
Agriculture . . . . .	..	12,430	12,430
Veterinary . . . . .	..	9	9
Industries . . . . .	..	3,637	3,637
Civil Works	594	2,357	2,951
Miscellaneous Departments . . . . .	..	2,919	2,919
Original Works—Communications	..	6,75,383	6,75,383
Repairs—			
Buildings	3,60,868	17,79,863	21,40,731
Communications	43,004	37,09,766	37,57,770
Miscellaneous . . . . .	..	2,265	2,265
Establishment	6,59,691	35,88,998	42,48,689
Tools and plant	5,056	73,277	78,333
Grants-in-aid	4,04,212	10,42,034	14,46,276
Suspense	21,307	3,35,561	3,56,868
Charges in England	4,983	17,314	22,297
Loss or gain by exchange	9	30	39
Total	15,10,056	1,24,35,485	1,39,45,541
J.—Miscellaneous—			
54.—Famine—			
A.—Famine Relief—			
Salaries and Establishments	13,675	46,19,090	46,32,765
Gratuitous Relief	4,600	3,29,56,228	3,29,60,828
Miscellaneous . . . . .	..	1,16,68,293	1,16,68,293
Deduct—Contributions from the Centre towards famine relief.	..	—3,00,00,000	—3,00,00,000
Charges in England	289	..	289
Loss or gain by exchange	1	..	1
Total	18,565	1,92,43,611	1,92,62,176

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Expenditure for 1943-44.		Total. 4
	Charged.	Authorised or Voted.	
	2	3	
	Rs.	Rs.	Rs.
J.—Miscellaneous—<i>contd.</i>			
55.—Superannuation Allowances and Pensions—			
Superannuation and Retired Allowances .	9,30,560	77,72,704	87,03,264
Equated payments of commuted value of pensions transferred from Capital (outside the revenue account).	1,09,390	2,74,367	3,84,257
Compassionate Allowances	3,833	47,940	51,773
Gratuities	180	39,981	40,161
Donation to Provident Funds	2,342	63,990	66,341
Government contribution payable under Indian Civil Service Family Pension Rules.	6,167	..	6,167
Charges in England	22,16,234	2,07,995	24,24,229
Loss or gain by exchange	3,854	361	4,215
Deduct—Pensionary charges transferred to Commercial Departments.	—19,900	—73,291	—93,191
Total .	32,53,160	83,34,056	1,15,87,216
56.—Stationery and Printing—			
I.—Stationery—			
Stationery supplied by other Governments.	..	19,11,668	19,11,668
Discount on plain paper used with stamps.	..	17,554	17,554
Purchase of plain paper used with stamps.	..	1,39,430	1,39,430
II.—Printing—			
Government Presses	12,078	12,02,333	13,04,411
Printing at private presses . . . . .	..	7,778	7,778
Cost of printing work done by other Governments.	..	4,214	4,214
Deduct—Cost of printing work done for other Governments and paying departments.	..	—41,588	—41,588
Charges in England	4,000	9,275	13,275
Loss or gain by exchange	7	16	23
Total .	16,085	33,40,680	33,56,765
57.—Miscellaneous—			
Donations for charitable purposes . . . . .	..	1,09,090	1,09,090
Special commissions of Enquiry	1,166	1,675	2,841
Pcty Establishments . . . . .	..	2,42,961	2,42,961
Irrecoverable temporary loans and advances written off.	602	44,957	45,559
Rent, rates and taxes . . . . .	..	44,067	44,067
Contributions	55,39,266	10,80,700	66,19,966
Miscellaneous Durbar charges . . . . .	..	28	28
Expenditure on account of State Prisoners and Detenus.	..	3,78,773	3,78,773
Miscellaneous and unforeseen charges .	133	6,10,393	6,10,526
Total .	56,41,167	26,12,644	80,53,811

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1943-44.		Total.
	Charged.	Authorised or Voted.	
	2	3	
	Rs.	Rs.	Rs.
M.—Extraordinary Items—			
63.—Extraordinary Charges—			
<i>Charges in India—</i>			
Charges incurred as a direct result of War	3,99,578	5,38,02,507	5,42,02,085
<i>Deduct—Recoveries of War Charges</i>	—82,645	—42,28,610	—43,11,255
Civil Liaison Officer, Eastern Army	14,811	1,219	16,030
Expenditure on Civil Defence	58,226	60,54,130	61,12,365
Suspense	..	—3,42,913	—3,42,913
Propaganda Unit	..	53,700	53,700
Motor Spirit and Tyre Rationing Scheme	5,295	1,26,068	1,31,363
<i>Deduct—Amount recovered from Central Government.</i>	..	—1,32,500	—1,32,500
Losses due to Enemy action	..	5,630	5,630
Charges in England	37,230	58,182	95,412
Loss or gain by exchange	65	118	183
Total	4,32,560	5,53,97,540	5,58,30,100
JJ.—Miscellaneous Capital Account within the Revenue Account—			
55-A.—Commutation of pensions financed from ordinary revenues—			
Amount transferred from “83—Payments of commuted value of pensions.”	1,48,436	2,07,289	3,55,725
Total	1,48,436	2,07,289	3,55,725
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—			
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—			
A.—Irrigation Works—			
Unproductive—			
Works	..	1,24,575	1,24,575
Establishment	1,323	9,927	11,250
Tools and Plant	..	539	539
<i>Deduct—Receipts and Recoveries on capital account.</i>	..	—46,661	—46,661
Charges in England	184	..	184
Total—A.—Irrigation Works	1,507	88,380	89,887

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*concl'd.*

Heads.	Expenditure for 1943-44.		Total.
	Charged.	Authorised or Voted.	
1	2	3	4
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—<i>concl'd.</i>	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—<i>concl'd.</i>			
B.—Navigation, Embankment and Drainage Works—			
Unproductive—			
Deduct—Receipts and Recoveries on capital account.	..	+ 273	+ 273
Total—B.—Navigation, Embankment and Drainage Works.	..	273	273
Total—A.—Irrigation Works .	1,507	88,380	89,887
Net expenditure outside the Revenue Account .	1,507	88,653	90,160
JJ.—Miscellaneous Capital Account outside the Revenue Account—			
83.—Payments of commuted value of Pensions—			
Payments of commuted value of pensions—			
(a) Payments in India	1,40,665	2,07,289	3,47,954
(b) Payments in England—			
Par value	7,757	..	7,757
Loss or gain by exchange	14	..	14
Deduct—			
(1) Amount financed from ordinary revenues.	-1,48,436	-2,07,289	-3,55,725
(2) Amount recovered from other Governments.	..	..	..
(3) Capital portion of equated payments out of revenue.	-19,256	-2,74,367	-2,93,623
Deduct--Total .	-1,67,692	-4,81,656	-6,49,348
Net expenditure outside the Revenue Account .	-19,256	-2,74,367	-2,93,623
85-A.—Capital outlay on Provincial Schemes connected with the War, 1939—			
(a) Grain purchase scheme	2,18,442	24,84,42,228	24,86,60,670
(b) Standard cloth scheme . . . . .	..	2,36,62,040	2,36,62,040
(c) Other miscellaneous schemes	-13,086	58,83,808	58,70,722
Total .	2,05,356	27,79,88,076	27,81,93,432

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR.

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
	Rs.	Rs.
65.—Capital Outlay on Forests . . . . .	..	13,500
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—		
A.—Irrigation Works—		
(2) Unproductive—		
Midnapore Canal . . . . .	..	83,06,728
Bakreswar Irrigation Scheme . . . . .	..	7,01,399
Damodar Canal	89,887	1,25,67,360
Total—Unproductive	89,887	2,15,75,487
Total—A.—Irrigation Works	89,887	2,15,75,487
B.—Navigation, Embankment and Drainage Works—		
(2) Unproductive—		
Hijili Tidal Canal . . . . .	..	25,50,805
Calcutta and Eastern Canals . . . . .	..	69,95,781
Sunderbans Steamer Route . . . . .	..	14,67,467
Madaripore Bil Route . . . . .	..	83,10,719
Dredger 'Burdwan' . . . . .	..	13,63,492
Dredger 'Alexandra' . . . . .	..	1,81,465
Dredging 'Bidyadhari' . . . . .	..	(a)7,95,709
Dredger 'Ronaldshay' (b) . . . . .	..	45,65,570
Dredger 'Cowley' (c)	273	41,69,356
Total— B.— Navigation, etc., Works	273	3,04,00,364
Total—Irrigation, Navigation, etc., Works	90,160	5,19,75,851
Deduct—Amount met out of Revenue . . . . .	..	—2,26,81,927
Add—Repayments of capital expenditure met out of Revenue.	..	29,23,778
Net amount outside the Revenue Account	90,160	3,22,17,702
81.—Capital Account of Civil Works outside the Revenue Account.	..	96,03,650
83.—Payments of commuted value of pensions	—2,93,623	24,11,407
85-A.—Capital outlay on Provincial Schemes connected with the War, 1939.	27,81,93,432	27,81,93,432
GRAND TOTAL	27,79,89,969	32,24,39,691

(a) Excludes Rs. 3,00,000 met from Contribution.

(b) Lost.

(c) Since sold out.

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS.

I.—REPORT.

INTRODUCTORY.

1. Disbursements under debt, deposit and remittance heads, although involving temporary appropriations of Government Funds, are not ordinarily regarded as expenditure within the meaning of Sections 79 and 80 of the Government of India Act, 1935, and except in a few specified cases, are not included in the Schedule of authorised expenditure authenticated under Section 80. It is, however, obviously essential to maintain a complete and progressive record of the debt, deposit, advance, suspense and remittance transactions as they cannot be ignored when considering the financial position of Government. The management of various receipts and disbursements under these heads constitutes a vital part of the machinery of financial administration. That record is found in this part of the report and its object is, in the first place, to give a complete enumeration of balances under debt, deposit and remittance heads and, in the second place, to review the current state of the accounts under each head.

2. Except where stated otherwise, the balances in this part of the report under each head have been duly verified and found to agree with those shown in the separate registers or other records maintained in the Account Office for the purpose in accordance with the prescribed rules, and have also been accepted as correct by the responsible officers concerned where necessary; and the debits and credits during the year to the various reserve funds and deposit accounts of grants, etc., were for amounts authorised by the relevant Acts or rules of the funds or accounts, and there were no diversions for purposes other than those for which the funds were constituted or the grants were made.

REVIEW OF BALANCES.

3. The following is the general statement of balances of the Government of Bengal on the 31st March 1944 :—

(All figures are in unit of Rupees.)

Debit balance.	Section of the General Account.	Name of Account.	Page.	Credit Balance.
1	2	3	4	5
Rs.				Rs.
35,89,82,322	A to M	Government.	44	
	N	Public Debt	44	34,12,99,822
	O	Unfunded Debt	45	4,91,95,109
	P	Deposits and Advances—		
		(i) Deposits not bearing interest—		
13,92,021		Gross balance	45	5,90,24,134
78,79,813		Investments	45	
		(ii) Advances not bearing interest	53	
		(iii) Suspense—		
45,02,250		Investments	56	
19,20,944		Other items (Net)	56	
4,70,52,641	R	Loans and Advances by Provincial Governments.	57	
	S	Remittances—		
		I. Remittances within India (Net)	59	28,72,417
3,06,60,591	V	(Closing) Cash Balance	60	
45,23,91,482		Total		45,23,91,482

4. It must be clearly understood that the balances of accounts shown in the statement above are not, and cannot be regarded as a complete record of the state of affairs or the net financial position of the Government of Bengal as it is not possible to take into account all the various physical assets of the province such as land, buildings, communications, etc., for which complete statistics are not available and the exact value of which is difficult to estimate. This statement shows the balances of those accounts only for which separate running accounts are kept within the books.

The above balances are reviewed in detail in the following paragraphs:—

SECTION A to M. GOVERNMENT ACCOUNT **Dr. Rs. 35,89,82,322**

5. This is the general closing head in the ledger. Under the system of book-keeping followed in Indian Government Accounts, all balances which are not carried forward from year to year are closed to this head. It is also used as an adjusting head for the purpose of counterbalancing entries which have been included elsewhere in the accounts. The balance under this head, therefore, represents the cumulative results of revenue, capital and other transactions in respect of which no separate progressive balanced accounts are kept. The account for the year is given in the following table:—

Dr.	Details.	Cr.
Rs. 5,36,25,468	A.—Opening Balance	Rs.
	B.—Revenue Receipts for 1943-44	23,55,06,128
26,28,73,013	C.—Expenditure on Revenue Account for 1943-44	
27,79,89,969	D.—Capital Expenditure outside the Revenue Account for 1943-44	
	E.—Closing Balance, Dr.	35,89,82,322
59,44,88,450	Total	59,44,88,450

SECTION N.—PUBLIC DEBT **Cr. Rs. 34,12,99,822**

6. The term "Public Debt" as used in this report is confined to regular loans raised from the public or taken from the Central Government, and does not cover other obligations (whether bearing interest or not), such as State Provident Funds, Depreciation Reserve and other Funds, which are dealt with in Sections O and P of this report. A comparative statement showing the aggregate gross capital liabilities of the Government of Bengal on the 31st March 1944 and the capital and other disbursements which are treated as a set-off against these liabilities, will be found in Statement No. 2 of this part of the report.

Floating Debt

<i>Treasury Bills</i>	<i>Cr. Rs. 12,50,00,000</i>
<i>Other Floating Loans</i>	<i>Cr. Rs. 11,24,90,222</i>

7. Treasury Bills worth Rs. 29,90,00,000 were floated by the Government during the year under report of which Bills for Rs. 16,50,00,000 matured and were discharged during the year. The balance represents the value of the Treasury Bills not matured during the year. A sum of Rs. 5,33,341 was paid as discount on the Bills.

The balance under 'Other Floating Loans' represents cash credit advances taken by the Government of Bengal for the Imperial Bank of India, Calcutta, in connection with the *aus* and *aman* crop procurement scheme and allied food purchase operations of the Department of Civil Supplies.

A statement showing details of "Floating Debt" has been inserted on page 14 of part A of the report.

Loans from the Central Government **Cr. Rs. 10,38,09,600**

8. The balance is composed of (i) Rs. 1,14,43,600 being the balance of the loans of Rs. 44,06,000 and Rs. 1,10,00,000 taken by the Provincial Government in the years 1941-42 and 1942-43 respectively for financing Civil Defence expenditure and a fresh loan of Rs. 65,51,000 taken in 1943-44 for the same purpose, (ii) the loans of Rs. 2,50,00,000 and Rs. 3,00,00,000 taken in the years 1942-43 and 1943-44 respectively for ways and means purposes, (iii) Rs. 2,25,00,000 being the balance of the loan of Rs. 7,00,00,000 taken in the year 1943-44 for the purchase of rice, wheat and millet, (iv) the loan of Rs. 82,15,000 taken in the year 1943-44 for the purchase of seeds of paddy, wheat and other crops, (v) the loan of Rs. 20,00,000 taken in the year 1943-44 for strengthening the Damodar Embankment and (vi) the loan of Rs. 1,00,000 taken in 1942-43 for the erection of filatures. The loan referred to in item (i) is interest-free and is repayable in five equal annual instalments, while those mentioned in items (ii) and (iii) are interest-bearing and have been fully repaid in 1944-45. The loans mentioned in items (iv) and (v) are interest-free and are repayable within one and three years respectively. As regards item (vi) this is the residual amount of the loan of Rs. 4,60,000 taken in 1942-43 from which a sum of Rs. 3,60,000 has been withdrawn in 1943-44.

SECTION O.—UNFUNDED DEBT Cr. Rs. 4,91,95,109

9. The term "Unfunded Debt" is used to describe a number of interest-bearing obligations of Government in respect of funds deposited with it for various purposes. The obligations in Bengal are only on account of :—

State Provident Funds Cr. Rs. 4,91,95,109

10. These are funds established for the benefit of Government servants, contributions to which are, in certain cases, compulsory. Government pays interest on the sums deposited and, in some cases where the funds in effect represent substitutes for pensions, supplements the deposits by contributions. The accumulated deposits are paid to the depositors on the termination of their service with Government. Temporary withdrawals are, however, permitted in the interval in certain circumstances. The details of these funds are as shown in the following table :—

	Cr. Rs.
General Provident Fund	4,35,90,162
Indian Civil Service Provident Fund	30,10,033
Indian Civil Service (Non-European Members) Provident Fund	4,85,632
Contributory Provident Fund	21,05,501
Other Miscellaneous Provident Funds	3,781
Total	4,91,95,109

The amounts at credit of the subscribers on the 31st March 1944 have been communicated to them. The ledger balances in respect of the first three items are under reconciliation with the sum totals of the balances at credit of the individual subscribers.

General Provident Fund Cr. Rs. 4,35,90,162

11. Subscribers to this fund include permanent Government servants in superior service except those who have been required or permitted to subscribe to a Contributory Provident Fund. They exclude members of the Indian Civil Service for whom separate funds exist. Government servants in temporary superior service are also permitted to join this Fund on certain conditions.

Indian Civil Service Provident Fund Cr. Rs. 30,10,033

12. The balance under this head represents deductions made from the salaries of members of the Indian Civil Service which are funded for the benefit of the officers concerned.

Indian Civil Service (Non-European Members) Provident Fund Cr. Rs. 4,85,632

13. This Fund was established on the 1st January 1931 and is open only to non-European members of the Indian Civil Service.

Contributory Provident Fund Cr. Rs. 21,05,501

14. This Fund was started for the benefit of certain non-pensionable Government servants under the administrative control of the Government of Bengal.

Other Miscellaneous Provident Funds Cr. Rs. 3,781

15. The entire balance relates to the Non-Pensionable Officers' Provident Fund.

SECTION P.—DEPOSITS AND ADVANCES—

16. This section is divided into three parts, namely :—

	Dr. Rs.	Cr. Rs.
(1) Deposits not bearing interest—		
Gross Balance . . . . .	..	5,90,24,134
Investments	13,92,921	..
(2) Advances not bearing interest	78,79,813	..
(3) Suspense—		
Investments	45,02,250	..
Other items (net)	10,20,944	..
Total	1,56,95,928	5,90,24,134

Deposits not bearing interest—

	Dr. Rs.	Cr. Rs.
Gross balance . . . . .	..	5,90,24,134
Investments	13,92,921	..

17. This part consists of two main divisions, namely:—

	Dr. Rs.	Cr. Rs.
(1) Reserve Funds—		
Gross balance . . . . .	..	23,07,640
Investments	13,92,921	..
(2) Other Deposit Accounts . . . . .	..	5,67,16,494

Reserve Funds—

Gross balance	Cr. Rs. 23,07,640
Investments	Dr. Rs. 13,92,921

18. These are funds created out of revenue and held in the Government balances on behalf of various departments. The details are as follows:—

	Dr. Rs.	Cr. Rs.
Famine Insurance Fund—		
Gross balance . . . . .	..	15,75,978
Investments	13,02,921	..
Scheduled Castes Education Fund . . . . .	..	2,36,591
Depreciation Reserve Fund—		
Government Presses . . . . .	..	4,95,071
Total—		
Gross balance . . . . .	..	23,07,640
Investments	13,92,921	..

Famine Insurance Fund—

Gross balance	Cr. Rs. 15,75,978
Investments	Dr. Rs. 13,92,921

19. This Fund has been created by the Bengal Government under the Bengal Famine Insurance Fund Act, 1937, with effect from 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 corpus of this fund consists of the contributions payable by Government under the Act to the fund and the interest which may from time to time accrue on the securities in which the sums at credit of the fund may be invested. The balance shown against 'Investments' represents the value of the securities held by the Fund at the end of the year 1943-44 calculated at their purchase price, and is comprised of Rs. 9,93,546 invested in 3 per cent. loan of 1963-65 of the nominal value of Rs. 10,10,600 and Rs. 3,99,375 invested in treasury bills for Rs. 4,00,000. The market value of the former on the 31st March 1944 was Rs. 9,93,546.

The fund is administered by the Finance Department of the Government of Bengal.

Scheduled Castes Education Fund	Cr. Rs. 2,36,591
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20. This Fund has been created by the Government of Bengal with effect from 1938-39 with a contribution of Rs. 5 lakhs for the advancement of education of the members of the scheduled castes of Bengal. A further contribution of Rs. 1,50,000 was made during the year under review. The expenditure incurred for this purpose is separately recorded under "37.—Education" and transferred to the debit of the Fund at the end of year. The fund is controlled by the Director of Public Instruction, Bengal, from whom a certificate of proper utilisation of the fund money as well as of acceptance of balance is awaited.

Depreciation Reserve Fund—Government Presses	Cr. Rs. 4,95,071
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21. A Depreciation Reserve Fund was created for the Bengal Government Presses on the introduction of a revised system of Press accounts with effect from 1927-28. This Reserve is

credited with depreciation calculated on the depreciated value of the plant, machinery and furniture in use in the Presses as also with the residual book value of plant, machinery and furniture disposed of during the year. Appropriations are made from the Reserve to meet the cost of replacement of plant, machinery, etc.

Other Deposit Accounts Cr. Rs. 5,67,16,494

22. This account is sub-divided into the following heads :—

	Cr. Rs.
Deposits of Local Funds	1,33,79,397
Civil Deposits	4,25,61,470
Other Accounts	7,75,627
Total	<u>5,67,16,494</u>

Deposits of Local Funds Cr. Rs. 1,33,79,397

23. These are mostly cash balances in the current accounts of Local Funds and other local authorities which are permitted to utilise Government treasuries as their banks. Each fund has an Administrator, either a public officer or a committee, and the verification consists firstly in reconciling figures as between the broadsheets which are posted from the treasury *plus* and *minus* memoranda and the ledger, and secondly in ascertaining how far the administrator accepts the balance standing at his credit on the Government books. The funds are reviewed in detail in the following paragraphs.

24. The balance is distributed among the following classes of funds :—

	Cr. Rs.
(a) District Funds	49,32,903
(b) Municipal Funds	11,92,261
(c) Education Funds	68,99,201
(d) Medical and Charitable Funds	39,839
(e) Other Miscellaneous Funds	3,15,193
Total	<u>1,33,79,397</u>

(a) District Funds Cr. Rs. 49,32,903

25. The balance is composed of :—

	Cr. Rs.
(i) District Funds	49,18,550
(ii) Union Funds	14,344
Total	<u>49,32,903</u>

26. The balances have not yet been accepted as correct by the administrators in three cases under (i) and in two cases under (ii). Discrepancies amounting to Rs. 5,86,587 and Rs. 5,797 between the ledger balances and those of the broadsheets in respect of items (i) and (ii) respectively are under reconciliation.

(b) Municipal Funds Cr. Rs. 11,92,261

27. The balances have not yet been acknowledged as correct by six municipalities. A discrepancy of Rs. 50 between the ledger balance and that of the broadsheet is under reconciliation.

(c) Education Funds Cr. Rs. 68,99,201

28. This balance is distributed among the following funds :—

	Cr. Rs.
(i) Presidency College Graduate Scholarship Fund	1,892
(ii) District Primary Education Funds	68,97,309
Total	<u>68,99,201</u>

29. The balances have not been accepted as correct in two cases by the administrators concerned. A discrepancy of Rs. 34 between the ledger balance and that of the broadsheet is under reconciliation.

30. The constitution and nature of the transactions of the Funds are briefly given below :—

(i) *Presidency College Graduate Scholarship Fund.*—The Fund was created from the invested funds of the old Hindu College for the grant of a fixed number of scholarships. The Director of Public Instruction, Bengal, is the administrator of the Fund.

(ii) *District Primary Education Fund.*—This Fund was created for the introduction of compulsory primary education in Bengal under the provisions of the Bengal Primary Education Act, 1930. The income of the Fund is derived from Education cesses levied under the said Act, contributions from Government and other miscellaneous receipts. The Presidents of the District School Boards constituted under the Act are the administrators of the Fund. The accounts of the Fund are maintained under proper account rules framed by Government.

(d) *Medical and Charitable Funds* Cr. Rs. 39,839

31. The balance is composed of the following :—

	Cr. Rs.
(i) Pilgrims' Lodging House Fund	3,799
(ii) Chittagong General Hospital Fund	11,500
(iii) Bengal Famine Orphan Fund	13,000
(iv) Ramlal Mukherjee's Endowment Fund	3,026
(v) Imambara Hospital Fund	5,023
(vi) Sibapada Roy Chowdhury's Funds (Nos. 1 & 2)	3,491
Total	39,839

32. The nature of the transactions of these Funds is briefly indicated below :—

(i) *Pilgrims' Lodging House Fund.*—This Fund is made up of the fees and fines paid by the keepers of Lodging Houses maintained for the reception of pilgrims under Act II of 1879 and Act IV of 1871. The income of the Fund is utilised for sanitary improvement of the towns or places in which the lodging houses are situated, and also for sanitary improvement of pilgrims' halting places and roads leading to such towns or places. The Fund is administered by the District Magistrates concerned.

(ii) *Chittagong General Hospital Fund.*—The income of the fund is derived from contributions made by the Government of Bengal, the local Municipality, the District Board, the Hospital Port Dues Fund and the Bengal and Assam Railway and from fees levied on paying patients. It is administered by a Committee with the Divisional Commissioner as President.

(iii) *Bengal Famine Orphan Fund.*—The Fund was created by the Government of Bengal in 1898 out of the contributions made by the Bengal Committee of the Indian Famine Charitable Relief Fund and the balance of the Bengal Charitable Relief Fund for the maintenance of the orphans left unprovided for at the end of the famine of 1896-97. The income of the fund is derived from the interest on the securities in which the Fund money is invested. The Secretary to the Government of Bengal, Revenue Department, is the administrator of the Fund.

(iv) *Ramlal Mukherjee's Endowment Fund.*—The Fund was created by the Government of Bengal out of the endowment of Rs. 50,000 made by the late Babu Ramlal Mukherjee for the relief of distress brought about by flood or scarcity in any part of the province of Bengal. The income of the Fund is derived from the interest on the securities in which the Fund money is invested. The Fund is administered by the Revenue Department of the Government of Bengal.

(v) *Imambara Hospital Fund.*—The Fund is created by the Government of Bengal for the maintenance of the Imambara Hospital in the district of Hooghly and is administered by a Managing Committee. The Collector of Hooghly is the *ex-officio* President of the Committee.

(vi) *Sibapada Roy Chowdhury's Funds (Nos. 1 and 2).*—The Funds were created by the Government of Bengal out of the endowments made by Raja Sarat Chandra Roy Bahadur of Chanchal for the maintenance and education of the students of the Calcutta Deaf and Dumb School and the Industrial Home and School for blind children. The Secretary to the Government of Bengal, Agriculture & Industries Department, is the administrator of the Funds.

(e) *Other Miscellaneous Funds* Cr. Rs 3,15,193

33. The balance is composed of the following :—

	Cr. Rs.
(i) Zoological Garden Fund	15,253
(ii) Christian Burial Board Fund	33,297
(iii) Mohamedan Burial Board Fund	832
(iv) Syedpur Trust Estate Fund	54,944
(v) B. L. Mukherjee's Trust Fund	14,353
(vi) Cinematograph Act Fund	11,128
(vii) Bengal State-aid to Industries Act Fund	34,948
(viii) Fire Brigade Fund	88,433
(ix) Mohsin Endowment Fund	62,005
Total	3,15,193

34. The certificates of the correctness of balance have not yet been received in two cases. The constitution and nature of the transactions of the funds are briefly given below :—

(i) *Zoological Garden Fund—*

The income of the Fund is derived from the fees paid by the visitors to the Zoo and the annual contribution of Rs. 16,000 made by the Government of Bengal. The Fund was created for the upkeep of the Zoological Garden at Alipore.

(ii) *Christian Burial Board Fund—*

(iii) *Mohamedan Burial Board Fund—*

These two funds were created under different Acts of the Legislature for recording the transactions in connection with the maintenance of the burial grounds in Calcutta and its suburbs and are administered by Committees appointed on this behalf. The income of the latter Fund is derived from contributions from the Government of Bengal and that of the former from the interest accruing on the endowments of the Fund and fees and contributions from the Christian community.

(iv) *Syedpur Trust Estate Fund—*

The Fund consists of certain estates of the late Hazi Mohamed Mohsin of Hooghly and was created for religious and charitable purposes. The management of the Fund has been entrusted to the Government of Bengal. Out of the income of this Fund a fixed sum of Rs. 5,000 per mensem as well as any surplus annual income after reserving Rs. 10,000 for its working balance is credited to the Mohsin Endowment Fund.

(v) *B. L. Mukherjee's Trust Fund—*

The Fund consists of the property of the late Biharilal Mukherjee of Boinchoo which vested in Government under his will. The income of the Fund is spent in the improvement of schools and dispensaries and in alleviating the sufferings of the poor and the helpless of his native village and the neighbouring villages.

(vi) *Cinematograph Act Fund—*

This Fund was created under an Act of the local Legislature to record receipts and payments in connection with the grant of licenses to cinemas and is under the control of the Board of Censors, Bengal.

(vii) *Bengal State-aid to Industries Act Fund—*

This Fund was created under the provisions of Bengal Act III of 1931. The Director of Industries, Bengal, is the administrator of the Fund. The object of the Fund is to render state-aid for the furtherance of industries in Bengal.

(viii) *Fire Brigade Fund—*

The Fund is administered by the Commissioner of Police, Calcutta, and derives its income from fees, fines and contributions paid by municipalities as required by Act I of 1893, under which the fund was created.

(ix) *Mohsin Endowment Fund—*

The Fund was created out of an endowment made by Haji Mohammed Mohsin for granting scholarships to Mohamedan students. The Fund is under the control of the Government of Bengal.

Civil Deposits **Cr. Rs. 4,25,61,470**

35. The transactions brought to account under this head relate mainly to sums deposited with Government in the daily course of public business by or on behalf of members of the public. The following are the details of the balance :—

	Cr. Rs.
(a) Revenue Deposits	47,38,578
(b) Earnest money Deposits received in the Forest Department	59,102
(c) Deposits for Security of the purchasing agents of the Civil Supplies Dept.	8,16,300
(d) Civil Courts' Deposits	1,18,41,963
(e) Small Cause Courts' Deposits	28,367
(f) Rent Controller's Deposits	1,19,512
(g) Criminal Courts' Deposits	2,55,624
(h) Personal Deposits	2,10,38,642
(i) Police Deposits	1,21,988
(j) Litigation Fund	9,595
(k) Foundling Asylum Fund	1,785
(l) Warders' Benefit Fund	8,912
(m) Public Works Deposits	8,97,023
(n) Charitable Endowment Fund	1,02,452
(o) Deposits of Jute Cess Fund	1,75,663
(p) Unclaimed deposits in the General Provident Fund	52,049
(q) Unclaimed deposits in the Contributory Provident Fund	626
(r) Deposits on account of the cost price of liquor, ganja and bhang	1,50,815
(s) Deposits for work done for Indian States, public bodies or individuals	17,03,468
(t) Deposits of the Chairman, Calcutta Improvement Trust	58,802
(u) Deposits for sanitary works done for local bodies	3,50,626
(v) Deposits on account of Survey and Settlement operations conducted in Private and Wards Estates	18,680
(w) Deposit of fees received by Government servants for work done for private bodies	100
(x) Deposits on account of sale proceeds of stocks of black listed shops and private hoarders	9,898
Total	4,25,61,470

36. There are two entirely different systems of deposit accounts. The first may be called the detailed plan, in which every receipt is treated as a separate item and every payment charged against some particular receipt. The second is the ledger plan, that is, a running account is kept of receipts and payments on some particular account (an estate, an institution, etc.). To every ledger account there is an "Administrator", the person authorised to pay money into the treasury or draw it out. Deposits kept in the latter plan are termed "Personal Deposits".

The method of verification of the balance on the first plan is as follows :—

The receipts and payments which are recorded in detail in deposit registers are posted monthly by totals into a proof-sheet which provides columns for recording the repayment of deposits credited in the same year and in each of the three preceding years. At the end of the year, balances are struck upon the proof-sheet separately for the different districts for each of the four years. The balance of the first year is usually written off the deposit account as all balances unclaimed for more than three complete account years, are ordinarily credited to Government. The aggregate balance on the proof-sheet is then agreed with the balance on the general books of the class of deposits concerned and finally reconciled with the *plus* and *minus* memoranda received from treasuries or when necessary, with the accounts received from the civil and criminal courts. The verification of the ledger form of deposit account consists mainly in agreeing the balance with that claimed by the administrator.

	Cr. Rs.
(a) Revenue Deposits	47,38,578
(b) Earnest money Deposits Received in the Forest Department	59,102
(c) Deposits for security of the purchasing agents of the Civil Supplies Department	8,16,300
(d) Civil Courts' Deposits	1,18,41,963
(e) Small Cause Courts' Deposits	28,367
(f) Rent Controller's Deposits	1,19,512
(g) Criminal Courts' Deposits	2,55,624

37. Except in the cases of (c), (e) and (f) there were differences between the ledger balances and the balances in the separate registers and proof-sheets maintained for each kind of deposit. The differences have been adjusted in the accounts of the year 1944-45.

(h) *Personal Deposits* Cr. Rs. 2,10,38,642

38. Two hundred and fortyfive new Personal Ledger Accounts were opened in various treasuries during the year under review with the sanction of the competent authority.

All the accounts were properly operated upon during the year under review, except in one case where there was a debit balance. The matter is under correspondence.

Balances of the various Personal Ledger Accounts as arrived at in the proof-sheets agree with those shown in the treasury *plus* and *minus* memoranda in all cases except fifteen. Certificates of correctness of balances of the Personal Ledger Accounts have not been received in ninetyfive cases.

There were altogether 1,497 Personal Ledger Accounts open in the various treasuries of the Presidency at the end of the year 1943-44.

The opening and closing balances and the debits and credits of these personal deposits are shown below :—

Dr. Rs.	Cr. Rs.
Opening Balance	1,49,68,729
Total credits during the year	6,61,95,340
6,01,25,427 Total debits during the year	
2,10,38,642 Closing Balance	
8,11,64,069	8,11,64,069

Cr. Rs.

(i) <i>Police Deposits</i>	1,21,988
(j) <i>Litigation Fund</i>	9,595
(k) <i>Foundling Asylum Fund</i>	1,785
(l) <i>Warders' Benefit Fund</i>	8,912

39. These four deposit heads are also grouped under "Personal Deposits". There is no broadsheet for Warders' Benefit Fund, but the balance is intimated to the Inspector General of Prisons, Bengal, through statements showing the receipts, disbursements and balances. Certificates of acceptance of balance in respect of (i), (j) and (k) are outstanding.

40. A brief description of the funds referred to in items (i), (j), (k) and (l) is given below :—

Police Deposits—

The deposit account comprises the accounts of (i) The Calcutta Police Poor Box Fund the object of which is to provide relief to the needy and the distressed in Calcutta, (ii) The Claude Martin Fund meant for the relief of released prisoners, (iii) Malkhana deposits consisting of cash and sale-proceeds of unclaimed or intestate properties and (iv) Miscellaneous deposits.

Litigation Fund—

The Fund was created out of the moneys deposited by the Wards Estates and other local bodies for the purpose of meeting the costs of litigation in appeals in the High Court. The fund is administered by the Legal Remembrancer, Bengal.

Foundling Asylum Fund—

The Fund was created with a portion of the surplus amount of the Orissa Famine Relief Fund. The income of the Fund is derived from the investments made therefrom and is expended for the maintenance of foundlings and payments of remunerations to the Pandits and Matrons of the Asylum. The Commissioner of Police, Calcutta, is the administrator of the Fund.

Warders' Benefit Fund—

The Fund is credited with the fines and penalties realised from the jail warders and is administered by the Inspector General of Prisons, Bengal.

(m) *Public Works Deposits* Cr. Rs. 8,97,923

41. The balance represents the deposits made in cash by the contractors and departmental subordinates, deposits for work to be done, sums due to contractors on closed accounts and other miscellaneous deposits. Certificates of acceptance of balance have not been received in two cases.

(n) *Charitable Endowment Fund* Cr. Rs. 1,02,452

42. Certificates of acceptance of balances have not been received in nine cases.

(o) *Deposits of Jute Cess Fund* Cr. Rs. 1,75,663

43. The net collection at the Calcutta Port on account of Customs duty on exported jute levied under The Bengal Act V of 1911 is credited to this head in the first instance, and then remitted to the Calcutta Improvement Trust quarterly. The balance represents the unremitted amount of this duty.

(p) *Unclaimed Deposits in the General Provident Fund* Cr. Rs. 52,049

(q) *Unclaimed Deposits in the Contributory Provident Fund* Cr. Rs. 626

44. The balances represent the amounts remaining unclaimed for a period exceeding six months and transferred to "Deposits" at the end of the year.

(r) *Deposits on account of the cost price of liquor, ganja and bhong* Cr. Rs. 1,50,815

45. The cost price of liquor, ganja and bhong deposited by the retail vendors and payments therefrom to the contractors for supply of these to the Government warehouses and depots in Bengal are recorded under this head. Certificates of acceptance of balance have not been received in thirteen cases. A discrepancy of Rs. 324 between the ledger balance and that of the broadsheet is under reconciliation.

(s) *Deposits for work done for Indian States, public bodies or individuals* Cr. Rs. 17,03,468

(t) *Deposits of the Chairman, Calcutta Improvement Trust* Cr. Rs. 58,802

46. These two deposit heads are intended to record the transactions in connection with the acquisition of land for public purposes by municipalities or other bodies financially independent of Government and by the Calcutta Improvement Trust respectively. In respect of the former a discrepancy of Rs. 4,004 between the ledger balance and that of the broadsheet is under reconciliation. Certificates of acceptance of balance are outstanding in eleven cases.

(u) *Deposits for sanitary works done for local bodies* Cr. Rs. 3,50,626

47. The balance represents the deposits made by local bodies for sanitary and water supply projects to be executed by the Chief Engineer, Public Health Department, and also cash deposits of contractors as security and other miscellaneous deposits.

(v) *Deposits on account of Survey and Settlement Operations conducted in Private and Wards Estates* Cr. Rs. 18,680

48. This head is intended to record the deposits made by Private and Wards Estates for Survey and Settlement works to be done by Government. Balances have not been accepted in nine cases.

(w) *Deposits on account of sale proceeds of stock of black listed shops and private hoarders* Cr. Rs. 9,898

49. Sale proceeds of the hoarded stocks of the profiteering merchants and private hoarders requisitioned under the Defence of India Rules are recorded under this head.

Other Accounts Cr. Rs. 7,75,627

50. The following are the details of the balance :—

An abstract account of these funds will be found in Part II of this compilation.

	Cr. Rs.
Subventions from Central Road Fund	1,41,700
Deposit Account of grants for Economic Development and Improvement of rural areas	1,33,379
Central Cotton Committee Research Fund	248
Deposit Account of the grant made by the Indian Central Jute Committee	619
Deposit Account of the grant made by the Imperial Council of Agricultural Research	49
Deposit Account of grants from the Central Government for the development of sericultural industry	3,378
Deposit Account of grants from the Central Government for the development of handloom industries	1,73,128
Deposit Account of grants from Sugar Excise Fund	5,810
Deposit Account of grants made by the Indian Research Fund Association	209
Deposit Account of Securities held by Government	3,17,107
Total	7,75,627

Subventions from Central Road Fund Cr. Rs. 1,41,700

51. This head is credited with subventions made by the Central Government from funds created from the additional revenue derived from enhanced duties on motor spirit as a result of the recommendations of the Indian Road Development Committee, to the Provincial Government for expenditure on substantial improvement of roads and bridges and construction of new roads and bridges. This head is debited with the expenditure met from these subventions. A case of diversion pertaining to the year 1938-39 for the amount of Rs. 320 has not yet been settled.

Deposit Account of the grants for Economic Development and Improvement of rural areas Cr. Rs. 1,33,379

52. This head was opened in the accounts of the Provincial Government with effect from 1935-36 and is credited with the grant made to the Government of Bengal by the Central Government out of the special fund created out of the latter's revenue surplus to be spent on schemes for the amelioration of the conditions of the cultivators and rural classes. The account is also credited with contributions from local bodies. Certificates of proper utilisation for sums of Rs. 17,106, Rs. 1,661, Rs. 20,514, Rs. 7,922, Rs. 4,023 and Rs. 1,600 spent during the years 1936-37, 1937-38, 1938-39, 1939-40, 1940-41 and 1943-44 respectively have not yet been received. Certificates of acceptance of balance have not yet been received from the Provincial Government.

Deposit Account of the grant made by the Indian Central Jute Committee . . . Cr. Rs. 619

53. This head is intended for recording transactions relating to the grants made by the Indian Central Jute Committee for the conduct of experimental work on the census of jute crop.

Central Cotton Committee Rs arch Fund Cr. Rs. 248

Deposit Account of the grant made by the Imperial Council of Agricultural Research Cr. Rs. 49

54. These two deposit heads are intended for recording transactions relating to the grants made by the Indian Central Cotton Committee and the Imperial Council of Agricultural Research for the improvement of the growth of cotton and for the improvement of agriculture in Bengal respectively. The certificate of acceptance of balance in respect of the former is still outstanding.

Deposit Account of grants from the Central Government for the development of sericultural industries Cr. Rs. 3,378

Deposit Account of grants from the Central Government for the development of handloom industries Cr. Rs. 1,73,128

55. The nomenclature of the heads is self-explanatory. The balances have not yet been accepted by the administrator in both the cases.

Deposit Account of grants from Sugar Excise Fund Cr. Rs. 5,810

56. This represents the unspent balance of the grants made by the Central Government from the Sugar Excise Fund for the organization and operation of Co-operative Societies among the cane growers in Bengal.

Deposit Account of grants made by the Indian Research Fund Association . . . Cr. Rs. 209

57. The balance represents the unspent amount of the grant made by the Indian Research Fund Association, for expenditure on the scheme for the prevention and cure of malaria. The scheme is financed by the Government of Bengal and the Indian Research Fund Association in equal shares.

Deposit Account of Securities held by Government Cr. Rs. 3,17,107

58. The amount represents the market value of the securities on the 31st March 1940 held by the Government of Bengal on account of "Unclaimed deposits in the Suitors' Fund of the High Court, Calcutta" enhanced by a further investment of Rs. 13,700 in purchasing securities worth Rs. 13,900 during the year under report.

Advances not bearing interest **Dr. Rs. 78,79,813**

59. The classes of transactions included under the group are the following :—

	Dr. Rs.
Advances Repayable	72,79,174
Permanent Advances	5,53,171
Accounts with the Reserve Bank	20,259
Accounts with the Government of Burma	27,209
Total	78,79,813

The balances are reviewed in detail in the following paragraphs :—

Advances Repayable Dr. Rs. 72,79,174

60. The Advances Repayable include (i) various special accounts of large advances or of recurring outlay which are recoverable from different sources, and (ii) a number of petty miscellaneous advances arising in the course of business and recoverable within a short time. The former are usually watched by separate accounts working up to the ledger; the latter are recorded in detail and recoveries watched in the "Objection Books", but only pass as a single account upon the ledger. In the latter case the ledger balance has to be agreed with the aggregate of the details in the "Objection Books" and in the former similar reconciliation is necessary in those cases in which different classes of transactions are included in the same account. The balances outstanding under this head comprise mostly balances of payments made to officers of Government.

61. The balance is sub-divided under the following heads :—

	Dr. Rs.
<i>Civil Advances—</i>	
• Objection Book Advances	6,39,698
Administrator General's Advances	2,725
Public Works Advances—Takavi Works Advances	43,657
<i>Special Advances</i>	65,86,530
<i>Forest Advances</i>	6,564
Total	72,79,174

Objection Book Advances Dr. Rs. 6,39,698

62. Out of the outstanding balance a sum of Rs. 3,01,775 has since been recovered. The unadjusted balance includes a sum of Rs. 10,081 outstanding from previous years. The balances are either in course of recovery, or are awaiting final adjustment, the cases being under correspondence. Reconciliation of discrepancies between the ledger balance and that of the broadsheet is in progress.

Administrator General's Advances Dr. Rs. 2,725

63. This head records the advances drawn by the Administrator General for meeting the costs of obtaining Letters of Administration of the estates under his management. A discrepancy of Rs. 1,700 between the ledger balance and that of the broadsheet is under reconciliation.

Public Works Advances—Takavi Works Advances Dr. Rs. 43,657

64. The balance is adjusted by transfer of an equal amount to the Section "R.—Loans and Advances by the Provincial Government—Advances under Special Laws" as soon as the work is finished and the parties from whom the recoveries will be made are determined by the Collector.

Special Advances Dr. Rs. 65,86,530

65. This head records advances granted to Government officers and others under special orders of the Provincial Government.

The details are :—

	Dr. Rs.
(i) Advances to students and other Indians in the United Kingdom	12,527
(ii) Advances to Controller, Air Raid Precautions	2,24,394
(iii) Advances to Superintendents of Police for maintenance of Police Ration Stores	1,16,123
(iv) Compensation for requisition of motor vehicles	1,60,933
(v) Advances for supply of foodstuff to Government Servants at concessional rates	4,38,475
(vi) Advances to Director of Civil Supplies for distribution of sugar	19,286
(vii) Advances to Food grains Purchasing Officer	50,00,000
(viii) Advances for the erection of filatures	1,00,000
(ix) Advances for purchase of stirrup pumps for non-Government Educational Institutions	7,221
(x) Advances to Government Servants affected by cyclone	210
(xi) Advances for opening an experimental distribution centre at Calcutta	50,000
(xii) Advances to Relief Co-ordination officer	3,87,361
(xiii) Advances to Calcutta Corporation	60,000
(xiv) Advances for manufacture of hand-made paper	10,000
Total	65,86,530

The nature and purpose of the above-named advances are briefly stated below :—

(i) *Advances to students and other Indians in the United Kingdom.*

This represents the balance of the amounts of advance made to students and other Indians in Britain for return to India due to outbreak of war.

(ii) *Advances to Controller, Air Raid Precautions.*

This represents the balance of the advance made for facilitating the payments of contingent expenditure incurred initially by the A. R. P. Controller, Calcutta.

(iii) *Advances to Superintendents of Police for maintenance of Police Ration Stores.*

This represents the balance of the advances made to Superintendents of Police for running ration stores for the Police Department. The advance is finally adjustable under the head "85-A.—Capital outlay on Provincial Schemes connected with the War 1939."

(iv) *Compensation for requisition of motor vehicles.*

This represents the balance of the advance made to the Deputy Commissioner of Police, Public Vehicles Department, for payment of compensation in respect of motor vehicles acquired by the Government of Bengal under the Defence of India Rules for A. R. P. and Civil Defence works.

(v) *Advances for Supply of Foodstuff to Government Servants at concessional rates.*

Advances made to the Heads of Departments or Offices for financing the scheme for the supply of foodstuff to their staff were recorded under this head. The advance is finally adjustable under the head "85-A.—Capital outlay on Provincial Schemes connected with the War 1939".

(vi) *Advances to Director of Civil Supplies for distribution of sugar.*

This represents the advances made to the Director of Civil Supplies in connection with the scheme of distribution of sugar in the province of Bengal.

(vii) *Advances to Food grains Purchasing Officer.*

This represents the advances made to the Food grains Purchasing Officer in order to facilitate payments in connection with the purchase of food grains. The amount on final settlement will be transferred to the head, "85-A.—Capital outlay on Provincial Schemes connected with the War 1939".

(viii) *Advances for the erection of filatures.*

This represents advances made by the Director of Industries to the silk manufacturers for the increase in the production of silk in Bengal.

(ix) *Advances for purchase of stirrup pumps for the Non-Government Educational Institutions.*

The advance is intended for supplying stirrup pumps to Non-Government Educational Institutions in the A. R. P. areas.

(x) *Advances to Government servants affected by cyclone.*

The advance was granted for repairs of houses damaged by cyclone.

(xi) *Advances for opening an experimental distribution centre in Calcutta.*

The advance was granted to the Regional Controller of Civil Supplies for the purpose of opening distribution centres in Calcutta.

(xii) *Advances to Relief Co-ordination Officer.*

The advance was granted for meeting the expenditure connected with the scheme of setting up of poor-houses, orphanages and hospitals.

(xiii) *Advances to Calcutta Corporation.*

The advance was granted to the Calcutta Corporation in connection with the scheme for abatement of nuisance caused by the people assembling before the free kitchens.

(xiv) *Advances for manufacture of hand-made paper.*

The advance was granted for supply of equipment and raw materials to the manufacturers of hand-made paper.

Forest Advances Dr. Rs. 6,564

66. Advances made to the disbursing officers of the Forest Department for meeting contingent and other expenditure in their respective ranges are recorded under this head. There is a discrepancy of Rs. 2,650 between the ledger balance and that of the broadsheet which is under reconciliation.

Permanent Advances Dr. Rs. 5,53,171

67. The balances have not been accepted by the officers concerned in twenty-seven cases.

Accounts with the Reserve Bank Dr. Rs. 20,259

68. The receipts and payments on account of the Reserve Bank appearing in the Government Accounts are in the first instance credited or debited to this head pending clearance with the Bank. The above balance, which is the net result of such transactions, represents the amount due from the Reserve Bank on the 31st March 1944. It has since been realised.

Accounts with the Government of Burma Dr. Rs. 27,209

69. The balance represents the net amount of the debits and credits of the transactions passing between the Government of Burma and the Government of Bengal awaiting clearance through the Reserve Bank of India, Calcutta. It has since been cleared in the accounts of 1944-45.

Suspense—

Investments Dr. Rs. 45,02,250
Other Items Dr. Rs. 19,20,944

70. The classes of transactions included under this head are indicated below :—

Investments—	Cr. Rs.	Dr. Rs.
Suspense Accounts . . . . .	..	45,02,250
Other items—		
(i) Suspense Accounts	5,87,899	52,45,697
(ii) Cheques and Bills	28,48,076	..
(iii) Departmental and Similar Accounts . . . . .	..	1,11,222
Total—Other items	34,35,975	53,56,919
	Net Dr. Rs. 19,20,944	

Investments—

Suspense Accounts—Cash Balance Investment Account Dr. Rs. 45,02,250

71. The balance under this head represents the market value of securities held by the Government of Bengal on account of Reserve Fund of the Official Assignee, the Steam Boilers Inspection Fund and the Suitors' Fund as it stood on the 31st March 1940, when the securities which were previously kept outside the Government account were brought within the accounts, and the market value (as on the 31st March 1944) of the securities worth Rs. 13,900 purchased in 1943-44 on account of the Suitors' Fund. (The market value of the securities in hand on the 31st March 1944 was Rs. 46,78,541).

Other items—	Cr. Rs.	Dr. Rs.
(i) Suspense Accounts	5,87,899	52,45,697

72. The balance is further sub-divided into the following heads :—

Suspense Accounts—	Cr. Rs.	Dr. Rs.
Objection Book Suspense	5,87,899	46,52,453
Discount on Treasury Bills . . . . .	..	2,19,792
Central Accounts Office—		
Reserve Bank Suspense . . . . .	..	3,12,651
Departmental Adjusting Account . . . . .	..	60,801
	5,87,899	52,45,697

Objection Book Suspense	{	Cr. Rs. 5,87,899
	}	Dr. Rs. 46,52,453

73. The entries under this head are zealously watched as there is a general rule that the head should not be operated upon without special orders in each case. There are discrepancies between the ledger balances and those of the broadsheets which are under reconciliation. Sums of Rs. 696 and Rs. 1,383 have since been adjusted in the current year out of the credit and debit balances respectively. The unadjusted amounts include a credit for Rs. 885 pertaining to previous years.

Discount on Treasury Bills *Dr. Rs. 2,19,792*

74. The balance represents the portion of the discount not actually accrued during the year on those Treasury Bills which mature in the next year. The balance has been cleared by debiting the amount to the head "22—Interest on Debt and Other Obligations" in the year 1944-45.

Central Accounts Office—

Reserve Bank Suspense *Dr. Rs. 3,12,651*

75. Transactions passed on from other Accounts Offices through the Inter-provincial Settlement Accounts are initially recorded under this head on receipt of intimation from the Reserve Bank of India, Calcutta, pending final adjustment under the relevant heads. The outstanding balance is in course of settlement.

Departmental Adjusting Account *Dr. Rs. 60,801*

76. This suspense head is intended for recording at the first instance the debits and credits relating to the various Revenue and Service heads appearing in the Treasury accounts or passed on from other provinces, pending clearance by final adjustment in the respective Departmental Accounts. The balance represents the net amount of such debits and credits which could not be adjusted during the year for want of details and vouchers and will be adjusted in the accounts of 1944-45.

(ii) *Cheques and Bills—*

Pre-audit cheques *Cr. Rs. 28,48,076*

77. The balance represents the value of the cheques issued but remaining unpaid on the 31st March 1944. Outstanding cheques aggregating Rs. 29,110 (including Rs. 351 for the year 1942-43) have not yet been cashed.

(iii) *Departmental and Similar Accounts—*

Civil Departmental Balances *Dr. Rs. 1,11,222*

78. The balance is composed of the following items :—

	Dr. Rs.
Scaldah Small Cause Court	1,392
Forest	32,639
Public Works Cash Balance	76,675
Sanitary Works Cash Balance	516
Total	1,11,222

These are cash balances in the hands of the several disbursing officers of different departments. They do not form part of the general cash balance of Government.

SECTION R.—LOANS AND ADVANCES

BY PROVINCIAL GOVERNMENTS **Dr. Rs. 4,70,52,641**

79. The Provincial Loan Account was constituted on the 1st April 1921 to record the transactions in connection with loans and advances granted by Provincial Governments to local bodies, cultivators, etc. The classification of the balances under this head is given in the statement below :—

(1) **Loans to Municipalities, Port Funds, etc.—**

	Dr. Rs.
Loans to Presidency Corporations, Port Trusts and other Port Funds	44,20,800
Loans to Municipalities	34,65,000
Loans to District and other Local Fund Committees	22,20,408
Loans to Land-holders and other Notabilities	9,39,823
Advances to Cultivators	3,11,09,546
Advances under Special Laws	79,561
Miscellaneous Loans and Advances	47,22,905

(2) **Loans to Government Servants—**

House-building Advances	54,970
Advances for purchase of motor cars	29,851
Advances for purchase of other conveyances	3,737
Other Advances	40

Total 4,70,52,641

Loans to Presidency Corporations Dr. Rs. 44,20,800

80. The balance represents the amount of the loans granted to the Calcutta Corporation in 1942-43 and 1943-44 for payment of dearness allowance and supply of essential food-stuffs to its employees. The conditions of repayment have not yet been decided by the Government.

Loans to Municipalities Dr. Rs. 34,65,000

81. The conditions of repayment were fulfilled in all cases.

Loans to District and other Local Fund Committees Dr. Rs. 22,26,408

82. The conditions of repayment were fulfilled in all cases.

Some loss is apprehended in respect of the loan granted to the 24 Parganas District Board for the Magrahat Drainage Scheme. The Government of Bengal have directed that the cess realised by the District Board should be first taken against the outstanding interest and then towards principal. The interest was fully repaid during 1939-40 and the amounts of cess realised are now being taken towards repayment of principal. The amount outstanding on 31st March 1944 in respect of this loan is Rs. 11,82,260. The question of write-off in this case will be taken up by Government in 1954-55 when the actual loss will be ascertained.

Loans to Land-holders and other Notabilities Dr. Rs. 9,39,823

83. The balance is distributed as under :—

	Dr. Rs.
(i) Loans to the Nawab of Dacca	6,15,104
(ii) Loans to the Maharaja of Susang	3,24,719
Total	9,39,823

84. All the balances are considered to be good debts. The conditions of repayment were fulfilled. In respect of the former the repayment is being made in accordance with a revised scheme sanctioned by the Government in September 1942 reducing the half-yearly instalment from Rs. 21,952 to Rs. 7,735.

Advances to Cultivators Dr. Rs. 3,11,09,546

85. The balance is sub-divided into the following heads :—

	Dr. Rs.
(i) Loans under Land Improvement Act XIX of 1883	3,17,427
(ii) Agriculturists' Loan Act XII of 1884	3,03,49,663
(iii) Co-operative Credit Societies Act	50,107
(iv) Loans to small jute-growers	3,92,349
Total	3,11,09,546

86. The balance under (i) includes certain amounts which pertain to (ii). The mistake arose through Government sanctioning under a clerical error loans under (i) although the local authorities asked for loans under (ii). As a rectification of the mistake will involve the execution of fresh bonds by the borrowers it was decided by Government to allow matters to remain as they are.

87. The detailed accounts of (i), (ii) and (iv) loans are kept by the District or Revenue Authorities and those of (iii) by the Registrar, Co-operative Societies, Bengal. They are responsible for watching the recoveries of principal and interest. During the year under review sums of Rs. 12,265 and Rs. 1,870 were written off on account of (i) and (ii) respectively. Complete reports regarding the overdue instalments of principal and interest in respect of the loans are still awaited from the authorities concerned. Discrepancies amounting to Rs. 1,282 and Rs. 9,669 in respect of (i) and (ii) respectively are under reconciliation. Certificates of acceptance of balance are outstanding in two cases under (i), in six cases under (ii) and in two cases under (iv).

Advances under Special Laws Dr. Rs. 79,561

88. The balance is composed of :—

	Dr. Rs.
(i) Zamindari Embankment Advances under Act II (B.C.) of 1882	51,498
(ii) Loans under Bengal Sanitary Improvement Act, 1920	28,063
Total	79,561

89. The Revenue authorities are responsible for watching the recoveries of principal and interest. No portion of the loans is reported to be doubtful. Complete reports regarding the overdue instalments of principal and interest of the loans are still awaited from the authorities concerned. Certificate of acceptance of balance in respect of the former is still outstanding.

Miscellaneous Loans and Advances Dr. Rs. 47,22,905

90. The details of the balances are :—

	Dr. Rs.
(i) Loans to ex-students of the Weaving Institute	6,374
(ii) Loans to Ex-detenus	7,34,416
(iii) Advances to Central Co-operative Bank and multipurposes Societies	8,02,144
(iv) Advances to Bengal Provincial Co-operative Bank	19,58,657
(v) Loans under Bengal State Aid to Industries Act.	537
(vi) Loans to Non-Agriculturists	85,450
(vii) Loans to Fishermen	63,000
(viii) Loans to Traders	3,51,453
(ix) Cattle Purchase Loan	60,000
(x) Advances to Collectors for removal of water hyacinth	98,396
(xi) Loans to Co-operative Jute Sale Societies.	4,000
(xii) Loans to Weavers and Artisans	2,673
(xiii) Loans under Tank Improvement Scheme	5,38,813
(xiv) Miscellaneous	14,992
Total	47,22,905

91. The above loans have been granted by the Government of Bengal to individuals and in some cases to organised bodies under various schemes intended for the benefit of the public or the relief of distress. Fulfilment of conditions of these loans as well as recoveries thereof are watched by different officers subordinate to the Government of Bengal. A sum of Rs. 9,776 was written off under the head (ii) during the year 1943-44 as being irrecoverable. Complete reports regarding the overdue instalments of principal and interest of the loans (i) and (ii) are awaited from the authorities concerned. Balances have not yet been accepted except in the cases of (v), (vii), (ix), (x), (xi), (xii) and (xiii). A discrepancy of Rs. 100 in respect of (iv) is under reconciliation.

Loans to Government servants—

	Dr. Rs.
(i) House-building Advances	54,970
(ii) Advances for purchase of motor cars	29,851
(iii) Advances for purchase of other conveyances	3,737
(iv) Other Advances	40
Total	88,598

92. There are discrepancies between the ledger balances and those in the separate registers maintained in the Account Office; they are under reconciliation. No portion of the balance is reported to be irrecoverable.

SECTION 8.—REMITTANCES Cr. Rs. 28,72,417

I.—Remittances within India—

93. This head consists of :—

	Cr. Rs.	Dr. Rs.
Cash Remittances and Adjustments between officers rendering accounts to the same		
Accountant General or Comptroller	25,11,747	..
Reserve Bank of India Remittances	1,66,672	..
Adjusting Account between Central and Provincial Governments	16,66,620	..
Adjusting Account with Railways . . . . .	..	11,30,602
Inter-provincial Suspense Account . . . . .	..	3,42,020
Total	43,45,039	14,72,622

Net Cr. Rs. 28,72,417

Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller Cr. Rs. 25,11,747

94. The following are the details :—

	Cr. Rs.
1. Forest Remittances	2,61,048
2. Public Works Remittances	19,75,845
3. Sanitary Works Remittances	2,74,254
Total	25,11,747

95. This head covers two different kinds of transactions, one being remittance in actual cash between treasuries and departments rendering accounts to the same Account Office. Each separate remittance of this kind is watched through a remittance register. The transactions of the other class are purely book adjustments made within the accounts of the same Account Office, which are watched through separate registers maintained for the purpose. There is a discrepancy in respect of Public Works Remittances which is under reconciliation.

Reserve Bank of India Remittances Cr. Rs. 1,66,672

96. A scheme was introduced by the Reserve Bank of India with effect from 1st October 1940 to standardise and extend remittance facilities throughout India and Burma. At places where the Reserve Bank has no offices of its own or is not represented by offices or branches of the Imperial Bank, the issue and payment of telegraphic transfers and drafts on Reserve Bank account is undertaken by Government treasuries and sub-treasuries as "Treasury Agencies" of the Bank. Receipts and payments taking place in treasuries on this account are accounted for under this head, and are initially carried against Government balances until cleared with the Bank through daily advices of drawings and encashments. The debits and credits booked under this head are ultimately cleared by corresponding adjustments under the head "Reserve Bank Deposits".

The balance which represents the amount not settled with the Reserve Bank within the year for want of full particulars or due to delayed intimation is in course of settlement.

Adjusting Account between Central and Provincial Governments . . . Cr. Rs. 16,66,620

Adjusting Account with Railways Dr. Rs. 11,30,602

Inter-provincial Suspense Account Dr. Rs. 3,42,020

97. The first head records transactions between the Central Government and the Government of Bengal, the second between the Government of Bengal and the Railways and the third between the Government of Bengal and other Provincial Governments requiring settlement through the Reserve Bank of India, Calcutta. The balances represent the outstanding amounts for which settlement could not be carried out in the Reserve Bank's accounts for the year 1943-44. The settlement for the balances has been made in the Bank's account for 1944-45.

SECTION V.—CASH BALANCE Dr. Rs. 3,06,60,591

98. The following are the details of the closing cash balance :—

	Rs.
Cash in Treasuries	50,80,925
Deposits with the Reserve Bank	2,75,53,869
Remittances in transit	—28,74,203

The *minus* balance against 'Remittances in transit' is mainly due to the fact that credits on account of withdrawals from the currency chest towards the end of the year were accounted for by the Currency Officer in the next year.

Certain discrepancies occurred between the balance shown against 'Remittances in transit' and that certified by the Currency Officer on the Cash Balance Report for March 1944 and also between the balance of "Deposits with the Reserve Bank" and that shown in the statement of balance received from the Central Accounts Office of the Reserve Bank of India. The discrepancy in the latter case has since been reconciled, while that in the former case is in course of settlement.

B.—DEBT, DEPOSIT & REMITTANCE ACCOUNTS.**Part II.—Accounts.****No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS.**

Heads of Receipts. 1	Actuals for 1943-44 2	Heads of Disbursements. 3	Actuals for 1943-44. 4
N.—Public Debt incurred—	Rs	N.—Public Debt discharged—	Rs.
Floating Debt	50,00,51,422	Floating Debt	26,25,61,200
Loans from the Central Government.	11,44,06,000	Loans from the Central Government.	5,05,81,200
Total	61,44,57,422	Total	31,31,42,400
O.—Unfunded Debt incurred—		O.—Unfunded Debt discharged—	
State Provident Funds	64,63,327	State Provident Funds	47,95,333
Total	64,63,327	Total	47,95,333
P.—Deposits and Advances—		P.—Deposits and Advances—	
<i>Deposits not bearing interest—</i>		<i>Deposits not bearing interest—</i>	
Famine Insurance Fund	12,30,818	Famine Insurance Fund	11,97,645
Scheduled Castes Education Fund.	1,50,000	Scheduled Castes Education Fund.	1,03,658
Depreciation Reserve Fund— Government Presses . . . . .	..	Depreciation Reserve Fund— Government Presses	2,020
Deposits of Local Funds	3,68,33,977	Deposits of Local Funds	3,39,44,051
Civil Deposits	10,76,51,158	Civil Deposits	9,29,48,413
Other Accounts	7,33,318	Other Accounts	12,64,433
<i>Advances not bearing interest—</i>		<i>Advances not bearing interest—</i>	
Advances Repayable	1,05,30,628	Advances Repayable	1,07,34,818
Permanent Advances	1,57,971	Permanent Advances	3,11,500
Accounts with the Reserve Bank.	1,08,459	Accounts with the Reserve Bank.	1,05,450
Accounts with the Govern- ment of Burma.	1,447	Accounts with the Govern- ment of Burma.	28,655
<i>Suspense—</i>		<i>Suspense—</i>	
Suspense Accounts	5,34,53,834	Suspense Accounts	5,64,25,360
Cheques and Bills	21,09,86,635	Cheques and Bills	20,92,91,615
Departmental and similar Accounts.	3,05,460	Departmental and similar Accounts.	3,24,191
Total	42,21,43,705	Total	40,86,81,809
R.—Loans and Advances by Pro- vincial Governments—		R.—Loans and Advances by Pro- vincial Governments—	
Loans to Municipalities, Port Funds, etc.	1,14,53,906	Loans to Municipalities, Port Funds, etc.	2,34,68,250
Loans to Government Servants.	1,10,488	Loans to Government Servants.	37,099
Total	1,15,64,454	Total	2,35,05,349
S.—Remittances—		S.—Remittances—	
Cash Remittances and adjust- ments between Officers rendering accounts to the same Accountant General or Comptroller.	89,15,43,388	Cash Remittances and Adjust- ments between Officers rendering accounts to the same Accountant General or Comptroller.	88,06,36,848
Remittances by Bills . . . . .	..	Remittances by Bills	477
Adjusting Account between Central and Provincial Governments.	12,91,738	Adjusting Account between Central and Provincial Governments.	—9,74,882
Adjusting Account with Rail- ways.	2,723	Adjusting Account with Rail- ways.	11,13,846
Carried over	89,28,37,849	Carried over	88,97,76,289
	1,05,46,28,908		74,81,24,891

No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS—*concl'd.*

Heads of Receipts.	Actuals for 1943-44.	Heads of Disbursements.	Actuals for 1943-44.
1	2	3	4
	Rs.		Rs.
Brought forward	1,05,46,28,908	Brought forward	74,81,24,891
S.—Remittances—<i>concl'd.</i>	89,28,37,849	S.—Remittances—<i>concl'd.</i>	88,97,76,289
Inter-provincial Suspense Account.	7,910	Inter-provincial Suspense Account.	—2,31,366
Reserve Bank of India Remittances.	17,74,80,135	Reserve Bank of India Remittances.	17,73,13,463
Total	1,07,03,25,894	Total	1,06,68,58,386
Total Receipts under Debt, Deposit and Remittance heads.	2,12,49,54,802	Total Disbursements under Debt, Deposit and Remittance heads.	1,81,49,83,277
Total Revenue as per Account No. 2 of Part A.	23,55,06,128	Total Expenditure as per Account No. 2 of Part A.	54,08,62,982
TOTAL RECEIPTS	2,36,04,60,930	TOTAL DISBURSEMENTS	2,35,58,46,259
V—(Opening) Cash Balance—		V—(Closing) Cash Balance—	
Cash in Treasuries	37,23,756	Cash in Treasuries	59,80,925
Deposits with the Reserve Bank.	2,40,51,380	Deposits with the Reserve Bank.	2,75,53,869
Remittances in transit	—17,29,216	Remittances in transit	—28,74,203
Total	2,60,45,920	Total	3,06,60,591
GRAND TOTAL	2,38,65,06,850	GRAND TOTAL	2,38,65,06,850

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1943-44 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

1	On 31st March 1943.	On 31st March 1944.	Increase (+) Decrease (-) in the year ended 31st March 1944.
	Rs.	Rs.	Rs.
Capital and other expenditure.			
Commercial Departments—			
Irrigation	5,18,85,691	5,19,75,851	+90,160
Total Commercial Departments	5,18,85,691	5,19,75,851	+90,160
Other Departments—			
Other Accounts	1,23,22,180	29,02,21,969	+27,78,99,809
Total Other Departments	1,23,22,180	29,02,21,969	+27,78,99,809
Total Capital expenditure	6,42,07,871	34,21,97,840	+27,79,89,969
Loans and Advances—			
Loans to Municipalities, Port Funds, etc.	3,49,49,759	4,69,64,043	+1,20,14,284
Loans to Government Servants	(a) 1,61,987	88,598	-73,389
Total Loans and Advances	3,51,11,746	4,70,52,641	+1,19,40,895
Total Capital and other expenditure	9,93,19,617	38,92,50,481	+28,99,30,864
<i>Deduct</i> Contribution from revenue for capital expenditure.	1,97,58,140	1,97,58,149	..
Net capital and other expenditure (outside the Revenue Account).	7,95,61,468	36,94,92,332	+28,99,30,864
Principal sources of Funds.			
Debt—			
Floating Debt . . . . .	..	23,74,90,222	+23,74,90,222
Loans from the Central Government	3,99,84,800	10,38,09,600	+6,38,24,800
Unfunded Debt	4,75,27,115	4,91,95,109	+16,67,994
Total Outstanding Debt	8,75,11,915	39,04,94,931	+30,29,83,016
Sinking Funds and Reserve Funds	22,29,707	23,07,640	+77,933
Net balance under Deposits, Advances, etc. other than those shown separately.	3,15,17,634	4,69,15,737	+1,53,98,103
Remittances	(a) -5,95,091	28,72,417	+34,67,508
Total Debt and other obligations	12,06,64,165	44,25,90,725	+32,19,26,560
<i>Deduct</i> —Cash Balance	-2,60,45,920	-3,06,60,591	+46,14,671
" Investments	-58,81,033	-58,95,171	+14,138
Net provision of Funds	8,87,37,212	40,60,34,963	+31,72,97,751

(a) Differs from last year's closing balance by reason of correction since made.

No. 3.—STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC., DURING THE YEAR AND THE AMOUNT OF DEBT, ETC., AT THE COMMENCEMENT AND THE CLOSE OF THE YEAR.

Description of debt. 1	Amount on 1st April 1943. 2	Additions during the year. 3	Discharges during the year. 4	Amount on 31st March 1944. 5
	Rs.	Rs.	Rs.	Rs.
I.—Public Debt—				
Floating debt—				
Treasury Bills . . . . .	..	29,00,00,000	16,50,00,000	12,50,00,000
Other Floating Loans . . . . .	..	21,00,51,422	9,75,61,200	11,24,90,222
Loans from the Central Government	3,99,84,800	11,44,06,000	5,05,81,200	10,38,09,000
Total Public Debt	3,99,84,800	61,44,57,422	31,31,42,400	34,12,99,822
II.—Unfunded Debt—				
State Provident Funds—				
General Provident Fund	4,20,77,677	56,45,358	41,32,873	4,35,90,162
Indian Civil Service Provident Fund	29,51,369	4,56,791	3,98,127	30,10,033
Indian Civil Service (Non-European Members) Provident Fund	4,30,317	74,993	19,678	4,85,632
Contributory Provident Fund	20,27,975	2,85,874	2,08,348	21,05,501
Other Miscellaneous Provident Funds—				
Non-pensionable Officers' Provident Fund	39,777	311	36,307	3,781
Total Unfunded Debt	4,75,27,115	64,63,327	47,95,333	4,91,95,109
Total Debt and other Interest-bearing obligations.	8,75,11,915	62,09,20,749	31,79,37,733	39,04,94,931

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS.

I.—Famine Insurance Fund.

A.—FAMINE INSURANCE FUND.			
	Rs.		Rs.
Balance on 1st April 1943	1,49,883	Payments from the Fund . . . . .	..
Transfers from the Revenue Account . . . . .	..	Purchases of securities	11,97,645
Interest receipts	33,611	Balance on 31st March 1944	1,83,056
Sales of securities	11,97,207		
Total	13,80,701	Total	13,80,701
B.—INVESTMENT ACCOUNT.			
Balance on 1st April 1943	13,92,484	Sales of securities	11,97,207
Purchases of securities	11,97,645	Balance on 31st March 1944	13,92,922
Total	25,90,129	Total	25,90,129
Balance on 31st March 1944 :—			Rs.
Cash			1,83,056
Investment			13,92,922
			15,75,976
			Rs.
Nominal value of the securities held			14,10,600
Market value as on the 31st March 1944			13,93,546

II.—Depreciation Reserve Fund for Government Presses.

	Rs.		Rs.
Balance on 1st April 1943	4,97,091	Amount expended to meet the cost of renewals and replacements	2,020
Amount appropriated from revenue . . . . .	..	Balance on 31st March 1944	4,95,071
Total	4,97,091	Total	4,97,091

III.—Scheduled Castes Education Fund.

	Rs.		Rs.
Balance on 1st April 1943	1,90,249	Expenditure during the year	1,03,658
Amount contributed by the Provincial Government	1,50,000	Balance on 31st March 1944	2,36,591
Total	3,40,249	Total	3,40,249

IV.—Subventions from Central Road Fund.

	Rs.		Rs.
Balance on 1st April 1943	6,85,155	Amount of expenditure during the year	9,78,564
Amount allotted from the Central Road Fund	4,35,109	Balance on 31st March 1944	1,41,700
Total	11,20,264	Total	11,20,264

V.—Deposit Account of Grants for Economic Development and Improvement of Rural Areas

	Rs.		Rs.
Balance on 1st April 1943	99,099	Amount expended on various schemes	7,847
Amount contributed by the Central Government	40,167	Balance on 31st March 1944	1,33,379
Local contribution	1,960		
Total	1,41,226	Total	1,41,226

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS—*contd.*

VI.—Deposit Account of the Grant made by the Indian Central Jute Committee.

Balance on 1st April 1943	Rs. 297	Expenditure during the year	Rs. 51,600
Amount contributed by the Indian Central Jute Committee	51,922	Balance on 31st March 1944	619
Total	52,219	Total	52,219

VII.—Deposit Account of the Grant made by the Imperial Council of Agricultural Research.

Balance on 1st April 1943	Rs. ..	Amount expended on various researches	Rs. 38,540
Amount contributed by the Imperial Council of Agricultural Research	38,589	Balance on 31st March 1944	49
Total	38,589	Total	38,589

VIII.—Deposit Account of the Grant from the Central Government for the Development of Sericultural Industry.

Balance on 1st April 1943	Rs. 3,285	Amount expended on various schemes	Rs. 36,947
Amount contributed by the Central Government	37,040	Balance on 31st March 1944	3,378
Total	40,325	Total	40,325

IX.—Deposit Account of Grants from the Central Government for the Development of Handloom Industries.

Balance on 1st April 1943	Rs. 1,88,084	Amount expended on various schemes	Rs. 1,24,116
Amount contributed by the Central Government	1,09,160	Balance on 31st March 1944	1,73,128
Total	2,97,244	Total	2,97,244

X.—Central Cotton Committee Research Fund.

Balance on 1st April 1943	Rs. 479	Expenditure during the year	Rs. 5,903
Amount contributed by the Indian Central Cotton Committee	5,672	Balance on 31st March 1944	248
Total	6,151	Total	6,151

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS—*concl'd.*

XI.—Deposit Account of Grants from Sugar Excise Fund.

Balance on 1st April 1943 .	Rs. 5,810	Expenditure during the year .	Rs. ..
Amount contributed by the Central Government .	..	Balance on 31st March 1944 .	5,810
Total .	5,810	Total .	5,810

XII.—Deposit Account of Grants made by the Indian Research Fund Association.

Balance on 1st April 1943 .	Rs. 21,126	Expenditure during the year .	Rs. 20,917
Amount contributed by the Indian Research Fund Association . . . . .	..	Balance on 31st March 1944 .	209
Total .	21,126	Total .	21,126

XIII.—Deposit Account of Securities held by Government.

Balance on 1st April 1943 .	Rs. 3,03,407	Expenditure during the year .	Rs. ..
Receipt during the year . .	(a)13,700	Balance on 31st March 1944 .	3,17,107
Total .	3,17,107	Total .	3,17,107

(a) Represents the market value (as on the 31st March 1944) of the Securities worth Rs. 13,900 purchased in 1943-44 on account of the Suitors' Fund.

No. 5.—STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAYED, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Major and Minor Heads of Account.	1	2	3	4	5	6	7
	Balance on 1st April 1943.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March 1944.	Interest received and credited to revenue.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Loans to Municipalities, Port Funds, etc.—							
Loans to Presidency Corporations, Port Trusts and other Port Funds	16,40,800	27,80,000	44,20,800	..	44,20,800	..	
Loans to Municipalities	32,67,052	4,39,354	37,06,406	2,41,406	34,65,000	1,34,653	
Loans to District and other Local Fund Committees	24,36,504	13,500	24,50,004	2,23,596	22,26,408	57,998	
Loans to Land-holders and other Notabilities	9,50,357	..	9,50,357	10,534	9,39,823	43,409	
Advances to Cultivators	2,01,15,330	1,74,00,123	3,75,15,453	64,05,907	3,11,09,546	6,90,318	
Advances under Special Laws	71,017	27,033	98,050	18,489	79,561	11,802	
Miscellaneous Loans and Advances	64,68,699	28,08,240	92,76,939	45,54,034	47,22,905	12,217	
Total	3,49,49,759	2,34,68,250	5,84,18,009	1,14,53,966	4,69,64,043	9,50,297	
Loans to Government Servants—							
House-building advances	(a) 1,00,055	14,864	1,14,919	59,949	54,970	6,222	
Advances for purchase of motor cars	60,557	16,734	77,291	47,440	29,851	4,816	
Advances for purchase of other conveyances	882	5,501	6,383	2,646	3,737	22	
Passage advances	293	..	293	293	..	355	
Other advances	200	..	200	160	40	236	
Total	1,61,987	37,099	1,99,086	1,10,488	88,598	11,651	
GRAND TOTAL	3,51,11,746	2,35,05,349	5,86,17,095	1,15,64,454	4,70,52,641	9,61,948	

(a) Differs from the last year's closing balance by reason of correction since made.

APPENDIX.

Statement showing the details of commitments referred to in paragraph 10 of Part A of the Report (Page 11).

(Figures are in thousands of rupees.)

Major head of account and name of the work.	Amount of sanctioned estimate.	Expenditure to end of 1942-43.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
Debited to Revenue Account—					
<i>7.—Land Revenue—</i>					
1. Reconstuction of Khasmahal offices and replacement of their furniture in the district of Midnapore.	1,25	..	60	65	1,25
<i>XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—</i>					
2. Reconstruction of Barrackpore Bridge.	2,77	2,53	..	24	2,77
3. Improvement of Tolly's Nulla .	1,78	54	..	1,24	1,78
<i>18.—Other Revenue Expenditure financed from ordinary Revenues—</i>					
4. Budyadhari Peali Scheme, 24-Parganas.	3,27	..	72	2,55	3,27
5. Contour Survey of North Bengal	3,80	61	..	3,19	3,80
6. Improvement of the river Bhairab in the district of Jessore.	2,19	1,73	..	4	1,77
		(of this Government portion is 1,77)			
7. Establishment of an Institute for river research in Bengal.	1,17	15	2	1,00	1,17
8. Relieving flooding in the right bank of the river Damodar.	1,44	1,36	6	2	1,44
9. Remodelling the Damodar Left Embankment from 46th M. P. to 63rd M. P	1,46	20	15	1,11	1,46
10. Re-excavating the Karnapara Khal.	1,01	26	10	65	1,01
11. Remodelling the Damodar Left Embankment between 20th and 39th mile.	1,09,00	..	6,55	1,02,45	1,09,00
12. Closing the breach at Amrpur in the 26th mile of Damodar Left Embankment.	20,61	..	14,70	5,91	20,61
13. Cyclone damage repairs to 24-Parganas Embankments under Diamond Harbour Sub-division.	4,76	75	2,40	30	(a) 3,45
14. Constructing tide bunds in the breaches in Embankment No 39 (Sea-Dyker).	9,03	1,94	3,12	3,97	9,03
15. Constructing tide bunds in the breaches in the Kalinagar Husin Embankment No. 45.	1,64	83	51	30	1,64
16. Cyclone damage repairs to revetment on Schedule D Embankment No. 53 (Doro).	1,97	..	1,25	72	1,97
<i>38.—Medical—</i>					
17. Grant towards improvement of Sadar Hospitals.	4,40	3,15	..	1,25	4,40

(a) Less than the sanctioned estimate.

APPENDIX—*contd.*

Major head of account and name of the work.	Amount of sanctioned estimate.	Expenditure to end of 1942-43.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
Debited to Revenue Account—<i>contd.</i>					
39. Public Health—					
18. Repairs and re-sinking of derelict tube-wells in connection with epidemic work.	(b)	..	8,31	17,69	26,00
42.—Co-operation—					
19. Annual subsidy of Rs. 2 lakhs to enable the Bengal Provincial Co-operative Bank, Ltd., to build up reserves which it should have and would have had but for the losses on the Jute Sale and Supply Societies and to effect substantial reduction in its rate of interest charged to members.	24,00	14,00	2,00	8,00	24,00
50.—Civil Works—					
20. Constructing new civil court building at Howrah.	(c) 3,21	1,28	—10	(d) 2,03	3,21
21. Shifting the Sub-divisional Headquarters from Madaripur to Sakuni.	(e) 6,95	3,34	73	2,88	6,95
22. Constructing Eden School and College buildings and the College Assembly Hall.	2,08	1,34	8	(f) 66	2,08
23. Construction of buildings for the accommodation of the Eden H. E. School and College for Girls at Ramna, Dacca.	1,22	83	2	(f) 37	1,22
	(g) 28	..	..	(f) 28	28
24. Converting the Detention camp at Buxa for confinement of repatriated dangerous life convicts from the Andamans and the fifth columnists from Burma.	(h) 1,10	(i) 1,59	1,37	10	(j) 3,06
25. Construction of buildings for the College Hostel of the Eden H. E. School at Ramna, Dacca.	2,37	1,52	15	(f) 70	2,37
26. Reconstructing Thana building at Darjeeling.	2,23	2,41	5	24	(j) 2,70
	(g) 5	5	1	..	(j) 6
27. Construction of a new Central Jail at Dum Dum.	11,03	9,15	..	26	9,41
	(g) 22	22	..	..	22
28. Construction of Police Section House at 12, Convent Road, Entally.	(e) 1,17	36	17	98	(j) 1,51
	(g) 7	2	..	5	7

(b) Estimate not yet sanctioned.

(c) Includes 17 for the electric portion.

(d) Further work held in abeyance.

(e) Due to sanction of further estimates.

(f) Further work postponed for the present.

(g) Represents figures for the electric portion.

(h) Estimate revised.

(i) Figure for repair portion (10) excluded.

(j) Further estimates under preparation.

APPENDIX—concl'd.

Major head of account and name of the work.	Amount of sanctioned estimate.	Expenditure to end of 1942-43.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
Debited to Revenue Account—concl'd.					
<i>50.—Civil Works—concl'd.</i>					
29. Erecting temporary lines for the E. F. R. Barrack at 'B' (including cost of land, electric installation and lightning conductors).	2,08	1,36	91	30	(k) 2,57
(l) 13	11	1	3	(k) 15	
30. Constructing ¹ an Agricultural Institute at Manipur, Dacca.	6,46	6,04	1	7	6,12
(l) 65	67	6	3	(k) 76	
31. Opening of a Special Jail in the defunct detention Camp at Berhampur.	1,08	65	99	50	(k) 2,14
(l) 21	19	..	1	20	
32. Construction of a double-storied building in the compound of 13, Lord Sinha Road, Calcutta.	1,33	..	69	64	1,33
(l) 9	..	..	9	9	
Total .	2,39,53	59,18	45,64	1,61,50	2,66,32
Debited outside the Revenue Account—					
<i>68.—Construction of Irrigation, etc., Works—</i>					
<i>A.—Irrigation Works—</i>					
33. Reconditioning the Anderson Weir.	5,80	1,96	30	3,54	5,80
Total .	5,80	1,96	30	3,54	5,80
Total Commitments .	2,45,33	61,14	45,94	1,65,04	2,72,12

(k) Further estimates under preparation.

(l) Represents figures for the electric portion.

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