

IX  
5A



सत्यमेव जयते

**Government of West Bengal**

**Appropriation Accounts  
1963-64**

Superintendent, Government Printing  
West Bengal Government Press, Alipore, West Bengal  
1965

IX  
5A



सत्यमेव जयते

**Government of West Bengal**

**Appropriation Accounts  
1963-64**

17  
54

©

**Comptroller and Auditor-General of India**  
**1965**



42339

## TABLE OF CONTENTS

	Page.
Introductory .. .. .	1
Summary of Appropriation Accounts .. .. .	2—8
<b>Appropriation Accounts—</b>	
Grant No. 1—Taxes on Income other than Corporation Tax ..	9
2—Land Revenue .. .. .	9—12
3—State Excise Duties .. .. .	12
4—Taxes on Vehicles . . . . .	13
5—Sales Tax .. .. .	13
6—Other Taxes and Duties .. .. .	14
7—Stamps .. .. .	14—15
8—Registration Fees .. .. .	15—16
9—Interest on Debt and other Obligations .. .. .	17—18
10—Appropriation for Reduction or Avoidance of Debt ..	18—19
11—Parliament and State Legislatures .. .. .	19—21
12—General Administration .. .. .	22—23
13—Administration of Justice .. .. .	23—27
14—Jails .. .. .	27—28
15—Police .. .. .	28—29
16—Miscellaneous Departments—Fire Services .. .. .	29—30
17—Miscellaneous Departments—Excluding Fire Services ..	30—34
18—Scientific Departments .. .. .	35
19—Education .. .. .	35—40
20—Medical .. .. .	40—52
21—Public Health .. .. .	52—58
22—Agriculture—Agriculture .. .. .	59—63
23—Agriculture—Fisheries .. .. .	64—65
24—Animal Husbandry .. .. .	65—69
25—Co-operation .. .. .	70—71

	<b>Page.</b>
<b>Grant No. 26—Industries—Industries</b> .. .. .	72—76
<b>27—Industries—Cottage Industries</b> .. .. .	76—80
<b>28—Industries—Cinchona</b> .. .. .	80
<b>29—Community Development Projects</b> .. .. .	81—86
<b>30—Labour and Employment</b> .. .. .	86—89
<b>31—Miscellaneous Social and Developmental Organisations— Welfare of Scheduled Tribes and Castes and other Backward Classes.</b>	90—93
<b>32—Miscellaneous Social and Developmental Organisations— Excluding Welfare of Scheduled Tribes and Castes and other Backward Classes.</b>	93—94
<b>33—Irrigation</b> .. .. .	95—106
<b>34—Public Works</b> .. .. .	107—113
<b>35—Ports and Pilotage</b> .. .. .	113—114
<b>36—Famine Relief</b> .. .. .	114—118
<b>37—Pensions and Other Retirement Benefits</b> .. .. .	118—119
<b>38—Privy Purses and Allowances of Indian Rulers</b> .. .. .	119
<b>39—Stationery and Printing</b> .. .. .	119
<b>40—Forest</b> .. .. .	120
<b>41—Miscellaneous—Contributions</b> .. .. .	121
<b>42—Miscellaneous—Other Miscellaneous Expenditure</b> .. .. .	121—129
<b>43—Miscellaneous—Expenditure on Displaced Persons</b> .. .. .	129—133
<b>45—Pre-partition Payments</b> .. .. .	133
<b>46—Expenditure connected with the National Emergency, 1962</b>	134—135
<b>47—Capital Outlay on Multipurpose River Schemes—Damodar Valley Project.</b>	135—136
<b>48—Capital Outlay on Public Works</b> .. .. .	137—141
<b>49—Capital Outlay on Road and Water Transport Schemes</b> .. .. .	141—143
<b>50—Capital Outlay on Schemes of Government Trading</b> .. .. .	143—145
<b>51—Public Debt</b> .. .. .	146—147
<b>52—Loans and Advances by State Government</b> .. .. .	147—149
<b>APPENDIX</b> .. .. .	150—153

# Appropriation Accounts of the Government of West Bengal for the year 1963-64

---

## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 1963-64, presents the accounts of sums expended in the year ended the 31st March, 1964, compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

‘O’ stands for original grant or appropriation.

‘S’ stands for supplementary grant or appropriation.

‘R’ stands for reappropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in italics.

In preparing the demands for grants, Government had been following till 1962-63 the “Net System of Voting” ; under this system estimates were prepared for the net expenditure after taking credit for the anticipated receipts or recoveries which are taken in reduction of the expenditure for accounting purposes.

In the demands for 1963-64, Government have adopted the “Gross System of Voting” which is followed at the Centre and in other States, except in respect of one grant (No. 48). Under this system, estimates are prepared for the gross requirements without taking into account the anticipated receipts or recoveries in the grants/appropriations.

## Summary of Appropriation Accounts

Number and name of Grant or Appropriation	Grant or Appropriation	Expenditure	Expenditure compared with Grant or Appropriation.	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>1. Taxes on Income other than Corporation Tax—</b>				
Voted .. ..	6.63,000	6,51,666	11,334	..
<i>Charged</i> .. ..	<i>1,000</i>	<i>694</i>	<i>306</i>	
<b>2. Land Revenue—</b>				
Voted .. ..	7,51,45,000	6,84,04,955	67,40,045	
<i>Charged</i> .. ..	<i>40,000</i>	<i>34,248</i>	<i>5,752</i>	
<b>3. State Excise Duties—</b>				
Voted .. ..	53,39,000	52,84,542	54,456	
<i>Charged</i> .. ..	<i>51,441</i>	<i>49,578</i>	<i>1,866</i>	
<b>4. Taxes on Vehicles—</b>				
<i>Charged</i> .. ..	<i>4,50,000</i>	<i>4,50,000</i>		
<b>5. Sales Tax—</b>				
Voted .. ..	31,14,000	29,99,900	1,14,100	
<i>Charged</i> .. ..	<i>3,000</i>	..	<i>3,000</i>	
<b>6. Other Taxes and Duties—</b>				
Voted .. ..	16,09,000	15,26,498	82,502	
<b>7. Stamps—</b>				
Voted .. ..	14,85,000	15,77,751	..	92,751
<b>8. Registration Fees—</b>				
Voted .. ..	30,85,000	31,72,472	..	87,472
<b>9. Interest on Debt and Other Obligations—</b>				
Voted .. ..	32,10,000	21,78,220	10,31,780	
<i>Charged</i> .. ..	<i>13,23,50,000</i>	<i>11,18,55,516</i>	<i>2,04,94,484</i>	
<b>10. Appropriation for Reduction or Avoidance of Debt—</b>				
Charged .. ..	4,10,00,000	4,10,00,000		

Summary of Appropriation Accounts—*contd.*

3

Number and name of Grant or Appropriation	Grant or Appropriation	Expenditure	Expenditure compared with Grant or Appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>11. Parliament and State Legislatures—</b>				
Voted .. ..	32,15,000	33,07,915	..	92,915
Charged .. ..	76,000	74,280	1,720	
<b>12. General Administration—</b>				
Voted .. ..	3,68,12,000	3,60,86,439	7,25,561	
Charged .. ..	11,79,500	11,32,053	47,447	
<b>13. Administration of Justice—</b>				
Voted .. ..	1,10,63,600	1,11,24,667	..	61,067
Charged .. ..	38,62,400	38,68,974	..	6,574
<b>14. Jails—</b>				
Voted .. ..	1,25,77,000	1,24,93,455	83,545	
<b>15. Police—</b>				
Voted .. ..	11,16,52,800	11,15,55,091	97,709	
Charged .. ..	1,200	81	1,119	
<b>16. Miscellaneous Departments—Fire Services—</b>				
Voted .. ..	49,75,000	48,81,607	93,393	
<b>17. Miscellaneous Departments—Excluding Fire Services—</b>				
Voted .. ..	1,81,72,000	1,84,40,040	..	2,68,040
Charged .. ..	86,000	84,747	1,253	
<b>18. Scientific Departments—</b>				
Voted .. ..	79,000	79,000		
<b>19. Education—</b>				
Voted .. ..	24,39,57,000	25,81,43,695	..	1,41,86,695
<b>20. Medical—</b>				
Voted .. ..	10,98,15,000	10,72,04,242	26,10,758	
Charged .. ..	56,153	53,502	2,651	



Summary of Appropriation Accounts—*contd.*

Number and name of Grant or Appropriation	Grant or Appropriation	Expenditure	Expenditure compared with Grant or Appropriation	
			Less than granted/ appropriated	More than granted/ appropriated;
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>21. Public Health—</b>				
Voted .. .. .	4,03,76,000	4,24,61,894	..	20,85,894
<i>Charged</i> ..	4,000	3,633	367	
<b>22. Agriculture—Agriculture—</b>				
Voted .. .. .	9,70,68,000	7,20,42,072	2,50,25,928	
<i>Charged</i> ..	11,000	..	11,000	
<b>23. Agriculture—Fisheries—</b>				
Voted .. .. .	47,78,000	26,98,650	20,79,350	
<b>24. Animal Husbandry—</b>				
Voted .. .. .	4,92,44,000	3,51,84,176	1,40,59,824	
<i>Charged</i> ..	4,636	4,636		
<b>25. Co-operation—</b>				
Voted .. .. .	1,06,81,000	97,03,569	9,77,431	
<b>26. Industries—Industries—</b>				
Voted .. .. .	3,72,41,001	2,37,98,367	1,34,42,634	
<i>Charged</i> ..	3,000	2,604	396	
<b>27. Industries—Cottage Industries—</b>				
Voted .. .. .	1,80,22,000	1,53,34,076	26,87,924	
<i>Charged</i> ..	100	78	22	
<b>28. Industries—Cinchona—</b>				
Voted .. .. .	29,31,000	28,56,602	74,398	
<b>29. Community Development Projects—</b>				
Voted .. .. .	3,87,42,400	3,65,08,729	22,33,671	
<i>Charged</i> ..	49,65,000	67,03,096	..	17,38,096
<b>30. Labour and Employment—</b>				
Voted .. .. .	1,41,03,200	1,43,77,110	..	2,73,050
<i>Charged</i> ..	600	..		

**Summary of Appropriation Accounts** *contd.*

5

Number and name of Grant or Appropriation	Grant or Appropriation	Expenditure	Expenditure compared with Grant or Appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>31. Miscellaneous Social and Developmental Organisations—Welfare of Scheduled Tribes and Castes and other Backward Classes—</b>				
Voted .. .. .	1,05,19,000	1,05,74,381	..	55,381
<b>32. Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and other Backward Classes—</b>				
Voted .. .. .	1,38,99,000	1,27,61,505	11,37,495	
<b>33. Irrigation—</b>				
Voted .. .. .	8,99,68,000	9,42,33,344	..	42,65,344
<b>34. Public Works—</b>				
Voted .. .. .	13,00,99,000	15,63,74,352	..	2,62,75,352
Charged .. .. .	17,31,000	15,03,527	2,27,373	
<b>35. Ports and Pilotage—</b>				
Voted .. .. .	15,26,000	11,80,986	3,45,014	
<b>36. Famine Relief—</b>				
Voted .. .. .	5,73,56,000	6,20,45,343	..	46,89,343
<b>37. Pensions and other Retirement Benefits—</b>				
Voted .. .. .	1,96,25,000	1,89,54,949	6,70,051	
Charged .. .. .	2,77,000	2,75,343	1,657	
<b>38. Privy Purses and Allowances of Indian Rulers—</b>				
Voted .. .. .	1,58,000	1,48,381	9,619	
<b>39. Stationery and Printing—</b>				
Voted .. .. .	95,28,000	91,27,009	4,00,991	
<b>40. Forest—</b>				
Voted .. .. .	1,85,44,000	1,65,25,809	20,18,191	
Charged .. .. .	5,000	4,865	135	

Summary of Appropriation Accounts—*contd.*

Number and name of Grant or Appropriation	Grant or Appropriation	Expenditure	Expenditure compared with Grant or Appropriation	
			Less than granted/appropriated	More than granted/appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>41. Miscellaneous—Contributions—</b>				
Voted .. ..	1,99,00,000	1,93,91,853	5,08,147	
Charged .. ..	7,98,000	7,09,187	88,813	
<b>42. Miscellaneous—Other Miscellaneous Expenditure—</b>				
Voted .. ..	8,95,81,000	7,38,34,231	1,57,46,769	
Charged .. ..	5,93,000	48,791	5,44,209	
<b>43. Miscellaneous—Expenditure on Displaced Persons—</b>				
Voted .. ..	5,38,44,000	5,22,03,375	16,40,625	
Charged .. ..	37,87,000	37,12,000	75,000	
<b>45. Pre-partition Payments—</b>				
Voted .. ..	25,000	22,282	2,718	
<b>46. Expenditure connected with the National Emergency, 1962—</b>				
Voted .. ..	1,66,02,000	1,00,64,070	65,37,930	
<b>47. Capital Outlay on Multi-purpose River Schemes—Damodar Valley Project—</b>				
Voted .. ..	16,95,06,000	9,34,02,560	7,61,03,440	
<b>48. Capital Outlay on Public Works—</b>				
Voted .. ..	9,00,81,000	7,92,23,280	1,08,57,720	
Charged .. ..	42,300	40,545	1,755	
<b>49. Capital Outlay on Road and Water Transport Schemes—</b>				
Voted .. ..	55,78,001	20,60,218	35,17,783	
Charged .. ..	21,000	7,300	13,700	

**Summary of Appropriation Accounts—contd.**

Number and name of Grant or Appropriation	Grant or Appropriation	Expenditure	Expenditure compared with Grant or Appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>50. Capital Outlay on Schemes of Government Trading—</b>				
Voted .. ..	29,05,34,000	25,89,56,964	3,15,77,036	
Charged .. ..	23,000	24,850	..	1,850
<b>51. Public Debt—</b>				
Charged .. ..	16,67,70,000	14,47,31,352	2,20,41,648	
<b>52. Loans and Advances by State Government—</b>				
Voted .. ..	36,19,34,000	35,28,66,825	90,67,175	
<b>Totals—</b>				
Voted .. ..	2,40,79,62,002	2,22,80,29,187	23,23,67,049	5,24,34,234
Net saving .. ..			17,99,32,815	
Charged .. ..	35,81,98,333	31,63,78,580	4,35,66,273	17,46,520
Net saving .. ..			4,18,19,753	
<b>Grand Total</b> .. ..	<b>2,76,61,60,335</b>	<b>2,54,44,07,767</b>	<b>27,59,33,322</b>	<b>5,41,80,754</b>
<b>Amount of excess—</b>				
Voted (see paragraph 21 of the Audit Report)			.. ..	5,24,34,234
Charged (see paragraph 22 of the Audit Report)			.. ..	17,46,520

The expenditure shown above does not include an amount of Rs. 2,394 (*Charged*) met out of advances taken from the Contingency Fund which were not subsequently reimbursed to the Fund during the year by taking supplementary appropriations. The details of this expenditure are as follows :—

Major Head	Amount of advance	Date of sanction of advance
	Rs.	
124—Capital Outlay on Schemes of Government Trading ( <i>Charged</i> ).	2,394	26th December, 1963 and 27th February, 1964.

**Summary of Appropriation Accounts—concl'd.**

The excesses over the following grants require regularisation :

Number of Grant	Name of the Grant
7	Stamps.
9	Registration Fees.
11	Parliament and State Legislatures.
13	Administration of Justice.
17	Miscellaneous Departments—Excluding Fire Services.
19	Education.
21	Public Health.
30	Labour and Employment.
31	Miscellaneous Social and Developmental Organisations—Welfare of Scheduled Tribes and Castes and other Backward Classes.
33	Irrigation.
34	Public Works.
36	Famine Relief.

The excesses which occurred over the following charged appropriations also require regularisation :

Number of Appropriation	Name of Appropriation.
13	Administration of Justice.
29	Community Development Projects.
50	Capital Outlay on Schemes of Government Trading.

As the grants and appropriations are for the gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries which are adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts.

The reconciliation between the total expenditure according to the Appropriation Accounts for 1963-64 and the Finance Accounts for this year is shown below :

	Voted. Rs.	Charged. Rs.
Total expenditure according to the Appropriation Accounts.	2,22,80,20,187	31,63,78,580
Deduct—Total of recoveries shown in Appendix (page 153).	56,43,47,274	2,25,10,046
Net total expenditure as shown in Statement No. 10 of the Finance Accounts.	1,66,36,81,913	29,38,68,534

The details of the recoveries referred to are given in the Appendix (pages 150-153).

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Article 149 of the Constitution of India read with paragraph 11(4) of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947. On the basis of the information and explanations that my officers have obtained, I certify that these accounts are correct, subject to the observations in the Audit Report, 1965.

The NEW DELHI,

A. K. ROY,  
Comptroller and Auditor-General of India.

22 JUL 1965

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

9

	Total Grant or Appropriation.	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
<b>Major Head "4—Taxes on Income other than Corporation Tax"</b>			
Voted—			
	Rs.		
Original ..	6,63,000	6,51,666	—11,334
Supplementary ..			
	6,63,000		
Amount surrendered during the year (March, 1964)			9,951
Charged—			
	Rs.		
Original ..	1,000	694	—306
Supplementary ..			
	1,000		
Amount surrendered during the year (March, 1964)		..	306

**Grant No. 2—Land Revenue**

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
<b>Major Heads "9—Land Revenue" and "92—Payment of compensation to Landholders, etc., on the aboli- tion of the Zamindari system".</b>			
Voted—			
	Rs.		
Original ..	7,51,45,000	6,84,04,955	—67,40,045
Supplementary ..			
	7,51,45,000		
Amount surrendered during the year (March, 1964).	..	..	36,03,030
Charged—			
	Rs.		
Original ..	10,000	34,248	—5,752
Supplementary ..	30,000		
	40,000		
Amount surrendered during the year	..	..	Nil

## Notes and Comments—

## Voted Grant

(i) The saving was Rs. 67·40 lakhs, out of which only an amount of Rs. 36·03 lakhs was surrendered and that too on the 31st March, 1964.

(ii) There were appreciable savings in this grant during the previous two years also, as indicated below :

Year	Total provision (In lakhs of rupees)	Saving	Percentage of saving	Reasons for the saving
1961-62 ..	9,21·19	3,35·67	36·4	Mainly less payment of final compensation consequent on diversion of staff to General Election work.
1962-63 ..	8,55·44	2,14·51	25·1	Mainly non-payment of final compensation owing to (i) delay in obtaining verified statements from the <i>ex-intermediaries</i> and (ii) inadequacy of the number of disbursing officers.

(iii) The saving during the year 1963-64 occurred mainly under the following group heads :

Total Grant	Actual Expenditure	Excess + Saving —
-------------	--------------------	-------------------

(In lakhs of rupees)

## 9—Land Revenue

## C—SURVEY, SETTLEMENT AND RECORD OPERATIONS

C(c)—Major settlement operations in connection with Estate Acquisition scheme—

O. ..	62·86	} 50·81	50·66	—0·15
R. ..	—12·05			

The total saving of Rs. 12·20 lakhs forming 19·4 per cent of the original provision was stated to be mainly due to diversion of more staff to the 'Compensation set-up' following a post-budget decision.

E—EXPENDITURE IN CONNECTION WITH *EX-ZAMINDARI* ESTATES

E(b)—Outlay on Improvements—

O. ..	33·39	} 20·64	17·77	—2·87
R. ..	—12·75			

The total saving of Rs. 15·62 lakhs in the original provision (46·8 per cent.) was explained as mainly due to post-budget transfer of the work of 'Maintenance and repairs to *ex-Zamindari Embankments*' in Midnapore district to the control of the Irrigation and Waterways Department and consequential change in classification of the expenditure to Grant No. "33—Irrigation."

Total Grant	Actual Expenditure	Excess + Saving —
----------------	-----------------------	----------------------

(In lakhs of rupees)

**"92—Payment of compensation to Landholders, etc., on the abolition of the Zamindari system."**

**G—COMPENSATION**

**G-2—Final compensation in lieu of acquired lands—**

O.	..	2,00·00	}	1,40·00	1,02·69	—37·31
R.	..	—60·00				

The total saving of Rs. 97·31 lakhs in the original provision (48·7 per cent.) was explained as mainly due to—

- (1) less payment of final compensation (of petty nature up to Rs. 1,000 through local camp offices) owing to delay in formulating the procedure for the payment (Rs. 19·50 lakhs) and
- (2) non-payment of compensation owing to non-preferment of claims by the *ex-intermediaries* (Rs. 37·31 lakhs).

The reasons for the remaining saving of Rs. 40·50 lakhs were not communicated by the controlling authority.

(iv) In the following group head, the excess remained uncovered and the additional fund provided by reappropriation as late as on the 31st March, 1964, proved largely inadequate :

**9—Land Revenue**

**E—EXPENDITURE IN CONNECTION WITH *EX-ZAMINDARI* ESTATES**

**E(c)—Temporary Establishment and other charges for payment of compensation—**

O.	..	1,16·98	}	1,20·82	1,30·88	+10·06
R.	..	3·84				

The reasons for the excess expenditure were not furnished by the controlling officer.



(v) The following is a case of excessive reappropriation of funds :—

			Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)					
<b>"9—Land Revenue"</b>					
<b>E—EXPENDITURE IN CONNECTION WITH EX-ZAMINDARI ESTATES</b>					
<b>E(a)—Collection of Revenue—</b>					
O.	..	1,52.87	} 1,56.03	1,53.44	—2.50
R.	..	3.16			

The augmentation of the provision made by reappropriation of Rs. 3.16 lakhs on the 31st March, 1964, proved excessive as it resulted in a final saving of Rs. 2.50 lakhs under this group head. The reasons for providing additional funds as also for the final saving were not furnished by the controlling officer.

### Grant No. 3—State Excise Duties

			Total Grant or Appropriation	Actual Expenditure	Excess + Saving —
			Rs.	Rs.	Rs.
<b>Major Head—"10—State Excise Duties"</b>					
<b>Voted—</b>					
	Rs.				
Original	..	53,39,000	} 53,39,000	52,84,542	—54,458
Supplementary	..	..			
Amount surrendered during the year.			..	..	Nil
<b>.Charged—</b>					
Original	..	1,000	} 51,444	49,578	—1,866
Supplementary	..	50,444			
Amount surrendered during the year (March, 1964).			..	..	1,865

**Taxes on Vehicles (All Charged)**

13

	Total Appropriation	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
<b>Major Head "11—Taxes on Vehicles"</b>			
	Rs.		
<i>Original</i> ..	4,50,000	4,50,000	..
<i>Supplementary</i> ..	..		
<i>Amount surrendered during the year</i>	..	..	<i>Nil</i>

**Notes and comments—**

The expenditure represents the compensation paid to the Corporation of Calcutta under the Bengal Motor Vehicles Tax Act, 1932.

**Grant No. 5—Sales Tax**

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
<b>Major Head—"12—Sales Tax"</b>			
<b>Voted—</b>	Rs.		
<i>Original</i> ..	31,14,000	29,99,900	—1,14,100
<i>Supplementary</i> ..	..		
<i>Amount surrendered during the year (March, 1964).</i>	..	..	73,000
<b>Charged—</b>			
<i>Original</i> ..	3,000	..	—3,000
<i>Supplementary</i> ..	..		
<i>Amount surrendered during the year (March, 1964).</i>	..	..	3,000

## Grant No. 6—Other Taxes and Duties—(All Voted)

		Total Grant.	Actual Expenditure.	Excess + Saving —
		Rs.	Rs.	Rs.
<b>Major Head "13—Other Taxes and Duties."</b>				
	Rs.			
Original ..	16,09,000	16,09,000	15,26,498	-82,502
Supplementary ..				
Amount surrendered during the year (March, 1964)				77,309

## Grant No. 7—Stamps (All voted)

		Total Grant	Actual Expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
<b>Major Head "14—Stamps"</b>				
	Rs.			
Original ..	13,92,000	14,85,000	15,77,751	+92,751
Supplementary	93,000			
Amount surrendered during the year				Nil

## Notes and comments—

(i) The excess of Rs. 92,751 requires to be regularised.

This grant was exceeded in the last year also by Rs. 1.02 lakhs against the total provision of Rs. 12.77 lakhs.

(a) The excess in 1963-64 occurred mainly under the following sub-head :

(In lakhs of rupees)

## A—NON-JUDICIAL.

## A—2—Charges for the sale of Stamps (discount)—

O .. ..	6.50	6.63	7.40	+0.77
S .. ..	0.21			
R .. ..	-0.08			

The excess was explained as due to increased payment of discount to stamp-vendors consequent on increase in the sale of stamps during the closing months of the year.

(b) There were also excesses of comparatively small amounts under the following sub-heads :—

			Total Grant.	Actual Expenditure.	Excess + Saving —
			(In lakhs of rupees)		
<b>A—NON-JUDICIAL.</b>					
<b>A—1—Superintendence—</b>					
<b>District Establishment—</b>					
<b>Contract contingences—</b>					
O .. .. .	0.58	}	0.49	0.56	+0.07
R .. .. .	-0.09				
<b>B—JUDICIAL.</b>					
<b>B—J—Superintendence —</b>					
Proportion transferred from Non-Judicial			0.56	0.59	+0.03
<b>B—2—Charges for the sale of Stamps (discount)—</b>					
O .. .. .	0.67	}	0.77	0.84	+0.07
R .. .. .	0.10				

**Grant No. 8—Registration Fees—(All voted)**

			Total Grant	Actual Expenditure	Excess + Saving —
			Rs.	Rs.	Rs.
<b>Major Head "15—Registration Fees"</b>					
Rs.					
Original ..	28,96,000	}	30,85,000	31,72,472	+87,472
Supplementary	1,89,000				
Amount surrendered during the year.					Nil

**Notes and comments—**

The expenditure exceeded the grant by Rs. 87,472 which requires to be regularised.

(a) The excess occurred mainly under the sub-head indicated below ; this was attributed to entertainment of increased number of staff to cope with the rush of registrations and larger volume of work.

	Total Grant.	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)			
<b>B—DISTRICT CHARGES</b>			
<b>B—2—Pay of establishment—</b>			
O .. .. .	14.48	15.50	+0.48
S .. .. .	0.85		
R .. .. .	-0.31		
	15.02		

(b) There were excesses of comparatively small amounts under the following sub-heads :—

<b>B—DISTRICT CHARGES</b>			
<b>B—1—Pay of Officers—</b>			
O .. .. .	5.00	5.15	+0.05
S .. .. .	0.30		
R .. .. .	-0.20		
	5.10		
<b>B—3—Allowances, honoraria etc.—</b>			
O .. .. .	4.38	4.18	+0.09
R .. .. .	-0.29		
	4.09		
<b>B—4—Contract contingencies—</b>			
O .. .. .	1.90	2.59	+0.11
S .. .. .	0.52		
R .. .. .	0.06		
	2.48		
<b>B—5—Other contingencies—</b>			
O .. .. .	1.47	1.86	+0.09
R .. .. .	0.30		
	1.77		
<b>B—6—Cost for landlords' fee Establishment and for service of notice under section 26(c) of the B. T. Act as amended up to 1938.</b>			
<b>Pay of establishment—</b>			
O .. .. .	0.42	0.99	+0.07
S .. .. .	0.13		
R .. .. .	0.37		
	0.92		

	Total Grant or Appropriations	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
<b>Major Head "16—Interest on Debt and Other Obligations".</b>			
<b>Voted—</b>			
	Rs.		
Original ..	20,00,000	21,78,220	—10,31,780
Supplementary ..	12,10,000		
Amount surrendered during the year.			Nil.
<b>Charged—</b>			
Original ..	13,23,50,000	11,18,55,516	—2,04,94,484
Supplementary ..			
Amount surrendered during the year (March, 1964)			1,59,81,127

**Voted Grant****Notes and comments—**

(i) The saving of Rs. 10.32 lakhs formed 32.1 per cent. of the total provision and 85.3 per cent. of the Supplementary provision (Rs. 12.10 lakhs) obtained on the 30th March, 1964.

(ii) No portion of the saving was surrendered.

(iii) In view of the saving of Rs. 10.32 lakhs, the supplementary grant of Rs. 12.10 lakhs obtained on the 30th March, 1964, for meeting anticipated increased expenditure on payment of interest on compensation to the *ex-intermediaries* under the Estates Acquisition Act, proved largely in excess of requirements.

The saving occurred under the following group head :—

**A—INTEREST ON ORDINARY  
DEBT—**

(In lakhs of rupees)

(i) Debt raised in India—

A(i)(3) Interest on other obligations—

O .. ..	20.00	32.10	21.78	—10.32
S .. ..	12.10			

The reasons for the saving of Rs. 10.32 lakhs (32.1 per cent. of the total provision) were not furnished by the controlling authority.

In the preceding year also, a huge saving of Rs. 43.75 lakhs forming 87.5 per cent. of the provision, was contributed by this group head due to less payment of interest on compensation to the *ex-intermediaries*.

## CHARGED APPROPRIATION

(i) The saving of Rs. 2,04.94 lakhs in the Charged Appropriation formed 15.5 per cent. of the original appropriation of Rs. 13,23.50 lakhs.

The provision remained unutilised to a substantial extent in the following group heads :—

	Total Appropriation	Actual Expenditure	Excess + Saving —
			(In lakhs of rupees)
<b>A—INTEREST ON ORDINARY DEBT—</b>			

## A-1—Debt raised in India—

## A-1(d)—Interest on Other Loans—

O .. .. .	23.61	} 19.07	19.04	-0.03
R .. .. .	-4.54			

The total saving of Rs. 4.57 lakhs in the original appropriation (19.4 per cent.) was mainly due to less payment of interest charges on 'Loans from Life Insurance Corporation' and 'Loans from the National Co-operative Development and Warehousing Board'.

The reasons for the less payment were not intimated by the Controlling Officer.

B—INTEREST ON INTER-GOV-  
ERNMENTAL DEBT—

O .. .. .	10,19.57	} 8,63.21	8,18.69	-44.52
R .. .. .	-1,56.36			

The total saving of Rs. 200.88 lakhs in the original appropriation (19.7 per cent.) was mainly due to less payment of interest on loans for Damodar Valley Project to the Central Government. This was attributed to less realisation of interest charges on capital advances made by the State Government as the Damodar Valley Corporation authorities withheld a portion of the interest charges (Rs. 1,31.41 lakhs) in partial adjustment of proportionate share of the estimated revenue deficit (Rs. 2,62.70 lakhs) payable by the State Government in respect of Irrigation and Flood Control Works which had not been made available to the Corporation.

**Appropriation for Reduction or Avoidance of Debt**  
(All Charged)

	Total Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving — Rs.	
<b>Major Head—"17—Appropriation for Reduction or Avoidance of Debt".</b>				
	Rs.			
Original ..	4,10,00,000	} 4,10,00,000	4,10,00,000	..
Supplementary ..				
Amount surrendered during the year ..		..	Nil	

**Notes and comments—**

The expenditure under this Appropriation represents contributions of Rs. 3,23·15 lakhs to the Sinking Fund and Rs. 86·85 lakhs to the Depreciation Fund for the amortisation of loans raised in the open market.

The balances in these Funds at the end of 1963-64 were as shown below :—

			(In lakhs of rupees)
Sinking Fund	..	..	13,94·95
Depreciation Fund	..	..	3,86·05
			_____
Total	..		17,81·00
			_____

The accounts of the transactions of the Sinking Fund and Depreciation Fund are given in statement No. 19 at pages 147—148 of the Finance Accounts, 1963-64 of the Government of West Bengal.

**Grant No. 11—Parliament and State Legislatures.**

			Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving -
			Rs.	Rs.	Rs.
<b>Major Head "18—Parliament and State Legislatures".</b>					
			Rs.		
<b>Voted—</b>					
Original	..	32,15,000	} 32,15,000	33,07,915	+92,915
Supplementary	..				
Amount surrendered during the year (March, 1964).			..	..	5,409
<b>Charged—</b>					
Original	..	76,000	} 76,000	74,280	-1,720
Supplementary	..				
Amount surrendered during the year (March, 1964).			..	..	1,718



## Notes and comments—

## Voted Grant.

(i) The expenditure in the voted grant exceeded the provision by Rs. 92,915 which requires to be regularised.

In the preceding year also, the voted provision of this grant was exceeded by Rs. 4.08 lakhs (12.1 per cent. of the provision).

(ii) The excess occurred under the following sub-heads; this was partly counter-balanced by minor savings under several other sub-heads [see also Note (iii) below]:

	Total Grant.	Actual Expenditure.	Excess + Saving —
--	-----------------	------------------------	----------------------

(In lakhs of rupees).

## B—STATE LEGISLATURE.

## B(1)—Legislative Assembly—

B(1)1—Pay of officers	..	5.30	5.32	4.0.02
-----------------------	----	------	------	--------

## B(1)3—Allowances, honoraria, etc.—

O.	..	4.00	} 5.63	6.12	+0.49
R.	..	1.63			

## B(2)—Legislative Council—

## B(2)1—Pay of officers—

O.	..	1.68	} 1.60	1.75	+0.15
R.	..	-0.08			

## B(2)3—Allowances, honoraria, etc.—

O. ..	..	1.25	} 1.48	1.58	+0.10
R. ..	..	0.23			

	Total Grant.	Actual Expenditure.	Excess + Saving -
--	-----------------	------------------------	----------------------

(In lakhs of rupees)

## C—ELECTIONS.

## C(2)—Other election charges—

C(2)(a) Preparation and printing  
of electoral rolls for the—(i) House of the people and State  
Legislative Assembly—

O. .. ..	2.86	} 1.50	1.67	+0.17
R. .. ..	-1.36			

C(2)(b) Expenditure on elections  
to—(iv) House of the People and State  
Legislative Assembly (held simul-  
taneously)—

O. .. ..	6.00	} 5.30	5.62	+0.32
R. .. ..	-0.70			

## C(2)(d) Miscellaneous—

O. .. ..	1.50	} 0.69	0.84	+0.15
R. .. ..	-0.81			

(iii) In the following group head, the provision was not utilised to a substantial extent—

## C.—ELECTIONS.

## C(2) Other election charges—

C(2)(a) Preparation and printing  
of electoral rolls—

O. .. ..	2.92	} 1.57	1.72	+0.15
R. .. ..	-1.35			

The net saving of Rs. 1.20 lakhs in the original provision (41.1 per cent.) was explained as due to not taking up of intensive revision of the Assembly electoral rolls; the reasons for this were not furnished by the controlling authority.

		Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
		Rs.	Rs.	Rs.
<b>Major Head "19—General Administration".</b>				
	Rs.			
<b>Voted—</b>				
Original ..	3,46,80,000	} 3,68,12,000	3,60,86,439	-7,25,561
Supplementary	21,32,000			
Amount surrendered during the year (March, 1964).		..	..	3,51,216
<b>Charged—</b>				
Original ..	11,63,000	} 11,79,500	11,32,053	-47,447
Supplementary	16,500			
Amount surrendered during the year (March, 1964).		..	..	16,877

**Notes and comments—****Voted Grant.**

(i) In view of the saving of Rs. 7.26 lakhs in the grant, the supplementary grant (Rs. 21.32 lakhs) obtained on the 30th March, 1964 proved to be in excess of requirements.

The supplementary grant proved excessive mainly under the following group heads :

Total Grant.	Actual Expenditure.	Excess + Saving —
--------------	---------------------	-------------------

(In lakhs of rupees).

**E—DISTRICT ADMINISTRATION.****E(1)—The General Administration—**

O. ..	..	1,31.67	} 1,35.39	1,32.88	-2.51
S. ..	..	5.91			
R. ..	..	-2.19			

The total saving of Rs. 4.70 lakhs formed 79.5 per cent. of the supplementary grant of Rs 5.91 lakhs under this group head.

Out of the above saving, a saving of Rs. 3·03 lakhs was attributed mainly to :

- (a) unfilled vacancies due to late appointment, non-acceptance of appointments by some W.B.C.S. recruits and drawing of pay by some Officers employed on Civil Defence work from Civil Defence Budget chargeable to Grant No. 46 (Rs. 1·50 lakhs) and
- (b) less requirement of funds for payment of rewards to Chowkidars in some of the districts (Rs. 1·14 lakhs).

The reasons for the balance saving of Rs. 1·67 lakhs were not furnished by the controlling authority.

Total Grant.	Actual Expenditure.	Excess + Saving —
--------------	---------------------	-------------------

(In lakhs of rupees)

G—MISCELLANEOUS.

(i)(2)—Miscellaneous—

Q. .. ..	14·93	}	16·75	16·07	-0·68
S. .. ..	2·61				
R. .. ..	-0·79				

The total saving of Rs. 1·47 lakhs forming 56·5 per cent. of the supplementary grant was attributed mainly to non-payment of the charges for cost of aircraft. (Morava) due to delay in presentation of claim by the party concerned (Rs. 2·20 lakhs). This was purchased for Official fours of Ministers and Government Officials.

Grant No. 13—Administration of Justice

			Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
			Rs.	Rs.	Rs.
<b>Major Head "21—Administration of Justice."</b>					
<b>Voted—</b>					
		Rs.			
Original ..	1,00,43,000	}	1,10,63,600	1,11,24,667	+61,067
Supplementary	10,20,600				
Amount surrendered during the year (March, 1964).			..	..	600
<b>Charged—</b>					
Original ..	33,91,000	}	38,62,400	38,68,97₹	+6,57₹
Supplementary	4,71,400				
Amount surrendered during the year.			..	..	Nil

## Notes and comments—

## Voted Grant.

(i) The expenditure exceeded the grant by Rs. 0·61 lakh. In the previous year also, this grant was exceeded by Rs. 0·12 lakh.

The excess of Rs. 61,067 requires to be regularised.

(ii) (a) An excess of Rs. 1·22 lakhs under the following sub-head was attributed to non-provision of funds for the payment of arrear rent to the Corporation of Calcutta by the City Civil and Sessions Courts, Calcutta; the provision could not be made due to late receipt of information from the Land Acquisition Collector, Calcutta.

	Total Grant.	Actual Expenditure.	Excess + Saving —
--	-----------------	------------------------	----------------------

(In lakhs of rupees)

H. CIVIL AND SESSIONS  
COURTS.H4. City Civil and Sessions  
Courts—

H.4(5) Other Contingencies ..	0·17	1·39	+1·22
-------------------------------	------	------	-------

(b) The sub-heads under which excesses of comparatively small amounts occurred, are indicated below :

## B. OFFICIAL ASSIGNEE.

## B1. Pay of officers—

O. .. ..	0·10	}	0·11	0·12	+0·01
R. .. ..	0·01				

## C. OFFICIAL RECEIVER.

## C5. Other Contingencies—

O. .. ..	0·27	}	0·26	0·32	+0·06
R. .. ..	-0·01				

## D. LAW OFFICERS.

## D1. English Law Officers—

D1(4) Contingencies ..	0·01	0·04	+0·03
------------------------	------	------	-------

			Total Grant.	Actual Expenditure.	Excess + Saving —
(In lakhs of rupees)					
D(2) Legal Remembrancer—					
D2(3) Allowances, honoraria, etc.—					
O. .. ..	..	2.01	} 2.11	2.22	+0.11
S. .. ..	..	0.25			
R. .. ..	..	—0.15			
D3. Muffassal Establishment—					
D3(2) Pay of Establishment—					
O. .. ..	..	0.14	} 0.21	0.26	+0.05
R. .. ..	..	0.07			
G. PRESIDENCY MAGISTRATES' COURTS.					
G1. Presidency Magistrates—					
G1(6) Grants-in-aid	..	..	..	0.01	+0.01
G-2. Municipal Magistrates—					
G.2(1) Pay of officers	..	..	0.33	0.37	+0.04
H. CIVIL AND SESSIONS COURTS.					
H-1—Civil and Sessions Courts—					
H-1(1) Pay of Officers—					
O. .. ..	..	14.80	} 16.10	16.13	+0.03
S. .. ..	..	1.65			
R. .. ..	..	—0.35			
H-1(2) Pay of Establishment—					
O. .. ..	..	24.20	} 25.97	26.16	+0.19
S. .. ..	..	1.90			
R. .. ..	..	—0.13			

			Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)					
<b>H1(3) Allowances, honoraria, etc.—</b>					
O. ..	...	6.45	7.27	7.29	+0.02
S. ..	..	1.05			
R. ..	..	-0.23			
<b>H1(4) Contract Contingencies—</b>					
O. ..	..	3.65	3.57	3.59	+0.02
R. ..	..	-0.08			
<b>H1(6) Grants -in-aid .. ..</b>					
			..	0.11	+0.11
<b>H2—Process Serving Establish- ment—</b>					
<b>H2(3) Allowances, honoraria, etc.</b>			0.29	0.37	+0.08
<b>H4—City Civil and Sessions Courts—</b>					
<b>H4(1) Pay of Officers—</b>					
O. ..	..	2.02	2.31	2.32	+0.01
R. ..	..	0.29			

## J—CRIMINAL COURTS

### J.2(1)—Police Case Hospitals—

#### J.2(1)(4)—Contingencies—

O	..	0.13	0.14	0.24	+0.10
R	..	0.01			

(c) The excesses were partly counterbalanced by savings under other sub-heads.

## Charged Appropriation

The excess of Rs. 6,574 requires to be regularised. This was the result of excesses under the following five sub-heads partly counterbalanced by minor savings under several other sub-heads :

			Total Appropriation	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)					
<b>A.—HIGH COURT</b>					
<b>A2.—Original Side—Registrar</b>					
<b>A2(1) Pay of Officers—</b>					
O	..	1.93	} 2.05	} 2.07	} +0.02
S	..	0.10			
R	..	0.02			
<b>A2(2) Pay of Establishment—</b>					
O	..	7.54	} 8.11	} 8.16	} +0.05
S	..	0.61			
R	..	-0.04			
<b>A2(3) Allowances, honoraria, etc.—</b>					
O	..	1.72	} 2.15	} 2.17	} +0.02
S	..	0.04			
R	..	0.39			
<b>A2(4) Contract Contingencies—</b>					
O	..	0.35	} 0.37	} 0.39	} +0.02
S	..	0.02			
<b>A2(6) Grants-in-aid</b>	..	..	..	0.18	+0.18

## Grant No. 14—Jails (All Voted)

			Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving — Rs.
<b>Major Head—"22—Jails"</b>					
Rs.					
Original	..	1,17,65,000	} 1,25,77,000	} 1,24,93,455	} —83,545
Supplementary	..	8,12,000			
Amount surrendered during the year (March, 1964).			..	..	2,282



## Notes and comments :

The following is a case of unnecessary supplementary provision :

			Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)					
<b>A.—JAILS</b>					
<b>A(3)—Central Jails—</b>					
O	..	43.39	} 42.65	42.87	+0.22
S	..	2.11			
R	..	-2.85			

In view of the net saving of Rs. 2.63 lakhs in the total provision, the supplementary grant of Rs. 2.11 lakhs obtained on the 30th March, 1964 proved entirely unnecessary.

The saving was attributed mainly to less purchase of dietary articles due to poor response from the contractors as a result of uncertain market conditions and late decision to purchase rice from the Food Department on a bare-minimum monthly requirement basis (Rs. 2.83 lakhs).

## Grant No. 15—Police

			Total Grant or Appropriation	Actual Expenditure	Excess + Saving —
			Rs.	Rs.	Rs.
<b>Major Head—"23—Police"</b>					
<b>Voted—</b>					
		Rs.	} 11,16,52,800	11,15,55,091	—97,709
Original	..	10,71,27,000			
Supplementary		45,25,800			
Amount surrendered during the year (March, 1964).			..	..	7,88,240
<b>Charged—</b>					
			} 1,200	81	—1,119
Original	..	1,000			
Supplementary		200			
Amount surrendered during the year (March, 1964).			..	..	969

## Notes and comments .

## Voted Grant

(i) The surrender of Rs. 7.88 lakhs made on the 31st March, 1964, proved excessive as the actual saving in the grant came upto Rs. 0.98 lakh.

(ii) In the following group heads, the supplementary grant obtained on the 30th March, 1964 proved excessive :—

			Total Grant	Actual Expenditure	Excess + Saving —
			(In lakhs of rupees)		
<b>A—PRESIDENCY POLICE</b>					
<b>(e) Port Police—</b>					
O	..	27.69	} 29.58	29.51	—0.07
S	..	6.53			
R	..	—4.64			

The total saving of Rs. 4.71 lakhs forming 72.1 per cent of the supplementary provision was stated to be mainly due to :

- (i) vacancies in different ranks of the force ; and
- (ii) non-receipt of bills from the Commissioners for the Port of Calcutta for replacement of two condemned Steam Launches for Port Police.

**J—WORKS**

O	..	3.90	} 6.09	6.05	—0.04
S	..	6.29			
R	..	—4.10			

The total saving of Rs. 4.14 lakhs formed 65.8 per cent of the supplementary provision ; the reasons for the saving were not furnished by the controlling officer.

**Grant No. 16—Miscellaneous Departments—Fire Services (All Voted)**

			Total Grant	Actual Expenditure	Excess + Saving —
			Rs.	Rs.	Rs.
<b>Major Head "26—Miscellaneous Departments"</b>					
			Rs.		
Original	..	45,76,000	} 49,75,000	48,81,607	—93,393
Supplementary	..	3,99,000			
Amount surrendered during the year (March, 1964).	..	..	..	..	1,32,410

**Notes and comments—**

In the following group head, the supplementary provision obtained on the 30th March, 1964 proved almost unnecessary :—

	Total Grant	Actual Expenditure	Excess + Saving —
			(In lakhs of rupees)

**B.—PEACE TIME FIRE SERVICES—**

O	..	5.00	} 5.70	5.03	—0.67
S	..	2.00			
R	..	—1.30			

The total saving of Rs. 1.97 lakhs (28.1 per cent. of the total provision) was stated to be due mainly to slow progress of work of "Supplying and erection of pumping machinery and subsequent pipe connection" owing to failure of the contractors.

**Grant No. 17—Miscellaneous Departments—Excluding Fire Services**

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.

**Major Head "26—Miscellaneous Departments"**

	Rs.				
Original	..	1,77,28,000	} 1,81,72,000	1,84,40,040	+2,68,040
Supplementary	..	4,44,000			
Amount surrendered during the year (March, 1964).		..	..	..	697

**Charged—**

Original	..	2,000	} 86,000	84,747	—1,253
Supplementary	..	84,000			
Amount surrendered during the year.		..	..	..	Nil

Notes and comments :—

**Voted Grant**

(i) The excess of Rs. 2,68,040 requires to be regularised.

(ii) Excesses occurred in the preceding three years also as indicated below :

Year	Total provision	Excess
(In lakhs of rupees)		
1960-61 .. .. .	56.92	9.80
1961-62 .. .. .	60.38	11.76
1962-63 .. .. .	189.17	0.12

(iii) The excesses in 1963-64 occurred under the following sub-heads :—

	Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)			

**A. Inspector of Steam Boilers**

(a) Inspector of Steam Boilers—

Allowances, honoraria, etc.—

O ..	0.87	} 0.88	0.94	+0.06
R ..	0.01			

**D—ADMINISTRATION OF THE INDIAN PARTNERSHIP ACT, 1932**

Pay of Establishment ..	0.11	0.13	+0.02
-------------------------	------	------	-------

**F—MISCELLANEOUS**

(g) Preservation of old correspondence of the West Bengal districts—

Pay of establishment ..	0.12	0.14	+0.02
Contingencies .. .. .	..	0.05	+0.05

(h) Preparation of District Gazetteers—

Contingencies—

O ..	0.15	} 0.14	0.20	+0.06
R ..	-0.01			

32 Grant No. 17—Miscellaneous Departments—Excluding Fire Services.—*contd.*

			Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)					
F—MISCELLANEOUS					
(i) Food					
(c) Calcutta (including Industrial Area) Rationing.					
Pay of establishment	..		29.00	29.30	+0.30
Allowances, honoraria, etc.—					
O	..	3.00	3.35	3.41	+0.06
R	..	0.35			
(d) District Distribution—					
Pay of establishment—					
O	..	29.50	45.57	46.05	+0.48
R	..	16.07			
Allowances, honoraria, etc.—					
O	..	3.00	6.50	6.56	+0.06
R	..	3.50			
Contingencies—					
O	..	3.60	6.30	6.66	+0.36
R	..	2.70			
(e) Directorate of Transportation—					
Pay of establishment—					
O	..	13.50	14.21	14.49	+0.28
R	..	0.71			
Allowances, honoraria, etc.—					
O	..	2.25	2.18	2.30	+0.12
R	..	—0.07			
Contingencie,—					
O	..	5.30	5.75	5.77	+0.02
R	..	0.45			

Total Grant                  Actual Expenditure                  Excess + Saving —

(In lakhs of rupees)

(f) Directorate of Storage—

Pay of establishment—

O	..	7.00	}	8.00	8.12	+0.12
R	..	1.00				

Allowances, honoraria, etc.—

O	..	1.00	}	0.91	0.93	+0.02
R	..	—0.09				

Contingencies—

O	..	1.80	}	2.00	2.11	+0.11
R	..	0.20				

(j) District Distribution, Procurement and Inspection Branch—

Pay of officers—

O	..	..	}	0.62	0.63	+0.01
R	..	0.62				

Pay of establishment—

O	..	..	}	8.15	8.23	+0.08
R	..	8.15				

**F(k)—SUPPLIES**

(A) Directorate of Consumers' Goods—

Pay of establishment—

O	..	7.00	}	8.07	8.09	+0.02
S	..	0.68				
R	..	0.39				

34 Grant No. 17—Miscellaneous Departments—Excluding Fire Services.—concl'd.

			Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)					
<b>(B) Directorate of Textiles—</b>					
Pay of establishment—					
O	..	2.00	} 2.13	2.14	+0.01
S	..	0.30			
R	..	—0.17			
Contingencies—					
O	..	0.01	} 2.24	2.26	+0.02
S	..	2.23			
<b>F(m) Housing Directorate—</b>					
Pay of officers	..	..	1.70	1.98	+0.28
Allowances, honoraria, etc.	..	..	0.99	1.02	+0.03
Contingencies	..	..	0.55	0.72	+0.17
Tools and Plant—					
O	..	0.50	} 0.53	0.69	+0.16
R	..	0.03			
<b>G—CONTROLLER OF RENTS</b>					
Pay of establishment—					
O	..	2.50	} 2.56	2.64	+0.08
R	..	0.06			
Contingencie:—					
O	..	1.10	} 1.23	1.25	—0.02
S	..	0.10			
R	..	0.03			

**Grant No. 18—Scientific Departments (All Voted)**

35

	Total Grant	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
<b>Major Head "27—Scientific Departments"</b>			
	Rs.		
Original ..	77,000	79,000	..
Supplementary ..	2,000		
Amount surrendered during the year (March, 1964).	..	..	9,000

**Grant No. 19—Education (All Voted)**

	Total Grant.	Actual Expenditure.	Excess + Saving —
	Rs.	Rs.	Rs.
<b>Major Head "28—Education"</b>			
	Rs.		
Original ..	21,24,65,000	25,81,43,695	+1,41,86,695
Supplementary	3,14,92,000		
Amount surrendered during the year	..	..	Nil

**Notes and comments—**

(i) In view of the excess of Rs. 1,41.87 lakhs, the supplementary grant of Rs. 3,14.92 lakhs obtained on the 30th March, 1964 proved largely inadequate.

(ii) The provision under the grant was exceeded in the preceding four years also as indicated below:

Year.	Total provision.	Excess.
	(In lakhs of rupees)	
1959-60 ..	14,35.50	1,59.37
1960-61 ..	15,79.96	96.05
1961-62 ..	20,22.22	1,08.17
1962-63 ..	21,67.23	1,68.74

In all the years, the excesses were stated to be mainly due to more expenditure on Development Schemes.



(iii) The excess of Rs. 1,41,86,695 over the grant requires to be regularised. This was the result of excesses totalling Rs. 2,13.05 lakhs over the provision of Rs. 20,42.06 lakhs made under 77 sub-heads partly counterbalanced by savings amounting to Rs. 71.18 lakhs in the provision of Rs. 3,58.81 lakhs made under 83 sub-heads.

(iii) (a) The excess occurred mainly under the following sub-heads:—

			Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees.)					
<b>W—DEVELOPMENT SCHEMES</b>					
<b>W(i)-Third Five-Year Plan—</b>					
O.	..	5,57.90	8,65.54	9,40.76	+75.22
S.	..	3,00.56			
R.	..	7.08			

The excess of Rs. 75.22 lakhs was stated to be due to increased expenditure on "Improvement of the condition of service of teachers etc". under Secondary Education (Rs. 81.73 lakhs), partly set off by less expenditure on other heads.

In view of the excess, the supplementary grant of Rs. 3,00.56 lakhs taken on the 30th March, 1964 and the additional fund of Rs. 7.08 lakhs provided by reappropriation as late as on the 31st March, 1964, proved largely inadequate. In the preceding year also, the provision under this head was exceeded by Rs. 1,52.89 lakhs.

**W(iii)-Second Five-Year Plan—**

(Committed expenditure)	..	5,58.39	6,20.43	+62.04
-------------------------	----	---------	---------	--------

The excess forming 11.1 per cent. of the provision was stated to be mainly due to increased expenditure on—

- (a) Improvement of the condition of service of teachers of Primary Schools (Rs. 10.22 lakhs) and Multipurpose Schools (Rs. 36.32 lakhs),
- (b) Improvement of non-Government Colleges, etc. (Rs. 10.73 lakhs) and
- (c) Financial assistance for free elementary education for girls up to the age of 14, etc. (Rs. 8.01 lakhs), partly set off by less expenditure on other heads.

(iii) (b) The sub-heads under which other excesses of comparatively large amounts occurred are indicated below:—

**B(i)-Government Arts Colleges for men—**

**B(i)6-Lump provision for research grant to Government Colleges—**

O.	..	0.55	0.68	1.81	+1.13
R.	..	0.13			

			Total Grant.	Actual Expenditure.	Excess + Saving —
			(In lakhs of rupees)		
C(i)-Grants to non-Government Arts Colleges for men—					
Non-recurring—Other Grants—					
O.	..	6.80	} 7.70	11.27	+3.57
R.	..	0.90			

**J—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS**

J(i)-Direct grants to non-Government Primary Schools for boys and girls—

Recurring—

O.	..	6.00	} 6.08	10.36	+4.28
R.	..	0.08			

The reasons for the final excesses in these cases ranging from 22.2 to 166.1 per cent. of the total provisions were not furnished by the controlling authority.

**G—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS**

G(i)(a)-Direct Grants to non-Government Secondary Schools for boys—

Non-recurring—

Other grants—

O.	..	56.00	} 51.51	54.90	+3.39
R.	..	-4.49			

The reasons for the final excess were not furnished by the controlling authority.

In view of the final excess, the reduction of the original provision made by re-appropriations in March, 1964 proved largely excessive.

**H—GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION.**

Grants to the Board of Secondary Education—

Recurring—

Ordinary Grants ..	..	30.00	51.18	+21.18
--------------------	----	-------	-------	--------

	Total Grant.	Actual Expenditure.	Excess + Saving —
--	--------------	---------------------	-------------------

(In lakhs of rupees.)

**J—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS.**

J(i)-Direct Grants to non-Government Primary Schools for boys and girls—

Non-recurring—

Other Grants .. ..	10.00	16.61	+6.61
--------------------	-------	-------	-------

**T—MISCELLANEOUS—**

T(f)-Expansion of education and welfare services to relieve educated unemployed.	7.00	19.39	+12.39
--	------	-------	--------

The reasons for the excesses ranging from 66.1 to 177.0 per cent. of the provisions under the above three sub-heads were not furnished by the controlling authority.

T(e)—National Cadet Corps—

T(e)-4—Other Contingencies—

O. .. 5.45	} 6.10	8.40	+2.30
R. .. 0.65			

The excess which formed 37.7 per cent. of the total provision was stated to be mainly due to increase in the rates of travelling and refreshment allowances to cadets and holding of refresher courses for larger number of N. C. C. Officers.

**W—DEVELOPMENT SCHEMES**

W(iv)—Centrally-sponsored schemes (Committed Expenditure)—

O. .. 20.09	} 28.86	35.27	+6.41
R. .. 8.77			

The excess which formed 22.2 per cent. of the total provision was stated to be mainly due to increased expenditure on

- (a) Expansion of teachers training facilities at primary stage for providing universal free and compulsory primary education (Rs. 2.74 lakhs),
- (b) Development of Bengal Engineering College (Rs. 2.40 lakhs) and
- (c) Engineering College at Durgapur (Rs. 0.85 lakh).

	Total Grant.	Actual Expenditure.	Excess + Saving -	
	(In lakhs of rupees.)			
<b>W—DEVELOPMENT SCHEMES</b>				
<b>W(ii)—First Five-Year Plan (Committed Expenditure).</b>	3,52.45	3,58.98	+6.53	
The excess was stated to be mainly due to increased expenditure on				
(a) Introduction and expansion of Basic education (Rs. 2.97 lakhs) and				
(b) Emoluments of primary school teachers (Rs. 3.20 lakhs).				
(iii)-(c) Excesses of comparatively small amounts occurred under the following sub-heads :—				
<b>B—GOVERNMENT ARTS COLLEGES.</b>				
<b>B(i)—Government Arts Colleges for men—</b>				
<b>B(i)2—Pay of establishment—</b>				
O. ..	3.49	} 3.86	3.88	+0.02
R. ..	0.37			
<b>B(i)3—Allowances, honoraria, etc.—</b>				
O. ..	1.59	} 2.75	2.82	+0.07
R. ..	1.16			
<b>B(i)4—Contract contingencies—</b>				
O. ..	0.77	} 0.82	0.94	+0.12
R. ..	0.05			
<b>B(i)5—Other contingencies—</b>				
O. ..	2.76	} 2.82	3.05	+0.23
R. ..	0.06			
<b>B(ii)—Government Arts Colleges for women—</b>				
<b>B(ii)2—Pay of establishment..</b>	0.78	0.85	+0.07	
<b>B(ii)4—Contract contingencies ..</b>	0.55	0.64	+0.09	
<b>B(ii)5—Other contingencies—</b>				
O. ..	1.00	} 1.09	1.31	+0.22
R. ..	0.09			

			Total Grant.	Actual Expenditure.	Excess + Saving —
(In lakhs of rupees.)					
<b>C—GRANTS TO NON-GOVERNMENT ARTS COLLEGES.</b>					
C(ii)—Grants to non-Government Arts Colleges for women—					
O.	..	0.66	1.45	1.49	+0.04
R.	..	0.79			
<b>D—GOVERNMENT PROFESSIONAL COLLEGES.</b>					
D(b)—Training Colleges for teachers—					
D(b)(1)—Pay of officers—					
O.	..	1.26	1.28	1.31	+0.03
R.	..	0.02			
D(b)2— Pay of establishment ..			0.23	0.24	+0.01
D(b)5—Other contingencies—					
O.	..	0.31	0.29	0.31	+0.02
R.	..	-0.02			
D(c)—Government College of Arts and Crafts—					
D(c)2—Pay of establishment—					
O.	..	0.32	0.29	0.31	+0.02
R.	..	-0.03			
D(c)4—Contract contingencies—					
O.	..	0.14	0.12	0.14	+0.02
R.	..	-0.02			
D(d)—Goenka College of Commerce and Business Administration—					
D(d)4—Contract contingencies—					
O.	..	0.06	0.08	0.09	+0.01
R.	..	0.02			

			Total Grant	Actual Expenditure	Surplus Saving	+ -
			(In lakhs of rupees)			
<b>E—GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES.</b>						
Other Grants—						
O.	..	0.17	} 0.18	0.63	+0.45	
R.	..	0.01				
<b>F—GOVERNMENT SECONDARY SCHOOLS.</b>						
F(i)(a)—Government Secondary Schools for boys—						
F(i)(a)2—Pay of Establishment—						
O.	..	1.42	} 1.44	1.51	+0.07	
R.	..	0.02				
F(i)(a)3—Allowances, honoraria, etc.—						
O.	..	0.56	} 0.88	1.02	+0.14	
R.	..	0.32				
F(i)(a)4—Contract contingencies—						
O.	..	0.87	} 0.92	1.05	+0.13	
R.	..	0.05				
F(i)(a)5—Other contingencies—						
O.	..	1.59	} 1.74	1.84	+0.10	
R.	..	0.15				
F(i)(b)—Government Secondary Schools for girls—						
F(i)(b)4—Contract contingencies—						
O.	..	0.33	} 0.38	0.39	+0.01	
R.	..	0.05				

	Total Grant	Actual Expenditure	Excess + Saving -
		(In lakhs of rupees)	
<b>G—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.</b>			
G(i)(a)—Direct grants to non-Government Secondary Schools for girls—			
Recurring—			
Ordinary grant .. .. .	..	0.25	+0.25
G(ii)—Direct grants to non-Government Secondary Schools for boys and girls (Anglo Indian)—			
Non-recurring—			
Other grants—			
O. .. .	0.88	} 1.00	1.03
R. .. .	0.12		
} +0.03			
<b>K—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION FOR BOYS AND GIRLS.</b>			
K(1)—Expenditure in connection with the maintenance of completed C. D. P. and N. E. S. blocks—			
Non-recurring—			
Other grants .. .. .	46.30	47.02	+0.72
<b>L—GOVERNMENT SPECIAL SCHOOLS</b>			
L(a)(i)—Training Schools for masters—			
L(a)(i)1—Pay of officers—			
O. .. .	0.06	} 0.05	0.06
R. .. .	-0.01		
} +0.01			
L(a)(i)4—Contract contingencies—	..	0.01	+0.01
L(a)(i)5—Other contingencies ..	0.10	0.13	+0.03

			Total Grant	Actual Expenditure	Excess + Saving —
			(In lakhs of rupees)		
<b>L(b)—Guru Training Schools—</b>					
L(b)1—Pay of Officers ..			0.56	0.73	+0.17
L(b)5—Other contingencies—					
O.	..	2.18	} 2.21	2.86	+0.65
R.	..	0.03			
<b>L(c)—Madrassa—</b>					
L(c)2—Pay of Establishment—					
O.	..	0.14	} 0.16	0.20	+0.04
R.	..	0.02			
L(c)3—Allowances, honoraria, etc.—					
O.	..	0.06	} 0.17	0.18	+0.01
R.	..	0.11			
<b>L(e)—Government Tols—</b>					
L(e)3—Allowances, honoraria, etc.—					
R.	..	0.01	0.01	0.03	+0.02
<b>M—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.</b>					
<b>M(i)—Direct grants to non-Government Special Schools for boys and masters—</b>					
Recurring—					
Training Schools ..			..	0.02	+0.02
Sanskrit Tols .. ..			1.46	2.27	+0.81
Other Miscellaneous Schools—					
O.	..	0.15	} 0.18	0.40	+0.22
R.	..	0.03			
Non-recurring—					
Building, furniture and equipment grants—					
O.	..	0.15	} 0.16	0.22	+0.06
R.	..	0.01			



	Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees)
<b>M(ii)—Direct Grants to non-Government special schools for girls and mistresses—</b>			
<b>Non-recurring—</b>			
Building, furniture and equipment grants.	..	0.01	+0.01
<b>N—DIRECTION.</b>			
N.1—Pay of officers .. ..	1.71	1.73	+0.02
<b>N.2—Pay of Establishment—</b>			
O. .. 2.54	} 2.64	2.66	+0.02
R. .. 0.10			
<b>O—INSPECTION</b>			
<b>O(i)(a)—Inspection—Mens' Branch</b>			
<b>O(i)(a)—Pay of officers—</b>			
O. .. 6.20	} 6.36	6.91	+0.55
R. .. 0.16			
O(i)(a)2—Pay of Establishment ..	5.40	5.46	+0.06
<b>O(i)(a)3—Allowances, honoraria, etc.—</b>			
O. .. 1.45	} 1.51	1.62	+0.11
R. .. 0.06			
<b>O(i)(a)4—Contract contingencies—</b>			
O .. 0.48	} 0.49	0.52	+0.03
R. .. 0.01			
<b>O(i)(b)—Inspection.—Womens' Branch—</b>			
O(i)(b)1—Pay of officers ..	0.52	0.55	+0.03
O(i)(b)4—Contract contingencies	0.11	0.13	+0.02

			Total Grant	Actual Expenditure	Excess + Saving —
			(In lakhs of rupees)		
<b>P—SCHOLARSHIPS</b>					
In Arts Colleges—	..	..	0.80	0.87	+0.07
In Secondary Schools	..	..	0.76	0.94	+0.18
In Primary Schools	..	..	0.02	0.03	+0.01
<b>General Stipends—</b>					
O.	..	2.33	2.26	2.31	+0.05
R.	..	-0.07			
<b>R—EXPENDITURE FOR PRO- MOTION OF EDUCATION AMONGST EDUCATION- ALLY BACKWARD CLAS- SES—</b>					
R.1—Pay of Establishment	..	..	0.02	0.03	+0.01
R.2—Allowances, honoraria, etc.	..	..	0.03	0.09	+0.06
R.5—Other contingencies	..	..	0.15	0.20	+0.05
R.6—Grants-in-aid, contribution, etc.	..	..	5.50	5.75	+0.25
R.7—Stipends and scholarships	..	..	5.54	5.57	+0.03
<b>T—MISCELLANEOUS</b>					
<b>T(a)—Youth Welfare Works under Physical Director—</b>					
<b>T(a)1—Pay of Establishment—</b>					
O.	..	0.26	0.23	0.25	+0.02
R.	..	-0.03			
T(a)5—Other contingencies	..	..	0.27	0.28	+0.01
T(a)6—Grants-in-aid, contribu- tion, etc.	..	..	0.94	1.53	+0.59
T(a)7—Grants in aid, grants to local bodies in lieu of rates and taxes.	..	..	..	0.01	+0.01

Grant No—19. Education—*contd.*

	Total Grant	Actual Expenditure	Excess + Saving —
	(In lakhs of rupees)		
<b>T(c)—Vangiya Sanskrita Association—</b>			
<b>T(c)5—Other contingencies—</b>			
O. .. 0.05	} 0.08	0.09	+0.01
R. .. 0.03			
<b>T(e)—National Cadet Corps—</b>			
<b>T(e)3—Allowances, honoraria, etc.—</b>			
O. .. 0.35	} 0.40	0.43	+0.03
R. .. 0.05			
<b>T(g)—Establishment of Day Students' Homes—</b>			
Grants-in-aid, contribution, etc.	1.75	1.93	+0.18
<b>T(h)—Establishment of Multipurpose schools—</b>			
Grants-in-aid, contribution, etc.—			
O. .. 0.60	} ..	0.05	+0.05
R. .. -0.60			
<b>T(j)—Other Charges</b>			
<b>Examination charges—</b>			
O. .. 5.30	} 5.70	6.13	+0.43
R. .. 0.40			
Grants for the encouragement of literature.	0.25	0.37	+0.12
Grants for the encouragement of historical research.	..	0.06	+0.06
<b>T(k)—Anglo-Indian Education.</b>			
<b>T(k)5—Other contingencies</b> .. ..		0.01	+0.01

(iv) In the following group heads, the provision was not utilised wholly or to a substantial extent :—

Serial No.	Group head.	Total provision.	Saving and its percentage to the provision.	Reasons for the saving and remarks.	
1	2	3	4	5	
(In lakhs of rupees)					
<b>B—GOVERNMENT ARTS COLLEGES</b>					
1.	B(ii)—Government Arts Colleges for women.	11·18	1·22 (10·9%)	Reasons for the savings were not furnished by the controlling authority.	
<b>D—GOVERNMENT PROFESSIONAL COLLEGES.</b>					
2.	D(i)—Bengal Engineering College.	6·32	12·68 (42·4%)		
<b>G—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.</b>					
3.	G(ii)—Direct Grants to non-Government Secondary Schools for Girls.	9·98	4·98 (49·9%)		
4.	G(iii)—Direct Grants to non-Government Secondary Schools for boys and girls (Anglo Indian).	6·91	2·29 (33·1%)		
<b>L—GOVERNMENT SPECIAL SCHOOLS.</b>					
5.	L(d)—Reformatory schools	1·54	1·54 (100%)		
<b>M—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.</b>					
6.	M(i)—Direct Grants to non-Government Special Schools for boys and masters.	6·87	1·15 (16·7%)		

Serial No.	Group head.	Total provision.	Saving and its percentage to the provision.	Reasons for the saving and remarks.
1	2	3	4	5

(In lakhs of rupees)

### W—DEVELOPMENT SCHEMES

7.	W(v)—Centrally-sponsored Schemes—	33·83	4·05 (12%)	The saving was stated to be due to staggering of expenditure on the schemes under this head to accommodate the immediate requirements for increased expenditure on several other schemes of urgent nature on priority consideration. Savings of Rs. 23·99 lakhs (99·6 per cent. of the provision) in 1961-62 and Rs. 22·25 lakhs (76·9 per cent. of the provision) in 1962-63 were also attributed to similar reasons.
----	-----------------------------------	-------	---------------	--

(v) In the following group head, the additional fund obtained by supplementary grant on the 30th March, 1964, proved wholly unnecessary. The reasons for the total saving (27·9 per cent. of the provision) were not furnished by the controlling officer.

Total Grant	Actual Expenditure	Saving and its percentage to the provision
-------------	--------------------	--

(In lakhs of rupees)

### T—MISCELLANEOUS—

#### T(x)—Other charges—

O	..	..	18·78	} 23·06	18·33	-4·73
S	..	..	6·60			
R	..	..	-2·32			

(vi) *Reserve Funds*—Fund for promotion of education amongst educationally backward classes.

The expenditure in the grant includes transactions pertaining to the above Fund which is intended for advancement of education of members of backward classes and is financed by contributions from the State Government. The expenditure incurred for the purpose is, in the first instance, booked under this grant and finally charged to the Fund to the extent of the amount available therein.

The expenditure incurred during the year amounted to Rs. 11.65 lakhs. The amount charged to the Fund was Rs. 11.24 lakhs.

A sum of Rs. 11.24 lakhs was contributed to the fund by debit against the provision made in this grant.

There was no balance at credit of the Fund on the 31st March, 1964.

An account of the Fund appears in the Statement at page 101 of Part II of the Finance Accounts of the State Government for 1963-64.

#### Grant No. 20—Medical

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
<b>Major Head "29—Medical"</b>			
<b>Voted—</b>			
	Rs.		
Original ..	10,98,15,000	} 10,98,15,000	10,72,04,242
Supplementary ..	..		
Amount surrendered during the year (March, 1964).	..	..	52,60,300
<b>Charged—</b>			
Original .. ..	..	} 56,153	53,502
Supplementary ..	56,153		
Amount surrendered during the year (March, 1964).	..	..	2,650

#### Notes and comments:—

##### Voted Grant

(i) The surrender of Rs. 52.60 lakhs made on the 31st March, 1964 in the voted provision proved excessive as the actual saving in the grant came up to only Rs. 26.11 lakhs.

(ii) In the following group-head, the provision remained unutilised, mainly due to a post budget change in classification.

			Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)					
<b>K-EMPLOYEES' STATE INSURANCE SCHEME</b>					
O	..	55.60	}	..	..
R	..	-55.60			

Prior to 1963-64, the expenditure on "Employees' State Insurance Scheme" was classified under this Grant. In 1963-64 it was decided to change the classification of the expenditure to Major Head "38-Labour and Employment" (Grant No. 30), instead of under the Major Head "29-Medical" as followed hitherto. The provision was however wiped off from this group head by reappropriation and surrender only on the 31st March, 1964.

(iii) In the following group head, the provision remained unutilised to a substantial extent—

**M—DEVELOPMENT SCHEMES—**

(i) Third Five-Year Plan—

O	..	2,23.05	}	93.56	91.53	-2.03
R	..	-1,29.49				

The total saving of Rs. 1,31.52 lakhs in the original provision (59.0 per cent.) was attributed mainly to—

- (i) change in classification in respect of the "Employees' State Insurance Scheme" from Major Head "29-Medical" to Major Head "38-Labour and Employment" (under a separate Grant) from the year 1963-64 (Rs. 1,12.00 lakhs),
- (ii) partial implementation of the scheme for "Improvement and establishment of hospitals other than Sadar and subdivisional hospitals" (Rs. 9.49 lakhs),
- (iii) late implementation of the scheme for "Domiciliary Medical Scheme" (Rs. 3.04 lakhs),
- (iv)(a) non-opening of new nurses-training centres, and
  - (b) non-expansion of existing training centres due to non-completion of constructional works under the scheme "Training of Nurses including Post-Graduate Nurses" (Rs. 4.75 lakhs) and
- (v) lesser payment of Grants to the Ayurvedic Institutions under the scheme for "Ayurvedic Education" (Rs. 1.68 lakhs).

There was a saving of Rs. 44.08 lakhs under this group head during the preceding year also, which formed 47.8 per cent. of the provision.

The names of the major schemes which remained unimplemented or were partially implemented during the year are given below :

	Provision	Amount of saving
	(In lakhs of rupees)	
<b>M-DEVELOPMENT SCHEMES—</b>		
<b>(a) Third Five-Year Plan—</b>		
1. Training of Pharmacists .. .. .	1.20	1.19
2. Training of Sanitary Inspectors .. .. .	1.00	1.00
3. Ayurvedic Education .. .. .	3.50	1.68
4. Establishment of Paediatric Hospital with Child guidance Clinic and Orthopaedic centres.	1.00	1.00
5. Drug Control .. .. .	1.00	1.00

(iv) In the following group heads, the additional funds provided by re-appropriations as late as on the 31st March, 1964 proved largely inadequate—

	Total Grant	Actual Expenditure	Excess + Saving —
	(In lakhs of rupees)		
<b>B. 1-Presidency Hospitals and Dispensaries—</b>			
O .. .. .	1,18.25	1,27.04	1,34.87
R .. .. .	8.79		
			+7.83

The excess of Rs. 7.83 lakhs was explained to be mainly due to more expenditure in the hospitals and dispensaries as a result of (i) increase in the number of patients and (ii) increase in the price of materials.

**B3-Mufussil Hospitals and Dispensaries—**

O .. .. .	19.65	26.26	29.65
R .. .. .	6.61		
			+3.39

**H—PROVINCIALISATION OF SADAR AND SUBDIVISIONAL HOSPITALS—**

O .. .. .	55.80	79.83	85.59
R .. .. .	24.03		
			+5.76

The expenses under the foregoing 2 sub-heads were explained as mainly due to (i) more adjustments of arrear bills of Central Medical Stores, (ii) more expenditure on account of increase in the price of materials and (iii) increase in the rate of diet supplied to the patients.

As adjustments of the arrear bills for Stores supplied during the period from 1957-58 to 1962-63 were made after due acceptance thereof by the Departmental officers and on the basis of specific request in each case, the non-provision of adequate additional funds therefor indicates defective control.



In the preceding year also, there were excesses of Rs. 4·73 lakhs under the group-head "B3-Mufassil Hospitals and Dispensaries" and Rs. 19·80 lakhs under the group head—"H-Provincialisation of Sadar and Sub divisional Hospitals."

(v) *Suspense*.—The expenditure in the voted grant includes an amount of Rs. 1,69·45 lakhs booked under the group head "L-Suspense" which accommodates interim transactions for the purchase of medical stores by the Assistant Director of Health Services (Equipment and Stores) and supply thereof to different Institutions.

The transactions under the group head during the year were as follows :

					(In lakhs of rupees)
Opening balance	..	..	..	..	2,01·16
Gross charges	..	..	..	..	1,69·45
<i>Deduct</i> —Issues to other Departments, Institutions, etc.					-1,50·94
Closing balance	..	..	..	..	2,19·67

#### Grant No. 21—Public Health

		Total Grant or Appropriation	Actual Expenditure	Excess + Saving
		Rs	Rs	Rs.
<b>Major Head "30—Public Health"</b>				
<b>Voted—</b>				
	Rs.			
Original	.. 3,44,46,000	} 4,03,76,000	4,24,61,894	+20,85,894
Supplementary	.. 59,30,000			
Amount surrendered during the year (March, 1964).		..	..	72,35,400
<b>Charged—</b>				
Original	.. ..	} 4,000	3,633	-367
Supplementary	.. 4,000			
Amount surrendered during the year		..	..	Nil

#### Notes and Comments—

##### Voted Grant

(i) In view of the excess of Rs. 20·86 lakhs in the grant, the supplementary provision of Rs. 59·30 lakhs obtained on the 30th March, 1964 proved largely inadequate.

(ii) The surrender of Rs. 72.35 lakhs made on the 31st March, 1964 was not justified as the expenditure exceeded the grant by Rs. 20.86 lakhs and no amount was actually available for surrender.

(iii) The excess of Rs. 20,85,894 over the grant requires to be regularised. This was the result of excesses totalling Rs. 96.41 lakhs over the provision of Rs. 2,62.18 lakhs made under 24 sub-heads, partly counter balanced by savings amounting to Rs. 3.20 lakhs under other sub-heads and surrender to the extent of Rs. 72.35 lakhs.

(a) The excess occurred mainly under the following sub-heads :—

Total Grant	Actual Expenditure.	Excess + Saying —
(In lakhs of rupees)		

### I—DEVELOPMENT SCHEMES.

(a) Third Five-Year Plan—Control of Diseases.

#### Malaria Eradication Scheme—

O	..	..	80.00	}	85.19	1,12.95	+27.76
S	..	..	10.00				
R	..	..	—4.81				

The excess was mainly due to non-provision of funds for the cost of materials and equipments received from the Government of India in connection with the Malaria Eradication Scheme in the State.

No provision was made under this head on the grounds that the State Government had sought the approval of the Government of India for treating the cost of materials and equipments as expenditure outside the State Plan [Group head I(e)]. No provision was made outside the State Plan also. The adjustment made as usual under this head thus resulted in the excess.

### J—SUSPENSE—STOCK—

#### Gross Charges—

O	..	..	10.00	}	34.00	91.53	+57.53
S	..	..	20.40				
R	..	..	3.60				

The excess was attributed to more purchase of equipment and other materials for Water Supply and Sanitation and other schemes towards the close of the year.

In view of the excess, the supplementary provision of Rs.20.40 lakhs obtained on the 30th March, 1964 and the funds provided by reappropriation on the 31st March, 1964 proved largely inadequate.

Total Grant	Actual Expenditure	Excess + Saving —
----------------	-----------------------	----------------------

(In lakhs of rupees.)

**I—DEVELOPMENT SCHEMES—****(a) Third Five-Year Plan—****Control of Diseases—****1. Chest Clinic-cum-Domiciliary Units—**

O	..	..	8.70	}	2.16	3.55	+1.39
R	..	..	-6.54				

The excess was explained as due to employment of staff and adjustment of the cost of clinical equipment supplied to the Chest Clinics towards the close of the year.

**2. Rural Water Supply and Sanitation—**

O	..	..	27.00	}	25.47	29.35	+3.88
S	..	..	14.71				
R	..	..	-16.24				

The excess was attributed to unanticipated adjustment of departmental bills for material cost of tube-wells received from different divisions towards the close of the year.

**(c) Second Five-Year Plan—****(Committed Expenditure)—**

O	..	..	52.74	}	54.61	56.08	+1.47
S	..	..	0.29				
R	..	..	1.58				

The excess was stated to be due mainly to unanticipated adjustment of bills for the cost of surgical and clinical equipment supplied to the various clinics.

(b) Excesses of comparatively small amounts occurred under the following sub-heads :

**A—PUBLIC HEALTH ESTABLISHMENT.****(a) Director of Health Services.****A.5—Other Contingencies—**

O	..	..	1.58	}	0.48	0.78	+0.30
R	..	..	-1.10				

				Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees.)						
<b>(b)—Public Health Engineering.</b>						
<b>A.1—Pay of Officers—</b>						
O	..	..	1.70	} 1.40	1.48	+0.08
R	..	..	−0.30			
<b>A.5—Other Contingencies—</b>						
O	..	..	0.32	} 0.23	0.49	+0.26
R	..	..	−0.09			
<b>(d) District Charges.</b>						
<b>A.3—Allowances, honoraria, etc.—</b>						
O	..	..	1.14	} 1.23	1.29	+0.06
R	..	..	0.09			
<b>A.5—Other Contingencies—</b>						
O	..	..	0.69	} 0.80	0.94	+0.14
R	..	..	0.11			
<b>(e) Expenses on Family Planning Programme.</b>						
<b>A.5—Other Contingencies ..</b>				0.06	0.17	+0.11
<b>(h) Reserve Public Health Subordinates.</b>						
<b>A.2—Pay of Establishment—</b>						
O	..	..	1.00	} 1.46	1.52	+0.06
R	..	..	0.46			
<b>A.3—Allowances, honoraria, etc.—</b>						
O	..	..	0.24	} 0.20	0.25	+0.05
R	..	..	−0.04			
<b>B—GRANTS FOR PUBLIC HEALTH PURPOSES.</b>						
<b>B.7—Other Schemes—</b>						
O			0.71	} 1.54	1.58	+0.4
R			0.83			
<b>C—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES.</b>						
<b>C.3—Other Epidemic Charges ..</b>				9.28	9.63	+0.35

				Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)						
<b>D—BACTERIOLOGICAL LABORATORIES.</b>						
<b>D.5—Other Contingencies—</b>						
O	..	..	1.22	} 1.79	2.07	+0.28
R	..	..	0.57			
<b>F—LEPROSY.</b>						
<b>(a) Pilot Project for Leprosy Control Schemes.</b>						
F.4—Other Contingencies	..		0.21	0.29	+0.08	
<b>G—WORKS.</b>						
G.2—Repairs.	..	..	1.00	1.56	+0.56	
<b>G.3—Tools and Plant—</b>						
O	..	..	0.08	} 0.12	0.14	+0.02
R	..	..	0.04			
<b>G.6—Expenditure in connection with the maintenance of completed Community Development Projects and National Extension Service Blocks—</b>						
O	..	..	0.18	} 0.21	0.47	+0.26
R	..	..	0.03			
<b>I—DEVELOPMENT SCHEMES.</b>						
<b>(a) Third Five-Year Plan—Control of Diseases.</b>						
<b>B. C. G. Vaccine Campaign—</b>						
O	..	..	4.00	} 4.11	4.45	+0.34
R	..	..	0.11			
<b>Small Pox Eradication Scheme—</b>						
O	..	..	22.50	} 19.34	19.91	+0.57
R	..	..	—3.16			
<b>Anti-Cholera Programme—</b>						
O	..	..	20.00	} 17.21	17.68	+0.47
R	..	..	—2.70			

				Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)						
Laboratory Statistics—	Services—	Research	and			
O	..	..	0.50	} 0.08	0.43	+0.35
R	..	..	—0.42			

(iv) In the following group heads, the provision was not utilised to a substantial extent :

#### I—DEVELOPMENT SCHEMES :—

##### I(d) Centrally-sponsored Schemes (Committed expenditure)—

O	..	..	18.46	} 4.41	4.41	..
R	..	..	—14.05			

The saving of Rs. 14.05 lakhs forming 76.1 per cent. of the original provision was stated to be due to non-payment of grants to several local bodies owing to their failure to fulfil the requisite conditions for such grants under the Sanitary Project Rules.

In the previous year also, the saving under this group head was Rs. 13.56 lakhs (67.8 per cent. of the provision), which was attributed to same reason.

##### I(e) Centrally-sponsored Schemes—

O	..	..	4.59	} 3.25	1.53	—1.72
S	..	..	13.90			
R	..	..	—15.24			

The total saving of Rs. 16.96 lakhs forming 91.7 per cent. of the total provision was stated to be mainly due to :

- (a) non-implementation of the scheme 'Maternity, Child Welfare and Family Planning Centre' (Rs. 13.90 lakhs) and
- (b) non-purchase of required number of jeeps for Rural Water Supply Investigation Division (Rs. 1.34 lakhs).

The reasons for the non-implementation of the scheme were not furnished by the controlling officer, while the non-purchase of jeep was attributed to imposition of restriction by the Government of India.

The supplementary provision of Rs. 13.90 lakhs obtained on the 30th March, 1964 for meeting the additional expenditure under the scheme "Maternity, Child Welfare and Family Planning Centre" proved entirely unnecessary.

In the previous year also, there was a saving of Rs. 28.98 lakhs (93.5 per cent. of the provision) under this group head.

(v) In the following group head the reduction of provision by reappropriation/surrender as late as on the 30th and 31st March, 1964 respectively proved largely excessive :

Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)		

### I—DEVELOPMENT SCHEMES—

#### I(a) Third Five-Year Plan--

O	..	..	1,88.70	}	1,60.20	1,94.87	+34.67
S	..	..	24.71				
R	..	..	-53.21				

A supplementary grant of Rs. 24.71 lakhs was obtained on the 30th March, 1964 for meeting additional requirements for various schemes. On the next day, however, a sum of Rs. 53.21 lakhs was surrendered as surplus to requirement because of non-implementation of certain schemes.

The final excess was attributed to unanticipated adjustment of bills for the cost of insecticides, tube-wells, etc.

(vi) *Suspense*.—The expenditure in the grant includes an amount of Rs. 91.53 lakhs booked under the group head 'J-Suspense' which accommodates interim transactions for the purchase and supply of equipment and other materials for "Water Supply and Sanitation" and other schemes of the Public Health Department.

The nature and accounting procedure of the transactions under this head have been explained at Pages 104-105 in Note (vii) below grant No. 33.—Irrigation.

An account of the transactions during the year is given below :

Major Head and Detailed Units.	Opening balance.	Debits during the year	Credits during the year.	Net actuals.	Closing balance.
(In lakhs of rupees.)					

#### 30— Public Health—

Purchase ..	-1,37.51	17.47	37.93	-20.46	-1,57.97
Miscellaneous Public Works Advances	30.13	4.83	4.86	-0.03	30.10
Stock ..	-11.12	45.03	36.32	8.71	-2.41
<hr/>					
Total ..	-1,18.50	67.33	79.11	-11.78	-1,30.28

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
<b>Major Head "31-Agriculture" and "95-Capital Outlay on schemes of Agricultural Improvement and Re- search".</b>			
Rs.			
<b>Voted—</b>			
Original ..	8,72,33,000	9,70,68,000	7,20,42,072
Supplementary	98,35,000		
Amount surrendered during the year (March, 1964) ..			1,68,76,691
<b>Charged—</b>			
Original ..	..	11,000	..
Supplementary	11,000		
Amount surrendered during the year ..			Nil

**Notes and comments—****Voted Grant**

(i) The saving of Rs. 2,50.26 lakhs in the voted grant formed 25.8 per cent. of the total provision. Appreciable savings also occurred under this grant mainly due to non-implementation of a number of development schemes, in the preceding six years as indicated below :

Year	Total Provision	Saving	Percentage of the saving to the total provision.
(In lakhs of rupees)			
1957-58 ..	6,53.44	1,61.52	24.7
1958-59 ..	4,81.74	75.48	15.7
1959-60 ..	5,10.81	1,16.17	22.7
1960-61 ..	4,86.23	43.14	8.9
1961-62 ..	9,48.76	4,14.59	43.7
1962-63 ..	9,55.36	3,55.87	37.2



(ii) In view of the saving of Rs. 2,50·26 lakhs in the voted grant, the supplementary provision of Rs. 98·35 lakhs obtained on the 30th March, 1964 under the following group heads proved wholly unnecessary.

Total Grant      Actual Expenditure      Excess + Saving —

(In lakhs of rupees)

(A) 31-Agriculture—

L—DEVELOPMENT SCHEMES—

L(a)-Third Five-Year Plan—

O	..	..	..	2,85·13	}	3,10·75	2,76·23	-34·52
S	..	..	..	63·60				
R	..	..	..	-37·98				

I. The total saving of Rs. 72·50 lakhs formed 20·8 per cent of the total provision of Rs. 3,48·73 lakhs.

In the previous year also, the saving under this group head was Rs. 1,88·74 lakhs (52·4 per cent. of the provision).

The saving was explained as due to :—

- (a) non-execution of 35 schemes owing to non-completion of preliminaries (Rs. 17·53 lakhs);
- (b) non-implementation of a number of 'Small Irrigation Schemes' (Rs. 20·72 lakhs);
- (c) non-filling of posts and late appointments for want of suitable personnel and non-finalisation of recruitment rules (Rs. 9·13 lakhs);
- (d) lifting of less quantity of superphosphate and bone-meal by the distributors and non-settlement of discrepancies in distributors' claims (Rs. 10·39 lakhs);
- (e) non-availability in the market of the materials necessary for the implementation of some schemes (Rs. 6·16 lakhs) and
- (f) partial implementation of the scheme for 'Lift Irrigation from rivers and beels' owing to non-availability of pumps of required specification (Rs. 6·04 lakhs).

II. The names of the major schemes which remained unimplemented during the year for non-completion of preliminaries are indicated below :—

Schemes	Provision (In lakhs of rupees)
(1) Strengthening of the Seed Testing Organisations ..	1·21
(2) Establishment of a Statistical Unit .. ..	1·88
(3) Improved agricultural implements for V.L.W. Block Headquarters and Farm Advisory Headquarters.	1·00
(4) Setting up of a State-owned Cold Storage ... ..	2·50

These schemes have remained unimplemented since 1961-62 for the same reasons.

Total Grant	Actual Expenditure	Excess + Saving —
----------------	-----------------------	----------------------

(In lakhs of rupees)

**(B) 95—Capital Outlay on Schemes  
of Agricultural Improvement  
and Research**

**S—DEVELOPMENT SCHEMES—**

**S(a)—Third Five-Year Plan—**

O	..	1.40.77	}	1,75.22	1,23.46	—51.76
S	..	34.75				
R	..	—0.30				

The total saving of Rs. 52.06 lakhs formed 29.7 per cent. of the total provision of Rs. 1.75.52 lakhs. In the previous year also, the saving under this group head was Rs. 87.48 lakhs (48 per cent. of the provision).

The saving was attributed to slow progress of work in respect of the schemes (1) 'Lift Irrigation from rivers and beels' and (2) 'Deep Tube-well Irrigation—Electricity Power' due to :

- (a) non-availability of pumps of required specification (Rs. 14.30 lakhs) and
- (b) non-energisation and non-completion of the target number of deep tube-wells owing to failure of the executing agency, viz., 'State Electricity Board' to execute the job (Rs. 37.00 lakhs).

(iv) In the following group heads also under the voted grant, the provision was not utilised to a substantial extent :—

**31—Agriculture**

**D(2)—Other charges—**

O	..	3.80	}	2.82	2.66	—0.16
R	..	—0.98				

The total saving of Rs. 1.14 lakhs forming 30 per cent. of the original provision was stated to be mainly due to :

- (a) non-filling up of certain posts in the workshop under 'Training-cum-Development Projects' (Rs. 0.49 lakh) ;
- (b) non-organising the systematic programme for training camps of non-official members of the Block Development Committees (Rs. 0.34 lakh).

**B—SUPERINTENDENCE—**

O	..	38.76	}	35.07	34.84	—0.23
R	..	—3.69				

The total saving of Rs. 3.92 lakhs was stated to be due to transfer of staff to the Development Department, under Grant No. 29—Community Development Projects.

Total Grant	Actual Expenditure	Excess + Saving —
-------------	--------------------	-------------------

(In lakhs of rupees)

### I—AGRICULTURAL DEVELOPMENT—

O	..	3.86	}	0.90	0.90	..
R	..	-2.96				

The saving of Rs. 2.96 lakhs forming 76.7 per cent. of the original provision was stated to be mainly due to post-budget transfer of a scheme to the Plan-Budget [Group head L(a)].

### L—DEVELOPMENT SCHEMES

#### L(e) Schemes outside the State Plan

#### Intensive Food Production Schemes—

O	..	3,12.65	}	1,88.45	1,91.76	+3.31
R	..	-1,24.20				

The net saving of Rs. 1,20.89 lakhs formed 38.7 per cent. of the original provision. In the previous year also the saving under this group head was 73.38 lakhs (26.9 per cent. of the provision).

The saving was explained as mainly due to :—

- lifting of less quantity of fertilizers by the distributors owing to difficulty in getting adequate supply of wagons (Rs. 1,11.14 lakhs) and
- non-payment of claims of the distributors from 1953-54 pending receipt of the Arbitrator's award and also non-settlement of disputes over certain dues (Rs. 9.70 lakhs).

### 95—Capital Outlay on Schemes of Agricultural Improvement and Research

#### T—OTHER SCHEMES—

O	..	3.94	}	4.43	1.68	-2.75
R	..	0.49				

The reasons for the net saving of Rs. 2.26 lakhs which formed 57.4 per cent. of the original provision were not furnished by the controlling authority. In the previous year also the saving under this group head was Rs. 2.51 lakhs (64.4 per cent. of the provision).

(v) In the following group head, the excess remained uncovered and the additional funds obtained by reappropriation on the 31st March, 1964, proved largely inadequate :—

Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)		

### 31—Agriculture

#### L—DEVELOPMENT SCHEMES—

##### L(b) First Five-Year Plan

##### L(B)(i)—Intensive Food Production Scheme—

O	..	30·19	}	30·50	34·57	+4·07
R	..	0·31				

The total excess of Rs. 4·38 lakhs occurred mainly under 'Schemes for distribution of disease-free potato seeds (Rangbull and Bhanjang Farms) and 'Preservation and distribution of improved seed potatoes in Brooklyn Ice Plants'. The reasons for the excess were not received from the controlling authority.

(vi) *Subsidies*.—The expenditure under the grant includes subsidies amounting to Rs. 0·28 lakh paid to Companies, Corporation, etc., to compensate them for the loss sustained in selling the fertilisers at a rate below the cost of production fixed by Government.

(vii) *Deposit account of grant made by the Indian Council of Agricultural Research*.—The expenditure under the grant includes an amount of Rs. 1·56 lakhs met from the deposit account of the grant received from the Indian Council of Agricultural Research for furtherance of agricultural schemes and other allied objects.

The grants received from the Council towards the cost of research schemes undertaken at their instance are credited to a deposit account. The expenditure incurred on the schemes is booked against provision made under this grant. At the end of the year an amount equivalent to the share of expenditure to be met from the grants made by the Council is transferred to the deposit account.

The balance at the credit of the deposit account on the 31st March, 1964, was Rs. 5·82 lakhs.

An account of the transactions in the deposit account during 1963-64 is given in Statement No. 16 at page 106 of the Finance Accounts of the Government of West Bengal.

			Total Grant	Actual Expenditure	Excess + Saving —
			Rs.	Rs.	Rs.
<b>Major Head, "31—Agriculture"</b>					
			Rs.		
Original	..	34,87,000	47,78,000	26,98,650	—20,79,350
Supplementary		12,91,000			
Amount surrendered during the year (March, 1964).			..	..	17,23,172

**Notes and comments—**

(i) The saving of Rs. 20.79 lakhs formed 43.5 per cent. of the total provision. There were large savings under this grant during the previous three years also, as indicated below :—

Year	Total provision.	Saving	Percentage to the total provision.
(In lakhs of rupees)			
1960-61 .. .. .	36.95	14.23	38.5
1961-62 .. .. .	33.77	7.58	22.4
1962-63 .. .. .	48.27	21.40	44.3

In all the years, the saving was attributed to less expenditure on Development Schemes mainly on account of non-completion of preliminaries.

(ii) In view of the saving of Rs. 20.79 lakhs, the supplementary grant of Rs. 12.91 lakhs obtained on the 30th March, 1964, proved entirely unnecessary.

(iii) The saving occurred mainly under the following group head :—

			Total Grant	Actual Expenditure	Excess + Saving —
			(In lakhs of rupees)		
<b>C(i)—Third Five-Year Plan—</b>					
O	..	20.95	15.93	12.90	—3.03
S	..	10.77			
R	..	—15.79			

The actual expenditure under the group head did not come up even to the original provision. The total saving of Rs. 18.82 lakhs in the total provision (59.3 per cent.) was explained as mainly due to partial implementation of several schemes owing to non-completion of preliminaries (Rs. 10.48 lakhs) and non-completion of construction work by the contractors (Rs. 4.08 lakhs).

The names of the major schemes which were partially implemented during the year are as follows :—

Names of Schemes	Provision	Saving
<b>Third Five-Year Plan—</b>		
1. Development of derelict fisheries in the State of West Bengal.	7.42	3.71
2. Experimental Fish Farm at Kalyani (Spillover).	3.26	1.69
3. Establishment of seed farms for production of quality seeds through artificial breeding of Indian Major Carps by hormonal treatment.	3.30	1.21
4. Pilot Scheme for reorganisation of Calcutta fish markets on Co-operative basis	7.00	6.60
5. Setting up producers' Co-operatives for culture and capture of fisheries sectors for improving the present supply and production of fish in the State.	6.49	4.07

**Grant No. 24—Animal Husbandry**

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
<b>Major Heads "33—Animal Husbandry" and "124—Capital Outlay on Schemes of Government Trading"</b>			
<b>Voted—</b>			
	Rs.		
Original ..	4,92,44,000	4,92,44,000	3,51,84,176
Supplementary ..			
Amount surrendered during the year (March, 1964).			1,27,18,853
<b>Charged—</b>			
Original .. ..		4,636	4,636
Supplementary ..	4,636		
Amount surrendered during the year.			Nil

## Notes and comments—

## Voted Grant

(i) The saving of Rs. 1,40.60 lakhs formed 28.6 per cent. of the voted grant. There were substantial savings in this Grant in the last three years also, as indicated below :—

Year	Provision	Saving	Percentage of saving to the provision
	(In lakhs of rupees)		
1960-61 .. ..	1,47.38	65.17	44.2
1961-62 .. ..	1,87.40	1,47.92	79.0
1962-63 .. ..	2,06.92	62.34	30.1

(ii) Of the saving of Rs. 1,40.60 lakhs in 1963-64 a saving of Rs. 1,30.43 lakhs occurred in the provision for Greater Calcutta Milk Supply Scheme (Group head K).

Large savings occurred under this Scheme during the preceding three years also. This was explained as due to less procurement of raw milk from the suppliers owing to fluctuation in the market rates as also due to natural calamities.

(iii) In the following group heads also, the provision in the voted grant during 1963-64 remained unutilised to a substantial extent :

Total Grant	Actual Expenditure	Excess + Saving —
-------------	--------------------	-------------------

(In lakhs of rupees)

## Major Head "33—Animal Husbandry"

## J—DEVELOPMENT SCHEMES—

## J(a) Third Five-Year Plan—

## (A) J(a)(i)—Disease Control and Rinderpest Eradication—

O ..	1.98	} 0.71	0.68	—0.03
R ..	—1.27			

The total saving of Rs. 1.30 lakhs in the original provision (65.7 per cent.) was attributed mainly to non-implementation of the Schemes 'Field Campaign' and 'Extension of Field Campaign' for want of sanction (Rs. 1.00 lakh).

## (B) J(a)(iii)—Aid Centres and Clinics—

O ..	4.92	} 1.36	1.31	—0.05
R ..	—3.56			

The total saving of Rs. 3.61 lakhs in the original provision (73.4 per cent.) was attributed mainly to partial implementation of the Schemes for 'Establishment of New Veterinary Aid Centres' (Rs. 3.32 lakhs).

In the preceding year also, the saving under this group head was Rs 2.74 lakhs (86.2 per cent. of the provision) and was resulted due mainly to partial implementation of two Schemes (2.73 lakhs).

As in the previous year, the reasons for the partial implementation of the Schemes were not furnished by the controlling officer this year also.

			Total	Actual	Excess +
			Grant	Expenditure	Saving —
(In lakhs of rupees)					
(C) J(a)(vi)—Cattle Development Schemes—					

O	..	5.71	} 4.76	3.63	-1.13
R	..	-0.95			

The total saving of Rs. 2.08 lakhs in the original provision (36.4 per cent.) was explained as mainly due to partial implementation of a number of schemes owing to delay in appointment of technical staff for want of suitable candidates.

In the preceding year also, the saving under this group head was Rs 2.73 lakhs (49.5 per cent. of the provision).

D I(a)(vii) Poultry Development—

O	..	6.94	} 5.98	5.66	-0.32
R	.	-0.96			

The total saving of Rs. 1.28 lakhs in the original provision (18.4 per cent.) was attributed mainly to partial implementation of the Schemes for —

- (1) 'Duck Extension Centre' as a result of delay in appointment of staff (Rs. 0.13 lakh) and excessive provision (Rs 0.46 lakh). and
- (2) 'Establishment of a State Poultry Farm at Durgapur' as a result of non-availability of suitable land (Rs. 0.16 lakh) and non-completion of construction of a 'Farm House' (Rs. 0.47 lakh).

In the preceding year also, the saving under this group head was Rs. 3.28 lakhs (57.2 per cent. of the original provision).

E I(a)(k)—Training, Research and Statistics—

O	..	1.25	} 0.43	0.23	-0.20
R	..	-0.82			

The total saving of Rs. 1.02 lakhs in the original provision (81.6 per cent.) was stated to be mainly due to suspension of the scheme for 'Development of Veterinary Research Organisation (Spill-over)' during the year owing to a post-budget decision to implement the scheme in the next year (1964-65).



In the preceding year also, the saving under this group head was Rs. 1.13 lakhs (93.4 per cent. of the original provision).

			Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)					
F I(d)—Centrally sponsored Schemes—					
O	..	11.76	6.87	5.08	-1.79
R	..	-4.89			

The total saving of Rs. 6.68 lakhs in the original provision (56.8 per cent.) was mainly due to partial implementation of the schemes for—

- (I) 'Pig Breeding Station-cum-Bacon Factory at Kalyani' owing to non-availability of selected Boars and non-commissioning of the Bacon Factory (3.82 lakhs), and
- (II) 'Establishment of Immune Belt on the Bordering Districts' (1.62 lakhs).

Considerable savings occurred under this group head during the preceding three years also as detailed below :

Year	Provision	Saving	Percentage of saving compared to the provision
(In lakhs of rupees)			
1960-61 .. ..	12.00	12.00	100.0
1961-62 .. ..	7.28	5.27	72.4
1962-63 .. ..	8.40	5.19	61.8

**Major Head "124—Capital Outlay on Schemes of Government Trading".**

G K(1)—Scheme for Establishment of Colonies, Distribution of Milk and Milk Products, etc.—

O	..	3,09.62	2,22.75	2,15.35	-7.40
R	..	-86.87			

The total saving of Rs. 94.27 lakhs in the original provision (30.4 per cent.) was attributed mainly to less collection of raw milk from the licentiate suppliers (Rs. 86.87 lakhs) owing to the indirect effect of higher market price and setback in admission of milk cattle from the city Khatala to Milk Colony due to some legal impediment in enforcing the West Bengal Cattle Licensing Act.

Total Grant.	Actual Expenditure.	Excess + Saving -
--------------	---------------------	-------------------

(In lakhs of rupees).

## (H) B—DEVELOPMENT SCHEMES—

## Third Five-Year Plan—

O	..	85.00	}	48.29	48.84	+0.55
R	..	-36.71				

The net saving of Rs. 36.16 lakhs in the original provision (42.5 per cent.) was attributed mainly to—

(a) Non-finalisation of the following schemes due to non-completion of preliminaries—

(i) Intograted Scheme for Extension Survey and Statistics	..	4.00
(ii) Milk Product factory and Cheese factory	..	4.00
(iii) New Milk Supply Scheme	..	4.00
and		
(iv) Expansion of Dairy Scheme and Spill-over expenditure	..	10.02
(b) Delay in finalising acquisition of land at Haringhata	..	11.50
(c) Non-adjustment of charges by Assistant Director, Shipping, in respect of imported equipments.		2.94

(iv) *Deposit Account of Grants made by the Indian Council of Agricultural Research.*—The expenditure under this grant includes an amount of Rs. 1.11 lakhs to be met from the deposit account of grant received from the Indian Council of Agricultural Research for furtherance of the Animal Husbandry Schemes and other allied objects.

The grants received from the Council towards the cost of research schemes undertaken at their instance are credited to a deposit account. The expenditure incurred on the schemes is booked against provision made under this grant.

At the end of the year an amount equivalent to the share of expenditure to be met from the grants made by the Council is transferred to the Deposit Account.

The requisite transfer to the Deposit Account could not be made during this year owing to delay in receipt of the contribution from the Council.

The balance at the credit of the deposit account on the 31st March, 1964 was Rs. 5.82 lakhs.

The account of the transactions of the deposit account during 1963-64 is given in statement No. 16 at page 106 of the Finance Accounts of the Government of West Bengal.

## Grant No. 25—Co-operation—(All Voted).

	Total Grant.	Actual Expenditure.	Excess + Saving —
	Rs.	Rs.	Rs.
<b>Major Heads "34—Co-operation". and "95-A Capital Outlay on Consumers' Co-operatives".</b>			
	Rs.		
Original ..	85.56,000	} 1 06,81,000	97,03 569
Supplementary	21.25.000		
Amount surrendered during the year (March, 1964).	..	..	10,11,242

**Notes and Comments—**

(i) This grant includes expenditure on development of Consumers' Co-operatives; such expenditure was hitherto provided for under Grant No. '26—Industries—Industries'. This change has been made consequent on the introduction from 1963-64 of a separate major head "95—A Capital Outlay on Consumers' Co-operatives"; the expenditure was previously accounted for under the major head "96—Capital Outlay on Industrial Development".

(ii) The saving of Rs. 9.77 lakhs formed 46.0 per cent. of the supplementary provision. In view of the saving, the supplementary grant obtained as late as on the 30th March, 1964, was largely in excess of requirements.

(iii) There were substantial savings in this grant during the previous three years also, as indicated below :

Year.	Total provision.	Saving.	Percentage to the total provision.
	(In lakhs of rupees).		
1960-61 .. .. .	65.58	23.30	35.5
1961-62 .. .. .	67.62	15.24	22.5
1962-63 .. .. .	73.24	16.19	22.1

As in 1963-64 the savings under the grant in all the above years, were attributed mainly to less expenditure on 'Development Schemes'.

(iv) The saving in 1963-64 occurred mainly under the following group heads :

	Total Grant.	Actual Expenditure.	Excess + Saving —
<b>Major Head "34—Co-operation"</b>			
(In lakhs of rupees).			
<b>D—DEVELOPMENT SCHEMES—</b>			
<b>(a) Third Five-Year Plan—</b>			
O .. .. .	38.72	} 27.75	27.62
R. .. .. .	-10.97		

The total saving of Rs. 11.10 lakhs in the original provision (28.7 per cent.) was stated to be mainly due to :

- (i) less expenditure on some Development Schemes owing to non-payment of Managerial Subsidy to Primary Credit Societies due to their failure to start functioning during the year. (Rs. 8.53 lakhs), and
- (ii) less expenditure on the scheme "Creation of Administrative, Supervisory and Office Personnel" owing to non-appointment of a number of staff (Rs. 2.88 lakhs).

	Total Grant.	Actual Expenditure.	Excess + Saving —
--	-----------------	------------------------	----------------------

(In lakhs of rupees)

D(c)-Centrally-sponsored Scheme—

O. . . . .	..	16.65	}			
R. . . . .	..	-9.18	}	7.47	7.49	+0.02

The net saving of Rs. 9.16 lakhs in the provision (55.0 per cent.) was attributed mainly to—

- (i) post-budget decision to include the expenditure on staff engaged on 'Development of the Consumers' Co-operative Societies' in the State Third Five Year Plan [group head D(a)] at the instance of the Government of India (Rs. 3.51 lakhs), and
- (ii) non payment of managerial and rent subsidy to the Co-operative Societies due to their failure to fulfil the requisite conditions (Rs. 5.69 lakhs).

(vii) *Subsidy*.—The expenditure in the grant includes a sum of Rs. 27.31 lakhs paid as subsidies during the year to Co-operative Banks and Societies in connection with different Development schemes under the Third Five-Year Plan.

The details of subsidies are as follows :—

	Amount.
	(In lakhs of rupees)
(i) Subsidies to Co-operative Banks and Societies on account of managerial costs.	6.37
(ii) Subsidies to Co-operative Land Mortgage Banks and Central Co-operative Banks for general purposes.	3.58
(iii) Subsidies to Central Co-operative Banks and Primary Co-operative Societies for Special Bad Debt Reserve Fund.	5.00
(iv) Subsidies to Agricultural Marketing Societies . . .	1.63
(v) Subsidies to Co-operative Institutions in connection with Study Tour.	0.13
(vi) Subsidies to various types of Co-operative Institutions for miscellaneous purposes.	10.60

-----

	Total Grant or Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving - Rs.
<b>Major Heads "35—Industries" and "96—Capital Outlay on Industrial Development".</b>			
<b>Voted—</b>			
	Rs.		
Original ..	3,72,41,000	} 3,72,41,001	2,37,98,367
Supplementary	1		
Amount surrendered during the year (March, 1964).	..	..	1,03,62,722
<b>Charged.—</b>			
Original ..	..	} 3,000	2,604
Supplementary	3,000		
Amount surrendered during the year (March, 1964).	..	..	395

**Notes and comments—****Voted Grant**

(i) The saving of Rs. 1,34.43 lakhs formed 36.1 per cent. of the total provision.

In the preceding two years also, the savings under the grant were Rs. 34.31 lakhs (12.6 per cent. of the provision) and Rs. 34.27 lakhs (15.5 per cent. of the provision).

(ii) The saving under the grant occurred mainly under the group heads indicated below :

	Total Grant.	Actual Expenditure.	Excess + Saving -
			(In lakhs of rupees)

**Major Head "35—Industries"****A—INDUSTRIES.****A-1. Direction—**

O. ..	..	5.66	} 3.93	3.92	-0.01
R. ..	..	-1.73			

The total saving of Rs. 1.74 lakhs in the original provision (30.7 per cent.) was stated to be due to a post-budget decision to draw pay and allowances of the staff attached to "Iron and Steel Cell" from Grant No. "27—Industries—Cottage Industries" instead of from this grant.

**A-2. Industrial Education—**

O. ..	..	5.91	} 6.64	5.46	-1.18
R. ..	..	0.73			

The final saving of Rs. 1.18 lakhs was due to adjustment of "Grants to Technical and Industrial Schools" under Grant No. 27—Industries—Cottage Industries due to misclassification by the drawing officers and non-finalisation of formalities for grants in a few other cases.

	Total Grant	Actual Expenditure.	Excess + Saving —
(In lakhs of rupees)			
<b>A-4. Technical Training Scheme—</b>			
O. . . . .	14·57	} 15·26	12·59
R. . . . .	0·69		
			-2·67

The final saving of Rs. 2·67 lakhs was stated to be mainly due to :—

- (a) less number of trainees,
- (b) non-payment of rent for the office buildings owing to non-receipt of bills,
- (c) non-payment of stipend to the trainees as they could not be put for Inplant Training, and
- (d) some trainees having left the training course without completing it.

#### F—DEVELOPMENT SCHEMES—

##### F-1—Third Five-Year Plan—

O. . . . .	44·38	} 32·56	16·88
R. . . . .	-11·82		
			-15·68

The total saving of Rs. 27·50 lakhs in the original provision (62·0 per cent). was stated to be mainly due to—

- (a) non-purchase of (i) drilling machine and accessories owing to foreign exchange difficulties (Rs. 2·99 lakhs), (ii) laboratory equipment and workshop machines owing to non-completion of school building within the year (Rs. 1·44 lakhs) and (iii) machinery for various technical colleges due to late receipt of Government sanction (Rs. 4·42 lakhs).
- (b) large number of posts, mostly technical, remaining vacant due mainly to non-availability of suitable candidates (Rs. 2·60 lakhs), and
- (c) less adjustment of State's share of expenditure on Centrally-sponsored Schemes owing discontinuation of the Scheme 'Accelerated Training Programme' at the instance of the Government of India (Rs. 14·21 lakhs).

The names of the schemes which accounted for the bulk of the saving are given below :

Name of the Scheme.	Provision.	Amount of saving.
(In lakhs of rupees)		
(1) Re-organisation of the College of Textile Technology, Berhampore.	1·60	1·51
(2) Re-organisation of the College of Textile Technology, Serampore.	1·35	1·14
(3) Re-organisation of the College of Leather Technology, Calcutta.	3·53	3·37
(4) Training in Mining . . . . .	1·74	1·66
(5) Establishment of the Geological Prospecting Branch of the State's Mines and Minerals Directorate.	4·15	3·75
(6) Expansion of Craftsman Training . . . . .	22·53	13·97

In the preceding two years also, the savings under this group head were Rs. 19·33 lakhs (62·9 per cent. of the original provision) and Rs. 16·27 lakhs (84·5 per cent. of the original provision).

			Total	Actual	Excess +
			Grant.	Expenditure.	Saving —
(In lakhs of rupees)					
F-5—Centrally-sponsored Schemes—					
O. ..	..	61·91	} 32·09	23·89	-8·20
R. ..	..	-29·82			

The total saving of Rs. 38·02 lakhs in original provision (61·4 per cent.) was stated to be mainly due to (a) discontinuance of the Scheme 'Accelerated Training Programme' by Government of India (Rs. 29·82 lakhs) and (b) failure of the supplying firms to fulfil contracts for purchase of tools and equipment (Rs. 7·09 lakhs).

### Major Head '96—Capital Outlay on Industrial Development".

#### G. INVESTMENT IN COMMERCIAL UNDERTAKINGS.

##### G-3—Acquisition of premises of Art and United Pottaries at Belghoria for a training-cum-production centre.—

O. ..	..	4·91	} ..	..	..
R. ..	..	-4·91			

The non-utilisation of the provision was attributed to withholding the payment of compensation under Court's Order.

#### I—DEVELOPMENT SCHEMES

##### I(a) Third Five-Year Plan —

##### I(a)-1—Establishment of an undertaking for a 25,000 spindle Cotton Mill for spinning yarn.—

O. ..	..	9·00	} ..	..	..
R. ..	..	-9·00			

The non-utilisation of provision was stated to be due to a decision to treat the expenditure on share capital in this case, as 'Loans and Advances' debitable to Grant No. 52.

##### I(a) 2—Coal Mining by State Government.—

O. ..	..	3·70	} 0·25	0·25	..
R. ..	..	-3·45			

Total Grant	Actual Expenditure	Excess + Saving —
----------------	-----------------------	----------------------

(In lakhs of rupees)

Investment in Govern-  
ment Commercial  
Undertakings.

I(a)-3—Coal Mining by State  
Government—

Investment in Share Capital—

O.	..	17.44	}	..	..	..
R.	..	-17.44				

The non-utilisation of funds under the foregoing two group heads was attributed as non-receipt of approval from the Government of India to open the collieries by the State Government.

In the previous year also the entire provision under the latter group head remained unutilised for the same reason.

Investment in other Commercial  
Undertakings—

I(a)-4—Manufacture of X'ray  
machines—Investment in Share  
Capital of Electro-Medical and  
Allied Industries Ltd.—

O. ..	..	1.50	}	..	..	..
R. ..	..	-1.50				

As in the previous year, the entire provision under this group head remained unutilised due to non-payment of share capital to Messrs. Electro-Medical Allied Industries Ltd., as the company did not present the necessary claim for payment.

I(a)-5—Warehousing Corporation—

O. ..	..	3.50	}	..	..	..
R. ..	..	-3.50				

The scheme envisages establishment of warehouses and cold storages in the State under the auspices of the Corporation and is financed by contribution of the State Government and the Central Warehousing Corporation on 50:50 basis.

It has been explained that due to non-receipt of any contribution from the Central Warehousing Corporation to the State Warehousing Corporation no contribution was made by the State Government ; the entire provision thus remained unutilised.



## Grant No. 26—Industries—Industries—concl'd.

	Total Grant.	Actual Expenditure.	Excess + Saving -
(In lakhs of rupees)			
<b>I(a)-13. Development of Taxi Co-operatives.—</b>			
O. .. .. .	3.52	} 0.61	0.61
R. .. .. .	-2.91		
			..

The saving of Rs 2.91 lakhs in the original provision (82.7 per cent.) occurred as several societies did not qualify for the share contributions.

**I(b)—Centrally-sponsored Schemes—****I(b)-1—Development of Consumers' Co-operative Societies—**

O. .. .. .	31.00	} ..	..	..
R. .. .. .	-31.00			

The non-utilisation of the provision under this head was due to a post-budget decision to adjust the share contributions to Consumers' Co-operative against a new Major Head under a separate Grant (Viz., Grant No. 25—Co-operation).

**Grant No. 27—Industries—Cottage Industries.**

	Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving -
	Rs.	Rs.	Rs.
<b>Major Heads "35—Industries" and "96—Capital Outlay on Industrial Development".</b>			
Rs.			
<b>Voted—</b>			
Original .. .. .	1,80,22,000	} 1,80,22,000	1,53,34,076
Supplementary .. .. .	..		
Amount surrendered during the year (March, 1964).	..	..	29,12,700
<b>Charged—</b>			
Original .. .. .	..	} 100	78
Supplementary .. .. .	100		
Amount surrendered during the year.	..	..	Nil

## Notes and comments—

## Voted Grant

- (i) The saving of Rs.26.88 lakhs formed 14.9 per cent. of the original provision.  
 (ii) There were large savings under this grant during the preceding five years also, as indicated below :

					Total provision.	Amount of saving.
					(In lakhs of rupees)	
1958-59	..	..	..	..	1,13.72	37.55
1959-60	..	..	..	..	1,34.15	28.67
1960-61	..	..	..	..	1,99.05	68.80
1961-62	..	..	..	..	2,90.38	99.46
1962-63	..	..	..	..	2,36.95	88.51

The saving in all these years as well as in 1963-64 were attributed mainly to non-implementation of a number of development schemes.

- (iii) In the following group heads, the provision was not utilised wholly or to a substantial extent :

Total Grant.	Actual Expenditure.	Excess + Saving —
--------------	---------------------	-------------------

(In lakhs of rupees)

## Major Head "35—Industries"

## D—DEVELOPMENT SCHEMES—

## 1-D-1—Third Five-Year Plan—

O.	..	46.60	}	32.00	27.91	—4.09
R.	..	—14.60				

The total saving of Rs. 18.69 lakhs in the original provision (40.1 per cent.) was stated to be due mainly to :

- non-receipt of approval from All India Handloom Board for payment of rebate on sales of cloth (Rs. 1.40 lakhs);
- economy in the expenditure on schemes (Rs. 2.47 lakhs);
- abandonment of the scheme for "Training-cum-production Centre for Powerloom at Howrah" (Rs. 1.32 lakhs);
- non-receipt of Government sanction for implementation of a number of schemes (Rs. 4.49 lakhs);
- non-purchase of machinery owing to non-issue of import licence by Government of India (Rs. 3.07 lakhs);

(f) non-implementation of the following schemes pending finalisation of technical details (Rs. 2·32 lakhs)—

- (1) Subsidy for Power Consumption for Small Industries,
- (2) Expansion of Peddic Silk Reeling Institute (Malda),
- (3) Scheme for stabilisation of Raw Silk ; and

(g) partial implementation of the schemes "Subsidy for implementation of the scheme for concessional rate of interest" and "Financial assistance for establishment of godowns and sales depot" owing to less demands and the schemes for "Development of Coir Industries" and "Development of Lac Industry" as the schemes were still under consideration of Government (Rs. 1·41 lakhs).

In the preceding two years also the savings under this group head were Rs. 50·62 lakhs (62·6 per cent. of the provision) and Rs. 73·58 lakhs (72·7 per cent. of the provision).

Total Grant.	Actual Expenditure.	Excess + Saving —
-----------------	------------------------	----------------------

(In lakhs of rupees)

**2-D-4—Centrally-sponsored  
Schemes—**

O. ..	..	15·29	}			
			}	6·36	5·67	—0·69
R. ..	..	—8·93	}			

The total saving of Rs. 9·62 lakhs in the original provision (62·9 per cent.) was stated to be due mainly to partial implementation of the new scheme for 'Project for intensive development of Small Industries in rural areas' owing to delay in completion of preliminaries such as recruitment of staff, acquiring of accommodations and final decision on the pattern of the individual schemes.

**Major Head "96—Capital  
Outlay on Industrial  
Development".**

**E—DEVELOPMENT SCHEMES.—**

**E(a)—Third Five-Year Plan**

**3-E(a)-3—Establishment of a 25,000  
spindle cotton mill on co-opera-  
tive basis for Spinning Yarn.—**

O. ..	..	4·00	}			
			}	..	..	..
R. ..	..	—4·00	}			

The non-utilisation of the entire provision was explained as due to delay in selection of site.

During the last year also, the entire provision (Rs. 90.00 lakhs) under this group head remained unutilised.

			Total	Actual	Excess +
			Grant.	Expenditure.	Saving -
In lakhs of rupees)					
<b>4-E(a)-4—Establishment of two new Estates—</b>					
O. ..	..	4.55	}	..	..
R. ..	..	-4.55			
<b>5-E(a)-5—Establishment of one Estate for hides and leather—</b>					
O. ..	..	3.95	}	..	..
R. ..	..	-3.95			

The savings under the above two heads were attributed to non-implementation of the schemes owing to non-receipt of Government sanction.

The schemes have remained unimplemented since 1961-62; the provision made in all these years remained unutilised.

**6-E(a)-10—Investment in the share Capital of the West Bengal Small Industries Corporation—**

O. ..	..	5.00	}	3.00	3.00	..
R. ..	..	-2.00				

The saving of Rs. 2.00 lakhs in the provision (40 per cent.) was stated to be due to curtailment of the Plan budget necessitated by the resources position of the State.

**7-E(a)-11—Assistance for strengthening the Share Capital base of Industrial Co-operative—**

O. ..	..	2.00	}	0.42	0.40	-0.02
R. ..	..	-1.58				

The total saving of Rs. 1.60 lakhs in the original provision (80 per cent.) was stated to be due to non-availability of adequate number of cases eligible for the assistance.

## Grant No. 27—Industries—Cottage Industries—concl'd.

(iv) The reduction of provision by reappropriation as late as on the 31st March, 1964, in the following group head did not prove justified ;

Total Grant.	Actual Expenditure.	Excess + Saving —
--------------	---------------------	-------------------

(In lakhs of rupees).

## Major Head "35—Industries".

## A—COTTAGE INDUSTRIES.

## A-3—Development of Cottage Industries—

O. .. .. .	20.77	}	19.27	22.09	+2.82
R. .. .. .	-1.50				

The reduction of Rs. 1.50 lakhs in the provision was explained as due to winding up of the Sales Emporia at Chitta Ranjan Avenue; the reasons for the final excess have not been furnished by the controlling officer.

(v) In the following group head the additional funds provided by reappropriation on the 31st March, 1964, proved largely inadequate and the expenditure exceeded the provision.

## D—DEVELOPMENT SCHEMES—

## D-3—Second Five-Year Plan—

O. .. .. .	58.09	}	67.96	73.46	+5.50
R. .. .. .	9.87				

The reasons for the final excess of Rs. 5.50 lakhs were not furnished by the controlling officer.

(vi) *Subsidies.*—The expenditure in the grant includes a sum of Rs. 0.67 lakh paid as managerial subsidies to Co-operative Societies in connection with the schemes for various Industrial Co-operative Societies, Development of Handicrafts Co-operatives and Running of Coir Co-operatives.

## Grant No. 28—Industries—Cinchona—(All Voted)

Total Grant.	Actual Expenditure.	Excess + Saving —
Rs.	Rs.	Rs.

## Major Head "35—Industries"

Original .. .. .	Rs. 28,85,000	}	29,31,000	28,56,602	-74,398
Supplementary .. .. .	46,000				

Amount surrendered during the year Nil.

	Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
	Rs.	Rs.	Rs.
<b>Major Heads "37—Community Development Projects, National Extension Service and Local Development Works", "16—Interest on Debt and other Obligations", "109—Capital Outlay on Other Works", "Debt raised in India" and "Loans to Local Funds, Private Parties, etc."</b>			

## Voted—

	Rs.			
Original ..	2,94,19,000	}	3,87,42,400	3,65,08,729
Supplementary	93,23,400			
Amount surrendered during the year (March, 1964).	..	..	..	22,03,400

## Charged—

Original ..	49,65,000	}	49,65,000	67,03,096	+17,38,096
Supplementary	..				
Amount surrendered during the year (March, 1964).	..	..	..	..	87,800

## Notes and Comments :

## Voted Grant

(i) In view of the saving of Rs. 22·34 lakhs in the grant, the supplementary grant of Rs. 93·23 lakhs obtained on the 30th March, 1964, proved excessive.

(ii) In the following group heads the provision remained unutilised to the extent indicated below :

Total Grant.	Actual Expenditure.	Excess + Saving —
		(In lakhs of rupees)

**Major Head "37—Community Development Projects, National Extension Service and Local Development Works."**

## I—Community Development Projects.

## B—PROJECT/BLOCK HEADQUARTERS—

O ..	68·45	}	53·66	53·27	—0·39
R ..	—14·79				

The total saving of Rs. 15·18 lakhs in the original provision (22·2 per cent.) was due to non-utilisation of provision for additional staff owing to non-promotion of a large number of "Pre-extension Blocks" to "Stage I Blocks".

In the preceding two years also, the savings under this group head were Rs. 11.70 lakhs (17.5 per cent. of the provision) and Rs. 15.50 lakhs (26.3 per cent. of the provision).

Total Grant.	Actual Expenditure.	Excess + Saving —
--------------	---------------------	-------------------

(In lakhs of rupees)

III—Local Development Works  
Outside the State Plan.

M—CENTRALLY-SPONSORED  
SCHEMES—

O	..	30.00	}	20.00	19.58	-0.42
R.	..	-10.00				

The total saving of Rs. 10.42 lakhs in the original provision (34.7 per cent. was due mainly to partial execution of the following schemes for want of the requisite local contribution.

*Name of the Schemes.*

1. Water Supply.
2. Road and Building including small Bridges and Culverts.
3. Rural Sanitation.
4. Improvement of Agriculture.

In the preceding two years also, the savings were Rs. 17.46 lakhs (58.2 per cent. of the provision) and Rs. 17.69 lakhs (59.0 per cent. of the provision) under the same schemes for the same reasons.

(iii) In the following group heads, the supplementary grant obtained on the 30th March, 1964, proved unnecessary/excessive :

**Major Head "37—Community  
Development Projects, National  
Extension Service and Local  
Development Works."**

I—Community Development Projects.

(a) C.—ANIMAL HUSBANDRY  
AND AGRICULTURE EXTEN-  
SION—

O.	..	24.70	}	26.12	22.40	-3.72
S.	..	3.58				
R.	..	-2.16				

The total saving amounted to Rs. 5.88 lakhs. This was due mainly to (i) non-utilisation of the provision under the scheme for 'Miscellaneous Agricultural Schemes' in full owing to delay in receipt of sanction and owing to engagement of Block Staff in Panchayat Election (Rs. 4.57 lakhs) and (ii) failure by the supplying firms to present their bills in time (Rs. 1.65 lakhs).

			Total Grant.	Actual Expenditure.	Excess + Saving —
(In lakhs of rupees.)					
<b>(b) H—RURAL ARTS, CRAFTS AND INDUSTRIES—</b>					
O.	..	2.00	} 15.73	11.05	—4.68
S.	..	14.17			
R.	..	—0.44			

The total saving of Rs. 5.12 lakhs formed 36.1 per cent. of the supplementary grant. This was attributed to non-starting of some training centres under the scheme for 'Training-cum-Production Centre' owing to non-completion of preliminaries.

**II—National Extension Service—  
Outside the State Plan—**

**(c) J—RECURRING EXPENDI-  
TURE ON PERSONNEL RE-  
TAINED ON NATIONAL  
EXTENSION SERVICE PAT-  
TERN—**

O.	..	1,10.68	} 1,16.76	1,14.15	—2.61
S.	..	8.48			
R.	..	—2.40			

The reasons for the total saving of Rs. 5.01 lakhs forming 59.1 per cent. of the supplementary grant were not furnished by the controlling officer.

**Major Head "109—Capital Outlay  
on Other Works."**

**Development Schemes—Third  
Five-Year Plan.**

**O—COMMUNITY DEVELOP-  
MENT PROJECTS**

**(d) 0.1—Irrigation—**

O.	..	6.70	} 15.45	13.44	—2.01
S.	..	8.70			
R.	..	0.05			

The reasons for the net saving of Rs. 1.96 lakhs were not furnished by the controlling officer.



(iv) In the following group heads, the excesses remained uncovered and the supplementary grant obtained on the 30th March, 1964, proved largely inadequate; the reasons for the final excess under each group head were not furnished by the controlling officers :—

Total Grant.	Actual Expenditure.	Excess + Saving —
(In lakhs of rupees.)		

**Major Head "37—Community Development Projects, National Extension Service and Local Development Works."**

**I—Community Development Projects.**

**(a) D—HEALTH AND RURAL SANITATION—**

O.	..	10·30	}	14·79	23·06	+8·27
S.	..	5·00				
R.	..	—0·51				

**Major Head "Loans to Local Funds, Private Parties, etc."**

**Loans Under Development Schemes.**

**Q—LOANS AND ADVANCES FROM THE UNION GOVERNMENT—  
LOANS AND ADVANCES UNDER COMMUNITY DEVELOPMENT PROJECTS.**

**(b) Q-1—Reclamation of Waste Lands—**

O.	..	6·00	}	9·57	10·84	+1·27
S.	..	4·00				
R.	..	—0·43				

**(c) Q-3—Productive Scheme for Promotion of Agriculture—**

O.	..	3·00	}	7·22	8·24	+1·02
S.	..	4·22				

(v) A case where additional provision of funds made by re-appropriation on the 31st March, 1964, proved entirely unnecessary, is indicated below :

Total Grant.	Actual Expenditure.	Excess + Saving —
--------------	---------------------	-------------------

(In lakhs of rupees.)

**Major Head "37—Community Development Projects, National Extension Service and Local Development Works".**

**I—Community Development Projects.**

**E—EDUCATION—**

O.	..	0.50	}	8.00	5.99	-2.01
S.	..	5.50				
R.	..	2.00				

The reasons for the final saving were not furnished by the controlling officer.

(vi) *Suspense*.—The group head "Suspense" accommodates interim transactions for purchase and supply of materials for construction of roads, buildings and other works relating to the Community Development Projects. The nature and accounting procedure of the transactions under this head have been explained at pages 104-105 in Note (vii) below Grant No. 33—Irrigation.

The transactions under each unit of Suspense are exhibited below :

Major Head and Detailed units.	Opening balance.	Debits during the year.	Credits during the year.	Net actuals.	Closing balance.
1	2	3	4	5	6

(In lakhs of rupees.)

**37—Community Development Projects, National Extension Service and Local Development Works—**

Purchase	..	-36.03	1.21	5.62	-4.41	-40.44
Miscellaneous Public Works Advances.		2.08	..	..	..	2.08
<b>Total</b>	<b>..</b>	<b>-33.95</b>	<b>1.21</b>	<b>5.62</b>	<b>-4.41</b>	<b>-38.36</b>

## CHARGED APPROPRIATION

The excess of Rs. 17,38,096 in the charged appropriation requires to be regularised. This occurred mainly under the sub-head indicated below :—

Total Appropriation.	Actual Expenditure.	Excess + Saving —
-------------------------	------------------------	----------------------

(In lakhs of rupees.)

**Major Head "Debt raised in India."****P—LOANS FROM CENTRAL GOVERNMENT.**

Loans for Community Development Projects—

O.	..	34.77	}	34.41	52.67	+18.26
R.	..	-0.36				

The excess represents repayment to the Government of India of the overpayment of loans made to the State Government as central assistance for State Plan Schemes during 1961-62.

**Grant No. 30—Labour and Employment**

Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
Rs.	Rs.	Rs.

**Major Head "38—Labour and Employment."**

Voted—

	Rs.					
Original	..	37,77,000	}	1,41,03,200	1,43,77,180	+2,73,980
Supplementary		1,03,26,200				
Amount surrendered during the the year (March, 1964.)			..	..		42,000

Charged—

Original	..	..	}	600	..	-600
Supplementary		600				
Amount surrendered during the year.			-	..	..	Nil.

## Notes and Comments—

## Voted Grant.

(i) This grant includes expenditure on "Employees' State Insurance Scheme"; such expenditure was originally provided for under Grant No. '29—Medical'. Consequent on a post-budget change in classification, a supplementary grant was obtained under this grant.

(ii) The grant was exceeded by Rs. 2,73,980 ; the excess requires regularisation.

This was the net result of excesses totalling Rs. 24.20 lakhs over provision of Rs. 51.91 lakhs made under 12 sub-heads and savings amounting to Rs. 21.04 lakhs under several other sub-heads and surrender of Rs. 0.42 lakh.

(a) The excess occurred mainly under the following sub-head ; the reasons for which were not furnished by the controlling officer.

	Total Grant.	Actual Expenditure.	Excess + Saving —
			(In lakhs of rupees.)
<b>H—EMPLOYEES' STATE INSURANCE SCHEME—LABOUR AND LABOUR WELFARE—MEDICAL BENEFIT SCHEME—</b>			

## Contingencies—

O.	..	..	}	51.08	74.74	+23.66
R.	..	51.08				

The expenditure was estimated to be Rs. 61.73 lakhs in the revised estimates prepared in February, 1964. Had this been properly considered at the time of preparation of the supplementary estimate, the excess could have been appreciably reduced and the excess over the grant as a whole (Rs. 2.74 lakhs) could have been avoided altogether.

(b) Excesses of comparatively small amounts occurred under the following sub-heads :

## A—LABOUR.

## A.(a)—Labour Commissioner—

## Contingencies—

O.	..	0.49	}	0.57	0.60	+0.03
R.	..	0.08				

## A.(c)—Maintenance of Labour Welfare Centres—

## Allowances, honoraria, etc.—

O.	..	0.31	}	0.30	0.31	+0.01
R.	..	-0.01				

			Total Grant.	Actual Expenditure.	Excess + Saving —
(In lakhs of rupees.)					
Contingencies—					
O.	..	0.67	} 0.74	0.96	+0.22
R.	..	0.07			
C—MISCELLANEOUS.					
(a) Administration of the Trade Disputes Act—					
Pay of Officers—					
O.	..	1.30	} 1.12	1.13	+0.01
R.	..	-0.18			
D—RESETTLEMENT AND EMPLOYMENT.					
Pay of Establishment—					
O.	..	3.60	} 3.66	3.68	+0.02
R.	..	0.06			
E—DEVELOPMENT SCHEMES.					
(a) Third Five-Year Plan—Labour and Labour Welfare—					
Model Labour Welfare Centre and Holiday Home—					
O.	..	0.50	} 0.82	0.88	+0.06
R.	..	0.32			
H—EMPLOYEES' STATE INSURANCE SCHEME.					
(a) Labour and Labour Welfare—Medical Benefit Scheme—					
Pay of Establishment—					
O.	..	..	} 0.38	0.42	+0.04
S.	..	0.38			

			Total Grant.	Actual Expenditure.	Excess + Saving —
			(In lakhs of rupees.)		
<b>Contract Contingencies—</b>					
O.	..	..	} 0.09	0.12	+0.03
S.	..	0.10			
R.	..	-0.01			
<b>(b) Supervisory Organisation for Hospital Planning for insured persons—</b>					
<b>Pay of Officers—</b>					
O.	..	..	} 0.03	0.10	+0.07
S.	..	0.03			
<b>Pay of Establishment—</b>					
O.	..	..	} 0.10	0.13	+0.03
S.	..	0.10			
<b>Allowances, honoraria, etc.—</b>					
O.	..	..	} 0.02	0.04	+0.02
S.	..	0.02			

(iii) In the following group head, the supplementary provision obtained on the 30th March, 1964, proved largely excessive :—

#### **E—DEVELOPMENT SCHEMES.**

##### **(a) Third Five-Year Plan—**

##### **(i) Labour and Labour Welfare—**

O.	..	5.39	} 55.56	35.93	-19.63
S.	..	49.29			
R.	..	0.88			

The reasons for the net saving of Rs. 18.75 lakhs forming 38 per cent. of the supplementary provision were not furnished by the controlling officer.

¶The saving occurred mainly under the scheme 'Extension of Medical Benefit to the Families of Insured Persons of Calcutta and Howrah', for which the entire supplementary provision was obtained.

90 **Grant No. 31—Miscellaneous Social and Developmental Organisations—Welfare of Scheduled Tribes and Castes and other Backward Classes (All Voted).**

	Total Grant.	Actual Expenditure.	Excess + Saving —
	Rs.	Rs.	Rs.
<b>Major Head "39—Miscellaneous Social and Developmental Organisations."</b>			
	Rs.		
Original ..	93,25,000	1,05,19,000	1,05,74,381
Supplementary	11,94,000		
Amount surrendered during the year.	..	..	Nil

**Notes and Comments—**

(i) The grant was exceeded by Rs. 55,381; the excess requires regularisation. The excess was the net result of excesses totalling Rs. 1.62 lakhs under the following 19 sub-heads and savings totalling Rs. 1.07 lakhs under 9 other sub-heads :

(In lakhs of rupees).

**A. WELFARE OF SCHEDULED TRIBES AND CASTES AND OTHER BACKWARD CLASSES.**

**A(a)—Headquarter Establishment—**

A-(a)-1—Pay of Officers .. 0.16 0.17 +0.01

**A-(a)-3—Allowances, honoraria, etc.—**

O. .. .. 0.10 }  
R. .. .. 0.02 } 0.12 0.13 +0.01

**A(b)—District Establishment—**

**A(b)-1—Pay of Officers—**

O. .. .. 0.30 }  
R. .. .. -0.06 } 0.24 0.27 +0.03

**A(b)-3—Allowances, honoraria, etc. 0.55 0.56 +0.01**

**Grant No. 31—Miscellaneous Social and Developmental Organisations—Welfare of Scheduled Tribes and Castes and Other Backward Classes—contd.** 91

	Total Grant.	Actual Expenditure.	Excess + Saving —
(In lakhs of rupees)			
<b>B—DEVELOPMENT SCHEMES.</b>			
<b>B(i)—Third Five-Year Plan—</b>			
<b>B(i)(a)—Welfare of Scheduled Tribes.</b>			
<b>B(i)(a)-2—Economic Uplift.—</b>			
O. .. .. .	3.40	1.85	1.86
R. .. .. .	-1.55		
			+0.01
<b>B(i)(a)-3—Health, Housing and other Schemes—</b>			
O. .. .. .	2.10	1.50	1.61
R. .. .. .	-0.60		
			+0.11
<b>B(i)(b)—Welfare of Scheduled Castes—</b>			
<b>B(i)(b)-1—Education—</b>			
O. .. .. .	4.40	10.90	11.07
S. .. .. .	5.15		
R. .. .. .	1.35		
			+0.17
<b>B(i)(b)-2—Economic Uplift ..</b>		1.10	1.12
			+0.02
<b>B(i)(b)-3—Health, Housing and other Schemes—</b>			
O. .. .. .	1.00	0.93	1.18
R. .. .. .	-0.07		
			+0.25
<b>B(ii)—First Five-Year Plan—</b>			
<b>B(ii)-2—Public Health—</b>			
O. .. .. .	0.48	0.36	0.39
R. .. .. .	-0.12		
			+0.03
<b>B(ii)-4—Co-operation ..</b>		0.09	0.10
			+0.01



92 **Grant No. 31—Miscellaneous Social and Developmental Organisations—Welfare of Scheduled Tribes and Castes and Other Backward Classes—contd.**

	Total Grant.	Actual Expenditure.	Excess + Saving —
(In lakhs of rupees)			
<b>B(iii)—Second Five-Year Plan—Welfare of Backward classes, Scheduled Tribes and Development of Scheduled areas—</b>			
<b>B(iii)(a)—Scheduled Tribes—Economic Uplift—</b>			
O. .. .. .	1.79	1.86	+0.26
R. .. .. .	-0.19		
<b>B(iii)(b)—Scheduled Castes—</b>			
B(iii)(b)-1—Education ..	0.01	0.02	+0.01
<b>B(iv)—Centrally-sponsored Schemes (Committed Expenditure)—Welfare of Backward Classes—</b>			
<b>B(iv)(a)—Scheduled Tribes—</b>			
<b>B(iv)(a)-1—Economic Uplift—</b>			
O. .. .. .	1.56	1.37	+0.12
R. .. .. .	-0.31		
<b>B(iv)(a)-2—Health, Housing and other Schemes—</b>			
O. .. .. .	0.45	0.44	+0.03
R. .. .. .	-0.01		
<b>B(iv)(b)—Scheduled Castes—</b>			
B(iv)(b)-1—Economic Uplift ..	1.47	1.53	+0.06
<b>B(v)—Centrally-sponsored Schemes</b>			
<b>B(v)(a)—Scheduled Tribes—</b>			
<b>B(v)(a)3—Health, Housing and other Schemes—</b>			
O. .. .. .	2.40	0.92	+0.22
R. .. .. .	-1.70		
<b>B(v)(b)—Scheduled Castes—</b>			
<b>B(v)(b)-1—Education—</b>			
O. .. .. .	33.00	40.07	+ 0.07
R. .. .. .	7.00		

**Grant No. 31—Miscellaneous Social and Developmental Organisations—Welfare of Scheduled Tribes and Castes and Other Backward Classes—concl'd.** 93

			Total Grant.	Actual Expenditure.	Excess + Saving —
			(In lakhs of rupees.)		
B(v)(b)—2—Health, Housing and other Schemes—					
O.	..	7.00	} 4.10	4.29	+0.19
R.	..	-2.90			

(ii) In the following group head, the provision remained unutilised to a substantial extent :—

**B—DEVELOPMENT SCHEMES—**

**B(e)—Centrally-sponsored Schemes—**

**B(e).1—Scheduled Tribes—**

O.	..	13.07	} 10.11	10.14	+0.03
R.	..	-2.96			

The net saving of Rs 2.93 lakhs in the original provision (22.4 per cent.) was attributed to

- (a) slow progress of work on the schemes "Institute for Research, Planning, Evaluation and Cultural Development" and "Social Workers' Training Institute" owing to non-finalisation of certain proposals (Rs. 1.70 lakhs), and
- (b) curtailment of provision for 'economic uplift' of the scheduled tribes by the Government of India (Rs. 1.20 lakhs).

**Grant No. 32—Miscellaneous Social and Developmental Organisations—Excluding welfare of Scheduled Tribes and Castes and other Backward Classes (All Voted).**

			Total Grant.	Actual Expenditure.	Excess + Saving —
			Rs.	Rs.	Rs.
<b>Major Head "39—Miscellaneous Social and Developmental Organisations".</b>					
Rs.					
Original	..	1,33,21,000	} 1,38,99,000	1,27,61,505	-11,37,495
Supplementary		5,78,000			
Amount surrendered during the year (March, 1964).			..	..	3,62,826

**94 Grant No. 32—Miscellaneous Social and Developmental Organisations—Excluding welfare of Scheduled Tribes and Castes and other Backward Classes—concl'd.**

**Notes and Comments—**

(i) In view of the saving of Rs. 11·37 lakhs, the supplementary grant of Rs. 5·78 lakhs taken on the 30th March, 1964, proved unjustified.

(ii) In the following group heads, the provision was not utilised to a substantial extent :

	Total Grant.	Actual Expenditure.	Excess + Saving —
	(In lakhs of rupees.)		
1. D—SUSPENSE ..	8·05	..	—8·05

The reasons for the saving were not furnished by the controlling officer.

**F—DEVELOPMENT SCHEMES—**

**F(a)—Third Five-Year Plan—**

**2. F(a)-1—Publicity for Third Five-Year Plan—**

O. ..	5·94	}	2·56	2·33	—0·23
R. ..	—3·38				

The reasons for the total saving of Rs. 3·61 lakhs in the original provision (60·8 per cent.) were not furnished by the controlling officer.

**3. F(c)—Centrally-sponsored Schemes—Adoption of Metric System of Weights and Measures—**

O. ..	13·70	}	11·01	10·60	—0·41
R. ..	—2·69				

The total saving of Rs. 3·10 lakhs in the original provision (22·6 per cent.) was stated to be due mainly to :

(a) non-replacement of existing weights and measures by metric system of weights and measures owing to non-finalisation of proposals, inability of the tenderer to supply materials, non-receipt of specific proposal for items of expenditure from some departments, and non-availability of stores (Rs. 1·74 lakhs),

(b) non-receipt of departmental bills for supply of 'measures' from the Mint (Rs. 0·48 lakh), and

(c) unfilled vacancies (Rs. 0·31 lakh).

	Total Grant.	Actual Expenditure.	Excess + Saving —
	Rs.	Rs.	Rs.
<b>Major Heads “42—Multipurpose River Schemes”, “43—Irrigation, Navigation, Embankment and Drainage Works (Commercial)”, “44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)”, “98—Capital outlay on Multipurpose River Schemes”, “99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)” and “100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).”</b>			
	Rs.		
Original ..	7,87,14,000	8,99,68,000	9,42,33,344
Supplementary	1,12,54,000		
Amount surrendered during the year (March, 1964).	..	..	12,81,781

**Notes and comments—**

(i) The excess of Rs. 42,65,344 over the grant requires to be regularised.

In view of the excess, the supplementary grant of Rs. 1,12.54 lakhs obtained on the 30th March, 1964, proved inadequate.

The surrender of Rs. 12.82 lakhs in the grant did not also prove justified.

(ii) The excess was the result of excesses totalling Rs. 1,33.67 lakhs under 12 sub-heads partly counterbalanced by savings amounting to Rs. 78.20 lakhs under other sub-heads and surrender of Rs. 12.82 lakhs.

(a) The excess occurred mainly under the following sub-heads; the reasons for the excesses were not furnished.

(In lakhs of rupees.)

**Major Head “44—Irrigation, Navigation, Embankment and Drainage Works (Commercial)”.**

**B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—**

(i) Works—

(g) Suspense—

R.	5.66	..	5.66	44.66	+39.00
----	------	----	------	-------	--------

Total Grant.	Actual Expenditure.	Excess + Saving —
--------------	---------------------	----------------------

(In lakhs of rupees)

**Major Head "98—Capital Outlay on Multipurpose River Schemes".**

## 2. Kangsabati Reservoir Project

## (d) Suspense—

O.	..	2.62	}	6.88	87.12	+80.24
R.	..	4.26				

(b) The other sub-heads also under which excesses occurred are indicated below :

**Major Head "42—Multipurpose River Schemes."**

## B—INTEREST.

## 1. Mayurakshi Reservoir Project—

O.	..	66.98	}	66.39	70.16	+3.77
R.	..	-0.59				

## 2. Kangsabati Reservoir Project.—

O.	..	42.26	}	43.39	44.78	+1.39
R.	..	1.13				

## C—OTHER REVENUE EXPENDITURE.

## Mayurakshi Reservoir Project.

## 2. Establishment—

## (ii) General Establishment—

O.	..	8.40	}	7.33	8.73	+1.40
R.	..	-1.07				

## C. OTHER REVENUE EXPENDITURE.

## Mayurakshi Reservoir Project—

6. Suspense	..	..	0.10	0.22	+0.12
-------------	----	----	------	------	-------

Total Grant.	Actual Expenditure.	Excess + Saving -
-----------------	------------------------	----------------------

(In lakhs of rupees.)

**Major Head "43—Irrigation, Navigation, Embankment and Drainage Works (Commercial)".**

**A—IRRIGATION WORKS.**

(b) Unproductive Works—

(i) Working Expenses—

Revenue Establishment—

O.	..	4.75	}	4.71	4.76	+0.05
R.	..	-0.04				

(ii) Interest—

O.	..	10.05	}	10.99	11.60	+0.61
R.	..	0.94				

**B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—**

(b) Unproductive Works—

(ii) Interest—

O.	..	14.49	}	13.13	13.75	+0.62
R.	..	-1.36				

**Major Head "98—Capital Outlay on Multipurpose River Schemes".**

**A. DEVELOPMENT SCHEMES—  
THIRD FIVE-YEAR PLAN.**

1. Mayurakshi Reservoir Project.

(a) Dam and Reservoir under  
Mayurakshi Dam Circle.

(ii) Suspense.—

O.	..	10.00	}	..	0.86	+0.86
R.	..	-10.00				

			Total Grant.	Actual Expenditure.	Excess + Saving —
(In lakhs of rupees.)					
(b) Barrage and Irrigation.					
(iv) Suspense—					
R.	..	0.69	0.69	5.41	+4.72

## 2. Kangsabati Reservoir Project.

## (b) Establishment—

O.	..	14.91	13.88	14.77	+0.89
R.	..	-1.03			

(iii) The provision was not utilised wholly or to a substantial extent in the following group heads :

**Major Head "44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)."**

## A—IRRIGATION.

## (ii) Miscellaneous Expenditure.—

O.	..	53.57	35.03	34.87	-0.16
R.	..	-18.54			

The total saving of Rs. 18.70 lakhs in the original provision (34.9 per cent.) was attributed mainly to excess provision of funds (Rs. 40.00 lakhs) for payment of charges on bulk purchase of water from the Damodar Valley Corporation as against the sum of Rs. 20.00 lakhs provisionally decided for payment by the State Government during the year.

## A(iii) Development Schemes—

## (a) Third Five-Year Plan—

O.	..	9.72	4.03	2.46	-1.57
R.	..	-5.69			

The total saving of Rs 7.26 lakhs in the original provision (74.7 per cent.) was stated to be due mainly to non-execution/partial execution of certain schemes owing to :

(a) non-finalisation of tenders (Rs. 2.29 lakhs), and

(b) non-receipt of administrative approval and Government sanction (Rs. 2.71 lakhs).

The names of the schemes which contributed to the bulk of the saving are given below :

	Provision.	Saving.
	(In lakhs of rupees.)	
1. Minor Irrigation Schemes .. .. .	3.03	2.51
2. Survey and investigation for preparation of Irrigation schemes.	1.00	0.88
3. Residential quarters for Engineers and staff in Sundarbans.	2.00	2.00

In the last year also, the saving under this group head was Rs. 12.79 lakhs (75.2 per cent. of the provision).

Total Grant	Actual Expenditure	Excess + Saving -
(In lakhs of rupees)		

**B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—**

(i) Works—

(a) New Works and Works in Progress—

O. ..	3.57	} 1.31	0.72	-0.59
R. ..	-2.26			

The total saving of Rs. 2.85 lakhs in the original provision (79.8 per cent.) was stated to be mainly due to

(a) partial utilisation of the provision for the scheme and "Construction of rest-shed at Sundarban" owing to non-receipt of sanction (Rs. 1.55 lakhs) and

(b) holding up of the scheme "Reconstruction of bridge over the Usti Nainan Khal at Usti" for want of steel materials (Rs. 0.51 lakh).

(iii) Development Schemes—

(a) Third Five-Year Plan.—

O. ..	18.86	} 12.44	10.77	-1.67
R. ..	-6.42			

The total saving of Rs. 8.09 lakhs in the original provision (42.9 per cent.) was due to the following reasons :

(i) partial execution of a number of schemes owing to—

(a) non-receipt of Government sanction (Rs. 1.10 lakhs);

(b) non-receipt of administrative approval (Rs. 1.00 lakh);

(c) non-acceptance of tender (Rs. 0.90 lakh) and

(d) non-preparation of designs and revision of design (Rs. 3.70 lakhs); and

(ii) Non-payment of land charges (Rs. 1.58 lakhs).



The names of the schemes which contributed to the bulk of the saving are given below :

	Provision	Saving
	(In lakhs of rupees)	
1. Minor Irrigation—		
Minor Drainage Schemes .. .. .	10·74	4·86
2. Soil Conservation Scheme in Keleghai and other areas.	2·72	1·86
3. Investigation and model experiment for preparation of scheme improving navigation in the Rupnarayan.	2·50	1·02
4. Improvement of navigation in Hizli Tidal Canal in Midnapur District	1·00	1·00

During the last year also, the saving under this group head was Rs. 16·65 lakhs (51·2 per cent. of the provision).

Total Grant.	Actual Expenditure	Excess + Saving —
(In lakhs of rupees.)		

**Major Head “98—Capital Outlay on Multipurpose River Schemes”**

**A—DEVELOPMENT SCHEMES—**

**THIRD FIVE-YEAR PLAN**

**2. Kangsabati Reservoir Project—**

**(c) Tools and Plant—**

O. ..	13·04	} 1·79	1·58	—0·21
R. ..	—11·25			

The reasons for the total saving of Rs. [1·46 lakhs in the original provision (87·9 per cent.) were not furnished by the controlling officer.

**Major Head “99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)”.**

**A—IRRIGATION WORKS—**

**Development Schemes—Third Five-Year Plan—**

**Irrigation and Power—Irrigation—**

O. ..	12·30	} 10·45	10·24	—0·21
R. ..	—1·85			

The total saving of Rs. 2·06 lakhs in the original provision (16·7 per cent.) was attributed mainly to partial implementation of the scheme ‘Sharajore Irrigation Scheme’ owing to non-receipt of blasting licence (Rs. 1·55 lakhs).

	Total Grant	Actual Expenditure	Excess + Saving —
--	-------------	--------------------	-------------------

(In lakhs of rupees.)

**B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—**

Development Schemes—Third Five-Year Plan—

2. Agricultural Programmes—

Agricultural Production—Land Development—

Northern Salt Lake Polder Scheme—

O.	..	10.00	}	..	..
R.	..	-10.00			

The non-utilisation of the provision was ascribed to non-receipt of administrative approval for the work.

**Major Head "100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)".**

**B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS**

Development Schemes—Third Five-Year Plan—

Flood Control Schemes—

O.	..	52.37	}	43.59	42.25	-1.34
R.	..	-8.78				

The reasons for the total saving of Rs. 10.12 lakhs in the original provision (19.3 per cent.) were not furnished by the controlling officer.

(iv) The additional funds provided by reappropriation on the 30th March, 1964, proved excessive/unnecessary under the following group heads; the reasons for the savings were not furnished by the controlling officer :

**Major Head "44—Irrigation, Navigation, Embankment and Drainage works (Non-Commercial)."**

**B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS**

(ii) Miscellaneous Expenditure (Survey works and Famine Relief Programme)s—

O.	..	2.38	}	3.66	2.47	-1.19
R.	..	1.28				

	Total Grant	Actual Expenditure	Excess + Saving —
--	-------------	-----------------------	----------------------

(In lakhs of rupees.)

**Major Head "98—Capital Outlay  
on Multipurpose River Schemes"**

**A—DEVELOPMENT SCHEMES—  
THIRD FIVE-YEAR PLAN**

**1. Mayurakshi Reservoir Project (a) Works—**

**(a) Dam and Reservoir under  
Mayurakshi Dam Circle—**

O.	..	0.30	}				
S.	..	1,12.54		}	1,38.66	1,22.39	-16.27
R.	..	25.82		}			

**2. Kangsabati Reservoir Project—**

**(a) Works—**

O.	..	1,69.62	}			
R.	..	21.15		}	1,90.77	1,50.13

(v) *Pro-rata distribution.*—In an Irrigation Division, works of different classes chargeable to Capital and Revenue and other heads of account are executed. The same establishment of the Division supervises the construction and maintenance of all such works. It is not possible to calculate with any degree of accuracy the time spent by such establishment for the supervision of each class of works and apportion their pay, leave salary, etc., amongst the different heads of account according to the time spent. To arrive at the best approximation the general principles for regulating establishment charges are—

- (a) that the entire charges of a division are, in the first instance, booked under a single major head of account, and
- (b) that before closing the accounts of the year, the Audit Office apportions the net charges after deducting therefrom the percentage recoveries made for works done for other Governments, Departments, Local bodies, etc., in each branch of the Irrigation and Waterways Department amongst the major heads to which the cost of the works is chargeable in proportion to the works outlay, excluding outlay on works executed by the special establishments.

Similarly, Tools and Plant are purchased for the common use of all works and their cost is initially brought to account under one major head of account and then distributed *mutatis mutandis* like the establishment charges at the close of each year.

This allocation is technically termed as '*pro rata* distribution'. No provision for these charges is, however, made in the budget separately under the different major heads as the expenditure varies in proportion to the works outlay under the system of *pro rata* distribution and consequently no effective control is possible.

The gross charges on account of both "Establishment" and "Tools and Plant" of the Irrigation and Waterways Department are initially booked under the Major Head "44—Irrigation, Navigation Embankment and Drainage Works (Non-Commercial)".

The following is the *pro rata* distribution of charges for the year 1963-64.

Major Head	Establishment charges	Tools and Plant
	(In lakhs of rupees.)	
43—Irrigation, etc. (Commercial) .. ..	5.87	0.70
44—Irrigation, etc. (non-commercial) .. ..	19.10	2.90
99—Capital Outlay on Irrigation etc. (Commercial)	4.65	0.67
100—Capital Outlay on Irrigation, etc. (Non-Commercial).	9.00	1.17
42—Multipurpose River Schemes .. ..	0.45	..
98—Capital Outlay on Multipurpose River Schemes	0.44	..
Total .. ..	39.51	5.44

(vi) *Review of the Establishment and Tools and Plant charges of the Irrigation and Waterways Department.*—The gross charges on account of establishment and Tools and Plant of the Department of Irrigation and Waterways during the year 1963-64, excluding those incurred on special establishment entertained for River Research (the Mayurakshi Reservoir Project and Kangsabati Reservoir Project) as well for collection of Revenue, amounted to Rs. 52.04 lakhs and Rs. 5.39 lakhs respectively, which formed 20.5 per cent. and 2.1 per cent. respectively of the total works outlay on Rs. 2,54.22 lakhs.

An aggregate sum of Rs. 0.88 lakh was recovered during the year on account of Establishment charges for work done on behalf of private bodies, etc. The net Establishment and Tools and Plant charges thus amounted to Rs. 51.16 lakhs and Rs. 5.39 lakhs respectively and were 20.1 per cent. and 2.1 per cent. of the total works outlay.

The percentages of net Establishment and Tools and Plant charges to works outlay for the years 1961-62, 1962-63 and 1963-64 are indicated in the following table :

			Works outlay	Establish- ment charges	Percentage to works outlay	Tools and Plant charges	Percentage to works outlay
			(In lakhs of rupees.)				
<b>43—Irrigation</b>							
1961-62	..	..	17.47	9.73	55.7	0.48	2.7
1962-63	..	..	23.15	5.34	23.1	0.66	2.9
1963-64	..	..	24.55	5.87	23.9	0.70	2.8
<b>44—Irrigation</b>							
1961-62	..	..	1,72.62	30.76	17.8	3.88	2.2
1962-63	..	..	1,90.72	36.29	19.0	2.57	1.3
1963-64	..	..	1,54.25	31.22	20.2	2.85	1.9
<b>99—Capital Outlay, etc.</b>							
1961-62	..	..	5.98	1.22	20.4	0.12	2.0
1962-63	..	..	20.97	2.93	14.0	0.47	2.2
1963-64	..	..	33.18	5.07	15.3	0.67	2.0
<b>100—Capital Outlay, etc.</b>							
1961-62	..	..	60.98	11.20	18.4	1.43	2.3
1962-63	..	..	56.22	10.57	18.8	1.36	2.4
1963-64	..	..	42.24	9.00	21.3	1.17	2.8

(vii) *Suspense*.—The minor Head 'Suspense' accommodates interim transactions in respect of which further operations (generally of payment or adjustment of value) are necessary before the transactions can be considered complete and finally accounted for. The operations in 1963-64 under this minor head were under the detailed heads: (1) Purchases, (2) Stock, (3) Miscellaneous Public Works Advances and (4) Workshop Suspense. The transactions under each of these detailed heads are explained below:

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

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

(3) **Miscellaneous Public Works Advances.**—These are of four kinds—

- (a) Sales on credit,
- (b) Expenditure incurred on deposit works in excess of deposits received,
- (c) Losses, retrenchments, errors, etc.,
- (d) Other items.

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

(4) **Workshop Suspense.**—All charges in respect of jobs executed or other operations in the departmental workshops are initially debited to this head pending recovery or adjustment.

The transactions under each unit of Suspense for the year 1963-64 are exhibited below :

Major head and detailed units	Opening balance	Debits during the year	Credits during the year	Net actuals.	Closing balance.
1	2	3	4	5	6
(In lakhs of rupees)					
42—Multipurpose River Schemes—					
C—Other Revenue Expenditure.					
Purchase .. ..	2.81	0.99	1.02	-0.03	2.78
Miscellaneous Public Works Advances.	-0.39	..	..	..	-0.39
Stock .. ..	-0.10	1.38	1.12	0.26	0.16
Total ..	2.32	2.37	2.14	0.23	2.55
44—Irrigation, Navigation, Embankment, Drainage Works (Non-Commercial).					
Purchase .. ..	-19.33	27.72	28.43	-0.71	-20.04
Miscellaneous Public Works Advances.	7.35	2.73	2.66	0.07	7.42
Stock .. ..	10.14	15.60	9.84	5.76	15.90
Total ..	-1.84	46.05	40.93	5.12	3.28

Major head and detailed units	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
1	2	3	4	5	6
(In lakhs of rupees)					
<b>98—Capital Outlay on Multipurpose River Schemes—Mayurakshi Reservoir Project.</b>					
<b>Dam and Reservoir.</b>					
Purchase .. ..	—7.48	0.31	0.66	—0.35	—7.83
Miscellaneous Public Works Advances.	1,66.19	0.06	1,21.88	—1,21.82	44.37
Stock .. ..	0.45	0.48	0.44	0.04	0.49
<b>Total ..</b>	<b>1,59.16</b>	<b>0.85</b>	<b>1,22.98</b>	<b>—1,22.13</b>	<b>37.03</b>
<b>Barrage and Irrigation</b>					
Purchase .. ..	—13.91	2.25	2.41	—0.16	—14.07
Miscellaneous Public Works Advances.	9.54	0.11	0.14	—0.03	9.51
Stock .. ..	2.34	3.06	2.39	0.67	3.01
<b>Total ..</b>	<b>—2.03</b>	<b>5.42</b>	<b>4.94</b>	<b>0.48</b>	<b>—1.55</b>
<b>Kangsabati Reservoir Project.</b>					
Purchase .. ..	—78.67	32.65	35.54	—2.89	—81.56
Miscellaneous Public Works Advances.	5.99	0.76	2.55	—1.79	4.20
Stock .. ..	71.30	53.72	50.01	3.71	75.01
<b>Total ..</b>	<b>—1.38</b>	<b>87.13</b>	<b>88.10</b>	<b>—0.97</b>	<b>—2.35</b>

		Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
		Rs.	Rs.	Rs.
<b>Major Head "50—Public Works"</b>				
Rs.				
Voted—				
O.	..	10,78,47,000	} 13,00,99,000	15.63,74,352
S.	..	2,22,52,000		
Amount surrendered during the year.		..	..	Nil
Charged—				
O.	..	14,89,000	} 17,31,000	15,03,627
S.	..	2,42,000		
Amount surrendered during the year.		..	..	Nil

**Notes and Comments—****Voted Grant.**

(i) The excess of Rs. 2,62,75,352 over the grant requires to be regularised.

(ii) In view of the excess, the supplementary provision of Rs. 2,22.52 lakhs obtained as late as on the 30th March, 1964, proved inadequate.

(iii) The excess was the net result of excesses totalling Rs. 3,04.18 lakhs under 16 sub-heads partly counter balanced by savings amounting to Rs. 41.43 lakhs under 26 sub-heads.

(a) The excess occurred mainly under the following sub-head :—

		Total Grant.	Actual Expenditure.	Excess + Saving —
(In lakhs of rupees.)				
H—Suspense—				
O.	..	4,79.74	} 7,02.26	9,67.90
S.	..	2,22.52		

The excess was attributed to unanticipated purchase of materials which could not be utilised in work during the year.



(b) Excesses of considerably large amounts also occurred under the following sub-heads :—

			Total Grant.	Actual Expenditure.	Excess + Saving —
(In lakhs of rupees.)					
D—Repairs—					
O.	..	1,98.89	1,91.58	2,11.92	+20.34
R.	..	—7.31			

The excess occurred due to execution of some special repair works not contemplated beforehand.

In view of the excess, the withdrawal of funds made mostly on the 31st March, 1964, for enforcing curtailment of expenditure on maintenance of buildings did not prove justified.

#### J—Development Schemes—

##### J(i)—First Five-Year Plan (Committed expenditure).

###### J(i)7—Public Works—

O.	..	80.40	94.95	1,08.38	+13.43
R.	..	14.55			

The excess was due to adjustment of expenditure on maintenance of roads constructed during the Second Plan period under this sub-head instead of under sub-head J(iii).7—Public Works, owing to misclassification by a Division.

##### J(iv)—Centrally-sponsored Schemes (Committed Expenditure).

J(iv).3—Public Works	..	4.00	5.68	+1.68
----------------------	----	------	------	-------

The excess was explained as due to additional expenditure on some heavily damaged roads.

(c) In the following sub-heads, the excesses were comparatively small :—

#### A—ORIGINAL WORKS—BUIL- DINGS—

##### A.6—Administration of Justice.

O.	..	0.84	0.69	1.03	+0.34
R.	..	—0.15			

			Total Grant.	Actual Expenditure.	Excess + Saving -
(In lakhs of rupees.)					
<b>A.8—Police—</b>					
O.	..	1.77	1.79	2.20	+0.41
R.	..	0.02			
<b>A.12—Agriculture—</b>					
O.	..	0.10	0.02	0.03	+0.01
R.	..	-0.08			
<b>A.13—Animal Husbandry—</b>					
O.	..	0.12	0.10	0.11	+0.01
R.	..	-0.02			
<b>A.16—Public Works</b>					
O.	..	0.44	0.25	0.36	+0.11
R.	..	-0.19			
<b>A.18—Miscellaneous Departments</b>					
O.	..	0.37	0.09	0.47	+0.38
R.	..	-0.28			
<b>C—ORIGINAL WORKS-MISCELLANEOUS—</b>					
O.	..	0.07	0.13	0.31	+0.18
R.	..	0.06			
<b>F—TOOLS AND PLANT</b>					
O.	..	15.89	16.12	16.56	+0.44
R.	..	0.23			
<b>G—GRANTS-IN-AID—</b>					
O.	..	28.90	29.56	30.08	+0.52
R.	..	0.66			

	Total Grant.	Actual Expenditure.	Excess + Saving —
--	-----------------	------------------------	----------------------

(In lakhs of rupees.)

**J—DEVELOPMENT SCHEMES—****J(i)—First Five-Year Plan (Committed Expenditure).****J(i).1—Education—**

O.	—	2.45	} 1.85	2.35	+0.50
R.	—	-0.60			

**J(iv)—Centrally-sponsored Schemes (Committed Expenditure).****J(iv).3—Education—**

O.	—	0.15	} 0.12	0.13	+0.01
R.	..	-0.03			

**J(v)—Centrally-sponsored Scheme (Centre's share).**

Construction of State Roads of economic or inter-state importance (spill-over expenditure).

O.	..	0.34	} 0.69	0.87	+0.18
R.	..	0.35			

(iii) In the following group heads, the provision was not utilised to a substantial extent :—

**B—ORIGINAL WORKS—COMMUNICATIONS—**

O.	..	1,15.57	} 1,08.42	1,02.69	-5.73
R.	..	-7.15			

The total saving of Rs. 12.88 lakhs in the original provision was due to curtailment of Central Road Fund Works.

**J—DEVELOPMENT SCHEMES—****J(i)—First Five-year Plan (Committed Expenditure).****J(i).2—Medical—**

O.	..	16.02	} 13.00	11.7	1.24
R.	..	-3.02			

The total saving of Rs. 4.26 lakhs in the original provision (26.6 per cent.) was attributed to the following reasons:—

Name of Work.	Provision.	Saving.	Reasons.
(In lakhs of rupees.)			
(1) Increase in the number of rural dispensaries and establishment of Public Health Units (maintenance of completed Health centres).	9.28	3.40	Low tender rates.
(2) Establishment of T. B. Hospital at Kanhrapara and Establishment of T. B. Sanatorium at Digri.	2.58	0.84	Curtailment of works programme due to National Emergency.
	Total Grant.	Actual Expenditure.	Excess + Saving —
(In lakhs of rupees.)			
J(iii). Second Five-Year Plan— (Committed Expenditure)			
J(iii).7—Public Works ..	36.00	3.93	—32.07

The saving of Rs. 32.07 lakhs in the original provision (89.1 per cent.) was attributed to (i) wrong booking of expenditure by the divisions under the sub-head J(i).7—First Five-Year Plan (Rs. 13.43 Lakhs) and (ii) slow progress of work for shortage of road-rollers (Rs. 18.64 lakhs).

#### CHARGED APPROPRIATION

(i) The saving occurred mainly under the following group head and was stated to be due to non-payment of decretal cost owing to non-presentation of claims by the parties and also for curtailment of expenditure:—

#### D—REPAIRS

O. ..	6.73	}	8.29	6.21	—2.08
S. ..	1.39				
R. ..	0.17				

(ii) *Review of the Establishment and Tools and Plant Charges of the Public Works Department.*—The gross Establishment and Tools and Plant charges of the Public Works Department during the year 1963-64 amounted to Rs. 85.74 lakhs and Rs. 16.57 lakhs respectively against the total works outlay of Rs. 8,81.72 lakhs, i.e. 9.7 and 1.9 per cent. respectively of the total works outlay.

Amounts of Rs. 48·31 lakhs and Rs. 10·03 lakhs were recovered on account of Establishment and Tools and Plant charges respectively for works done on behalf of private bodies and other Departments and Governments.

The percentages of net Establishment and Tools and Plant charges to works outlay for the years 1961-62, 1962-63 and 1963-64 are compared below :—

Year.	Works outlay.	Establishment charges.	Percentage to works outlay.	Tools and Plant charges.	Percentage to works outlay.
(In lakhs of rupees.)					
1961-62 .. ..	8,56·19	58·51	6·8	15·88	1·9
1962-63 .. ..	8,88·01	56·38	6·3	13·10	1·5
1963-64 .. ..	8,81·72	37·43	4·2	6·54	0·74

(iii) *Subvention from Central Road Fund.*—The additional revenue realised from the increase in excise duties on motor spirit is credited to a Fund constituted by the Central Government. From this Fund, Subventions are made to States for expenditure on schemes of Road Development approved by the Central Government.

The amount so received by the State Government as subvention is credited directly to a deposit account *viz.* Subvention from Central Road Fund.

The actual expenditure incurred on the road development schemes is initially booked against the provision under this grant and subsequently transferred to the deposit account ("Subvention from Central Road Fund").

The expenditure under this grant (Grant No. 34—Public Works) includes an amount of Rs. 64·41 lakhs booked under the group head "B—Original Works—Communications" which was met from the deposit account.

An amount of Rs. 70·83 lakhs was received during the year as subvention from the Central Government against which the expenditure incurred worked up to Rs. 64·41 lakhs.

The balance at the credit of the Fund on the 31st March, 1964, was Rs. 9·03 lakhs.

An account of the transactions pertaining to the Fund for the year 1963-64 is given in Statement No. 16 of the Finance Accounts, 1963-64.

(iv) *Suspense.*—The group head "H—Suspense" accommodates interim transactions for purchase and supply of materials for construction and maintenance work of roads and buildings under Public Works Department. The nature and accounting procedure of transactions under this head have been explained at pages 104—105 in Note (vii) below Grant No. 33—Irrigation. A sum of Rs. 9,68·95 lakhs was adjusted during the year against the original provision of Rs. 4,79·87 lakhs which was subsequently augmented to Rs. 7,03·42 lakhs by obtaining a supplementary provision of Rs. 2,23·55 lakhs.

The transactions under each unit of suspense are exhibited below:—

Major Head and detailed Units.	Opening Balance.	Debits during the year.	Credits during the year.	Net actuals.	Closing Balance.
1	2	3	4	5	6
(In lakhs of rupees.)					
<b>50—PUBLIC WORKS</b>					
<b>Voted—</b>					
Purchase ..	—5,23·92	4,48·68	6,65·29	—2,16·61	—7,40·53
Stock ..	1,52·15	4,44·26	4,48·36	—4·10	1,48·05
Miscellaneous Public Works Advances.	1,59·15	74·96	49·93	25·03	1,84·18
	—2,12·62	9,67·90	11,63·58	—1,95·68	4,08·30
<b>Charged—</b>					
Purchase ..	—0·27	0·73	0·80	—0·07	—0·34
Stock ..	0·13	0·24	0·17	0·07	0·20
Miscellaneous Public Works Advances.	0·32	0·08	0·06	0·02	0·34
	0·18	1·05	1·03	0·02	0·20

**Grant No. 35—Ports and Pilotage (All Voted).**

	Total Grant.	Actual Expenditure.	Excess + Saving —
	Rs.	Rs.	Rs.
<b>Major Head " 53-Ports and Pilotage."</b>			
Original ..	Rs. 15,26,000	11,80,986	—3,45,014
Supplementary ..	Rs. 15,26,000		
Amount surrendered during the year (March, 1964)			3,81,524.

**Notes and Comments—**

(i) The saving of Rs. 3·45 lakhs in the grant formed 22·6 per cent. of the provision.

During the previous year also, the saving in this grant was Rs. 4.61 lakhs (23.4 per cent. of the total provision). This year the saving occurred mainly under the group heads mentioned below :—

			Total Grant.	Actual Expenditure.	Excess + Saving —
(In lakhs of rupees).					
<b>A—CHARGES FOR POOLED LAUNCHES.</b>					
O.	∴	8.47	6.03	6.24	+0.21
R.	∴	-2.44			

The net saving of Rs. 2.23 lakhs in the original provision (26.3 per cent.) was stated to be due to non-commissioning of one vessel on account of mass resignation of crews and non-carrying out of repair works of several launches.

#### F—DEVELOPMENT SCHEMES.

##### Third Five-Year Plan—

##### Contribution to the Ganga Brahmaputra Water Transport Board—

O.	∴	2.00	∴	∴	∴
R.	∴	-2.00			

The non-utilisation of the provision was attributed to non-payment of the contribution to the Board due to procedural delays.

In the preceding year also, the provision of Rs. 4.00 lakhs made under this group-head remained unutilised.

#### Grant No. 36—Famine Relief (All Voted).

			Total Grant.	Actual Expenditure.	Excess + Saving —
			Rs.	Rs.	Rs.
<b>Major Head "64-Famine Relief."</b>					
Original	∴	Rs. 2,76,79,000	5,73,56,000	6,20,45,343	+46,89,343
Supplementary	∴	2,96,77,000			
Amount surrendered during the year.			∴	∴	Nil

## Notes and comments—

(i) The excess of Rs. 46,89,343 requires to be regularised. This was the result of excesses totalling Rs. 62.65 lakhs under 5 sub-heads partly counter balanced by savings amounting to Rs. 15.76 lakhs under 11 sub-heads.

(a) The excess occurred mainly under the following three sub-heads :

			Total Grant.	Actual Expenditure.	Excess + Saving —
(In lakhs of rupees.)					
<b>A—FAMINE RELIEF—</b>					
A. 1—Salaries and Establishment—					
A. 1(a)—Isolated Workhouse and normal relief operations—					
O.	..	23.64	} 38.86	46.55	+7.69
S.	..	11.75			
R.	..	3.47			
A. 2—Gratuitous Relief—					
A. 2(3)—At the houses of the people—					
O.	..	90.00	} 2,60.66	2,92.65	+31.99
S.	..	170.66			
A. 3—Miscellaneous—Miscellaneous—					
O.	—	10.00	} 1,24.10	1,46.56	+22.46
S.	—	93.47			
R.	—	20.63			

The reasons for the excesses under the above three sub-heads were not furnished by the controlling officer.

(b) The other sub-heads under which excesses also occurred are indicated below :

## A. 4—Rehabilitation Programme—

## A. 4(b)—Orphanages—

O.	..	18.82	} 21.47	21.88	+0.41
S.	..	2.24			
R.	..	0.41			



			Total Grant.	Actual Expenditure.	Excess + Saving —
(In lakhs of rupees.)					
A. 5—Works—					
A-5 (iii)—Rehabilitation programme—					
A. 5(iii)(b)—Orphanages—					
O.	..	0.11	} 0.12	0.22	+0.10
S.	..	0.07			
R.	..	-0.06			

(ii) In the following group heads, the supplementary grant obtained on the 30th March, 1964, proved wholly unnecessary or much in excess of requirements. The reasons for the savings were not furnished by the controlling officer.

A. 1—Salaries and Establishment—

A. 1(e)—Distribution of seeds—

O.	..	4.08	} 6.33	5.13	-1.20
S.	..	6.00			
R.	..	-3.75			

The total saving of Rs. 4.95 lakhs formed 82.5 per cent. of the supplementary provision.

In the preceding year also, a huge saving of Rs. 2.86 lakhs forming 56.2 per cent. of the provision occurred under this group head.

A. 1(f)—Distribution of fertilisers—

S.	..	2.25	} 1.75	0.41	-1.34
R.	..	-0.50			

The total saving of Rs. 1.84 lakhs formed 81.8 per cent. of supplementary grant.

A. 2—Gratuitous Relief—

A. 2(2)—In Other Ways—

O.	..	4.21	} 7.37	5.30	-2.02
S.	..	4.09			
R.	..	-0.98			

The total saving of Rs. 3·00 lakhs formed 73·3 per cent. of the supplementary provision.

			Total Grant.	Actual Expenditure.	Excess + Saving —
(In lakhs of rupees.)					
<b>A. 2(7)—Free or concessional supply of seeds—</b>					
O.	..	3·50	7·50	1·17	—6·33
S.	..	4·00			

In the preceding three years also, the savings under this group head were Rs. 3·72 lakhs (93 per cent.), Rs. 3·64 lakhs (99·5 per cent.) and Rs. 3·68 lakhs (100 per cent.).

**A.2(8)—Free or concessional supply of fertilisers—**

S.	..	2·25	2·25	..	—2·25
----	----	------	------	----	-------

(iii) In the following group head, the provision was not utilised to a substantial extent :—

**A. 3—Miscellaneous—Model Village Scheme—**

O.	..	36·92	21·11	18·76	—2·35
R.	..	—15·81			

The total saving of Rs. 18·16 lakhs in the original provision (49·2 per cent.) was explained as due to slow progress of work in connection with the scheme "Build Your Own House" owing to non-availability of permits for controlled commodities.

In the preceding two years also, the total savings under this group head were Rs. 19·72 lakhs (37·2 per cent.) and Rs. 15·31 lakhs (29·6 per cent.) in the provision.

(iv) *Famine Insurance Fund.*—The expenditure in the voted grant includes an amount of Rs. 80·00 lakhs met from the Famine Insurance Fund. This fund was created by the Government of Bengal under the Bengal Famine Insurance Fund Act, 1937, with effect from the year 1938-39 with an initial contribution of Rs. 10 lakhs from the State Revenues. Further contributions to the Fund from the State revenues amounted to Rs. 2·03 lakhs in 1939-40 and Rs. 2·00 lakhs in 1940-41.

The Fund is intended to meet the expenditure on the relief of famine and of distress caused by serious drought, flood, earthquake and other natural calamities. The corpus of the fund consists of the contributions made by Government from time to time and the interest accrued on the securities in which the sums at credit of the Fund are invested.

During 1963-64 an amount of Rs. 80.00 lakhs was paid by Government as contribution to the Fund and an equal amount was debited to it on account of expenditure met from the Fund.

The balance at the credit of the Fund on the 31st March, 1964, was Rs. 1.84 lakhs.

An account of the fund is given in Statement No. 16 of the Finance Accounts of West Bengal, 1963-64.

—————

**Grant No. 37—Pensions and other Retirement Benefits.**

	Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
	Rs.	Rs.	Rs.
<b>Major Head "65-Pensions and Other Retirement Benefits" and "120-Payments of Commuted Value of Pensions."</b>			
Rs.			
<b>Voted—</b>			
Original ..	1,81,92,000	} 1,96,25,000	1,89,54,949
Supplementary	14,33,000		
Amount surrendered during the year (March, 1964).	..	..	1,15,000
<b>Charged—</b>			
Original ..	2,41,000	} 2,77,000	2,75,343
Supplementary	36,000		
Amount surrendered during the year (March, 1964).	..	..	4,000

**Notes and Comments—**

**Voted Grant.**

(i) The supplementary grant of Rs. 14.33 lakhs obtained on the 30th March, 1964, for meeting the additional requirements of the grant proved excessive to the extent of Rs. 6.70 lakhs owing to unanticipated less drawal of pensions during the closing months of the year.

(ii) In the following group head, the provision was not utilised to a substantial extent :—

			Total Grant.	Actual Expenditure.	Excess + Saving —
(In lakhs of rupees.)					
<b>Major Head "120-Payments of Commuted value of Pensions."</b>					
1—Payments of commuted value of Pensions—					
O.	..	8.00	5.50	4.91	-0.59
B.	..	-2.50			

The total saving of Rs. 3.09 lakhs in the original provision (38.6 per cent.) was due to less demand for commutation of pensions.

**Grant No. 38—Privy Purses and Allowances of Indian Rulers (All Voted).**

			Total Grant.	Actual Expenditure.	Excess + Saving —
			Rs.	Rs.	Rs.
<b>Major Head "67-Privy Purses and Allowances of Indian Rulers."</b>					
Original	..	Rs. 1,58,000	1,58,000	1,48,381	-9,619
Supplementary	..				
Amount surrendered during the year (March, 1964).			..	..	6,000

**Grant No. 39—Stationery and Printing (All Voted).**

			Total Grant.	Actual Expenditure.	Excess + Saving —
			Rs.	Rs.	Rs.
<b>Major Head "68-Stationery and Printing."</b>					
Original	..	Rs. 94,84,000	95,28,000	91,27,009	-4,00,991
Supplementary		44,000			
Amount surrendered during the year (March, 1964)					1 97.325.

		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving — Rs.
<b>Major Head "70—Forest"</b>				
<b>Voted—</b>				
	Rs.			
Original ..	1,85,44,000	} 1,85,44,000	1,65,25,809	—20,18,191
Supplementary ..	..			
Amount surrendered during the year (March, 1964).		..	..	18,70,000
<b>Charged—</b>				
Original ..	..	} 5,000	4,865	—135
Supplementary ..	5,000			
Amount surrendered during the year		..	..	Nil

**Notes and comments—****Voted Grant**

(i) The saving of Rs. 20·18 lakhs in the grant occurred due mainly to non-finalisation of the proposal for "Establishment of a Particle Board Plant at Siliguri" owing to non-release of the required foreign exchange by the Government of India. The saving occurred mainly under the following group head :—

(In lakhs of rupees)

**F—DEVELOPMENT SCHEMES****F(i)—Third Five-Year Plan—**

O ..	64·52	} 41·60	40·73	—0·87
R ..	—22·92			

In the preceding year also, a saving of Rs. 24·24 lakhs occurred in this group head for the same reason.

(ii) In the following group head, the provision was not utilised to a substantial extent :

**F(iv)—Centrally-sponsored Schemes—**

O ..	9·51	} 3·12	3·11	—0·01
R ..	—6·39			

The total saving of Rs. 6·40 lakhs in the original provision (67·3 per cent) was stated to be due to—

- (i) non-purchase of motor vehicles on account of non-receipt of release order from Government of India (Rs. 1·02 lakhs) ;
- (ii) abandonment of the scheme for 'Pre-investment Survey of Forest Produce' due to non-receipt of approval of the Government of India (Rs. 2·42 lakhs) and
- (iii) partial implementation of the scheme for 'Conservation Works in the Upper Catchment of Kangsabati River' owing to delay in finalisation (Rs. 2·95 lakhs).

**Grant No. 41—Miscellaneous—Contributions**

121

		Total Grant or Appropriation	Actual Expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
<b>Major Head "71—Miscellaneous"</b>				
<b>Voted—</b>		Rs.		
Original ..	1,93,20,000	} 1,99,00,000	1,93,91,853	-5,08,147
Supplementary	5,80,000			
Amount surrendered during the year (March, 1964).		..	..	1,43,199
<b>Charged—</b>				
Original ..	7,98,000	} 7,98,000	7,09,187	-88,813
Supplementary	..			
Amount surrendered during the year (March, 1964).		..	..	3,158

**Notes and comments—**

**Voted Grant**

The saving of Rs. 5.08 lakhs in the voted grant forming 87.8 per cent. of the supplementary provision of Rs. 5.80 lakhs indicates that the supplementary grant obtained on the 30th March, 1964 was largely excessive.

**Grant No. 42—Miscellaneous—Other Miscellaneous Expenditure**

		Total Grant or Appropriation	Actual Expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
<b>Major Heads "71—Miscellaneous" and "109—Capital Outlay on Other Works"</b>				
<b>Voted—</b>		Rs.		
Original ..	8,18,41,000	} 8,95,81,000	7,38,54,231	-1,57,46,769
Supplementary	77,40,000			
Amount surrendered during the year (March, 1964).		..	..	1,08,93,312
<b>Charged—</b>				
Original ..	4,58,000	} 5,93,000	48,791	-5,44,209
Supplementary	1,35,000			
Amount surrendered during the year (March, 1964).		..	..	5,43,820

## Notes and comments—

## Voted Grant

(i) The saving of Rs. 1,57.47 lakhs in the grant formed 17.6 per cent. of the total provision of Rs. 8,95.81 lakhs.

Considerable savings also occurred in the voted section of this grant during the preceding years also; the position for the last five years is given below:

Year.	Provision	Saving	Percentage of the saving
		(In lakhs of rupees)	
1958-59 .. ..	8,36.27	1,51.43	18.1
1959-60 — —	9,12.89	1,83.66	20.1
1960-61 .. ..	14,00.07	2,03.36	14.5
1961-62 .. ..	16,21.63	6,40.30	39.5
1962-63 .. ..	16,92.79	1,93.27	11.4

The savings in all the years were explained as due mainly to:

- non-completion of land acquisition proceedings;
- slow progress of 'House Building' and 'Drainage Works';
- non-construction of houses; and
- non-payment/less payment of grants to the Anchal Panchayats, Social Welfare Organisations and certain Municipalities.

(ii) In view of the final saving of Rs. 1,57.47 lakhs during 1963-64 in the voted grant, the supplementary provision of Rs. 77.40 lakhs obtained on the 30th March, 1964 proved unnecessary.

(iii) In the following group heads, the provision remained unutilised wholly or to a substantial extent:

Total Grant	Actual Expenditure	Excess + Saving —
-------------	--------------------	-------------------

(In lakhs of rupees)

## Major Head "71—Miscellaneous"

## G—MISCELLANEOUS AND UNFORESEEN CHARGES.

## G-3—Expenditure in connection with riots—

S ..	72.25	} 64.33	52.51	-11.82
R ..	-7.92			

The total saving of Rs. 19.74 lakhs in the supplementary provision (27.3 per cent.) was attributed mainly to non-payment of house building grants in full to the riot affected people due to non-execution of necessary bonds by the parties concerned

			Total Grant	Actual Expenditure	Excess + Saving —
			(In lakhs of rupees)		
<b>I—DEVELOPMENT SCHEMES</b>					
<b>I(a)—Third Five-Year Plan—</b>					
<b>I(a)(ii)—Housing—</b>					
O	..	7.70	} 6.13	6.49	+0.36
R	..	—1.57			

The net saving of Rs. 1.21 lakhs in the original provision (15.7 per cent.) was attributed mainly to non-implementation of the 'Subsidised Industrial Housing Scheme—Private Employers' Project' (Rs. 1.30 lakhs) on account of non-execution of mortgage deeds and allied agreements in time by the parties concerned

**I(e)—Centrally-Sponsored Schemes—**

**I(e)(i)—Housing—**

O	..	3.65	} 4.45	2.73	—1.72
R	..	0.80			

The saving was attributed to less transfer of proportionate charges pertaining to the scheme 'Third Five-Year Plan—Slum Clearance Project' to this group head for want of sanction.

In the previous two years also, the savings under the group head were Rs. 21.82 lakhs (82.5 per cent. of the provision) and Rs. 21.76 lakhs (59.5 per cent. of the provision).

**109—Capital Outlay on Other Works—**

**L—DEVELOPMENT SCHEMES**

**Third Five-Year Plan—**

**L(a)—Housing.**

**L(a)(2)—Filling up of Circular Canal**

O	..	37.00	} 0.20	0.16	—0.04
R	..	—36.80			

The scheme estimated to cost Rs. 75.12 lakhs, is for filling up the Circular Canal from its junction with the New-Cut Canal up to its junction with the Beliaghata Canal. The filled-up space and canal side will be utilised for residential purposes.

The total saving of Rs. 36.84 lakhs in the original provision (99.6 per cent.) was attributed to temporary suspension of the scheme in view of an application pending in the High Court as also a post budget decision to withhold the work till completion of the "Filling up of New-Cut Canal".

**L(a)5—Kanchrapara Area Development Scheme (Kalyani Town)—**

O	..	31.82	} 30.55	27.10	—3.45
R	..	—1.27			

The reasons for the total saving of Rs. 4.72 lakhs in the original provision (14.8 per cent.) were not furnished by the controlling officer.



124 Grant No. 42—Miscellaneous—Other Miscellaneous Expenditure—*contd.*

			Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)					
L(b)—Miscellaneous—					
L(b)(i)—Food Grain Storage—					
O	..	1.44	} 0.18	0.12	—0.06
R	..	—1.26			

The total saving of Rs. 1.32 lakhs in the original provision (91.7 per cent.) was stated to be due mainly to non-availability of selected site from the Railways for construction of the Government Food Depot at Siliguri (Rs. 1.00 lakh).

L(c)—Special Project—

L(c)(i)—Development and Administration of Industries at Durgapur—

O	..	65.00	} 7.97	9.20	+1.23
R	..	—57.03			

The net saving of Rs. 55.80 lakhs in the original provision (85.8 per cent.) was attributed mainly to partial implementation of the schemes indicated below :

Name	Provision	Saving	Reason
1	2	3	4
(In lakhs of rupees)			
Development of Subsidiary Industries.	15.00	14.94	Non-preferment of claim for reimbursement for work done by the Durgapur Development Authority which acts as the agent of Government for execution of the scheme.
Krebes scheme	.. 50.00	49.59	Transfer of control of the scheme during the year from direct administration of the Government to a Government sponsored Company, viz., the Durgapur Chemicals Ltd.

The Scheme is now being financed from loans to the 'Durgapur Chemicals Ltd' for which provision has been made under a separate grant (viz. Grant No. 52 Loans and Advances).

		Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)				
L(c)(2)—Fertiliser Factory—				
O	..	15.00	}	..
R	..	—15.00		
		..	..	..

The project for the establishment of a fertiliser factory at Durgapur was taken up by the State Government in 1962-63 after approval of the Government of India.

During the year, however, the project, was transferred from the State Sector to the Centre and hence the saving.

In the preceding year also, the saving under this group head was Rs. 24.55 (98.2 per cent. of the provision).

L(c)(4)—Calcutta Metropolitan Planning Organisation	..	25.30	20.82	—4.48
---	----	-------	-------	-------

The reasons for the saving of Rs. 4.48 lakhs in the original provision (17.7 per cent.) were not furnished by the controlling officer.

L(d)—Tourism—

O	..	6.95	}	3.90	4.18	+0.28
R	..	—3.05				

The net saving of Rs. 2.77 lakhs in the original provision (39.9 per cent.) was attributed mainly to slow progress/suspension of work as a result of revision of design and estimate for the construction in respect of the following schemes :

Name of the scheme	Provision	Saving
(In lakhs of rupees)		
Canteen-cum-Retiring Room at Diamond Harbour	1.70	1.20
Tourist Lodge at Malda	.. .. 1.00	1.00

L(e)—Labour and Labour Welfare—

O	..	7.25	}	1.60	1.56	—0.04
R	..	—5.65				

The total saving of Rs. 5.69 lakhs in the original provision (78.5 per cent.) was attributed mainly to partial implementation of the schemes for—

- (a) 'Model Labour Welfare Centre and Holiday Home' as a result of non-availability of suitable land (4.00 lakhs) and
- (b) 'Training Institute-cum-Central Library' due to delay in getting possession of land from the Calcutta Improvement Trust (Rs. 1.65 lakhs).

In the preceding year also, the saving under the group head was Rs. 5.91 lakhs (48.7 per cent. of the provision).

			Total Grant	Actual Ex- penditure	Excess + Saving —
(In lakhs of rupees)					
L(h) Water Supply and Sanitation (Urban and Corporation)—					

O	..	18·00	}	3·69	3·57	—0·12
R	..	—14·31				

The total saving of Rs. 14·43 lakhs in the original provision (80·2 per cent.) was explained as mainly due to transfer of the following schemes from the administrative control of the Salt Lake Reclamation and Development Board to the Irrigation and Waterways Department and consequential adjustment of expenditure under a separate grant (grant No. 33-Irrigation) due to change in classification :

- (a) Tollygunge-Panchannagram Drainage Scheme (Rs. 6·10 lakhs), and
- (b) Silt Clearance and Completion of Works of Calcutta Corporation—Outfall system from Bantala to Kulti (Rs. 3·20 lakhs).

In the previous two years also, the savings under the group head were Rs. 17·12 lakhs and Rs. 16·87 lakhs respectively.

L(i) Animal Husbandry

O	..	15·00	}	7·46	2·59	—4·87
R	..	—7·54				

The total saving of Rs. 12·41 lakhs in the original provision (82·7 per cent.) was attributed mainly to non-implementation/partial implementation of a number of schemes due to—

- (a) non-completion of preliminaries (Rs. 9·11 lakhs)
- (b) non-completion of work by the Construction Board (Rs. 2·17 lakhs), and
- (c) non-finalisation of land acquisition proceedings (Rs. 1·00 lakh)

The names of the Schemes which contributed to the bulk of the saving are indicated below :

Name of the scheme	Provision	Saving.
(In lakhs of rupees)		
Establishment of a Bull Rearing farm ..	1·30	1·30
Marketing of Eggs and Poultry .. ..	1·25	1·25
Establishment of a State Poultry Farm at Durgapur.	2·46	2·46
Poultry Extension Centre (Spill-over) ..	2·14	1·47
Pig breeding unit at Darjeeling ..	1·00	1·00
Training Centre—Expansion of Live Stock Research Station.	1·50	1·50

**Grant No. 42—Miscellaneous—Other Miscellaneous Expenditure—contd. 127**

			Total Grant	Actual Ex- penditure	Excess + Saving —
(In lakhs of rupees).					
<b>L(K) Centrally-sponsored Schemes</b>					
<b>L(K)(b)—Add—Amount transferred from the head “Third Five-Year Plan—Slum Clearance”</b>					
O	..	18.00	} 18.78	1.63	-17.15
R	..	0.78			

Provision for expenditure on the scheme “Slum Clearance” was made under the group head L(a)(7). This scheme was to be treated as Centrally-sponsored Scheme and that portion of the expenditure which was to be borne by the Government of India was to be transferred to this head [(L(k)(b).—Slum Clearance).]

Although the scheme was implemented in full, the requisite allocation of proportionate charges could not be made for want of sanction.

**L(k)(c) Land Acquisition and Development project of Netaji Subhas Road, Tollygunj—**

O	..	1.00	} 1.34	..	-1.34
R	..	0.34			

**L(k)(d) Land Acquisition and Development Project at Behala—**

O	..	48.00	} ..	..	..
R	..	-48.00			

**L(k)(e) Land acquisition and Development Project at Durgapur—**

O	..	25.00	} ..	..	..
R	..	-25.00			

The land acquisition and development schemes were taken up at the instance of the Government of India and up to the year 1962-63, the above three schemes were treated as Centrally-sponsored Schemes.

It was decided in 1963-64 that these schemes would no longer be treated as “Centrally-sponsored” ones but should instead, be accommodated in the State Plan proper. The schemes remained unimplemented during the year.

**L(k)(g) Tourism—**

O	..	3.98	} 2.16	..	-2.16
R	..	-1.82			

Provision for expenditure on several ‘Rest Houses’ was made under the group head L(d) ‘Development Schemes—Third Five-Year Plan—Tourism’ within the grant.

The schemes were to be treated as Centrally-sponsored Schemes and that portion of expenditure which was to be borne by the Government of India had to be transferred to this head (L(K)(g)—Tourism).

Although the schemes were partially implemented during the year, the requisite allocation of proportionate charges could not be made for want of sanction.

			Total Grant	Actual Ex- penditure	Excess + Saving —
(In lakhs of rupees).					
L(L) Special Project—					
Scheme for Gas distribution System in Calcutta—					
O	..	42·00	} 17·63	17·47	—0·17
R	..	—24·37			

The total saving of Rs. 24·54 lakhs in the original provision (58·4 per cent.) was attributed mainly to partial implementation of the scheme as a result of non-erection of a Gas-holder due to non-receipt of investigation report of the Expert Committee appointed for the purpose.

The scheme was first taken up by Government in 1962-63 and is scheduled to be completed by the end of 1964-65. The estimated expenditure of the scheme was Rs. 1,25·50 lakhs. But a total sum of Rs. 26·78 lakhs only could be utilised up to date as indicated below :

Year			Expenditure.		
			(In lakhs of rupees)		
1962-63	..	..	..	..	9·33
1963-64	..	..	..	..	17·45

#### CHARGED APPROPRIATION

(i) In view of the final saving of Rs. 5·44 lakhs (91·7 per cent. of the total provision), the supplementary appropriation of Rs. 1·35 lakhs obtained as late as on the 30th March, 1964 did not prove justified.

(ii) In the following group heads, the provision remained unutilised wholly or to a substantial extent :

Major Head "109 Capital Outlay on Other Works."	Total Appro- priation.	Actual Ex- penditure.	Excess + Saving —
--	---------------------------	--------------------------	----------------------

#### K—OTHER SCHEMES

##### Patipukur Township Scheme

O	..	2·50	} ..	..
S	..	1·00		
R	..	—3·52		

**Grant No. 42—Miscellaneous—Other Miscellaneous Expenditure—concl'd. 129**

The reasons for non-utilisation of the provision obtained for payment of decretal charges were not furnished by the controlling officer.

In the preceding year also, the provision under this head (Rs. 1·02 lakhs) remained un-utilised for similar reasons :

	Total Appro- priation	Actual Ex- penditure	Excess + Saving --
			(In lakhs of rupees).

**L—DEVELOPMENT SCHEMES**

Third Five-Year Plan.

**L(a) Housing**

**L(a)(5) Kanchrapara Area Deve-  
lopment Scheme (Kalyani Town)**

O	..	2·00	}	0·07	0·11	+0·04
R	..	-1·93				

The reasons for the net saving of Rs. 1·89 lakhs in the original provision (94·5 per cent.) were not furnished by the controlling officer.

**Grant No. 43—Miscellaneous—Expenditure on Displaced Persons**

	Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving
	Rs.	Rs.	Rs.
<b>Major Heads "16—Interest on Debt and ther Obligations", "71—Miscellaneous", "109—Capital Outlay on Other Works", "Debt raised in India" and "Loans to Local Funds, Private Parties, etc."</b>			
<b>Voted—</b>			
	Rs.		
Original ..	5,13,20,000	}	
Supplementary	25,24,000		
	5,38,44,000		5,22,03,375
Amount surrendered during the year (March, 1964).	..	..	73,689
<b>Charged—</b>			
Original ..	37,35,000	}	
Supplementary	52,000		
	37,87,000		37,12,000
Amount surrendered during the year	..	..	Nil.

Notes and comments—

Voted Grant

(i) In view of the final saving of Rs. 16·41 lakhs in the grant, the supplementary grant of Rs. 25·24 lakhs obtained on the 30th March, 1964 proved excessive.

(ii) Under the following group heads, the supplementary provision obtained on the 30th March, 1964 proved unnecessary or largely excessive :

	Total Grant.	Actual Ex- penditure.	Excess + Saving —
			(In lakhs of rupees)

**Major Head "109—Capital Outlay on Other Works"—Expenditure on Displaced Persons.**

L—Scheme for colonisation—

O	..	1,20·00	}			
S	..	5·00		1,17·00	1,05·03	—11·97
R	..	—8·00				

The saving was attributed to slow progress of work.

M—Other schemes—

O	..	4·10	}			
S	..	4·80		7·29	5·40	—1·89
R	..	—1·61				

The total saving of Rs. 3·50 lakhs in the total provision forming 72·9 per cent. of the supplementary grant of Rs. 4·80 lakhs was attributed to slow progress of work.

(iii) In the following group head the excess remained uncovered and funds provided by re-appropriation on the 31st March, 1964, proved largely inadequate :—

**71—Miscellaneous**

B(v)(b)—Expenditure on schemes—  
Educational grant—

B(v)(b)(iii)—Grants-in-aid (Educa-  
tion)—

O	..	22·88	}			
R	..	5·38		28·26	45·45	+17·19

The final excess was attributed to payment of larger amounts of stipends and scholarships to the displaced students than anticipated and also larger building grants for expansion of educational institutions.

**Grant No. 43—Miscellaneous Expenditure on Displaced Persons—contd. 131**

(iv) In the following group head the reduction of provision made by re-appropriation on the 31st March, 1964, proved largely excessive and eventually contributed to excess thereunder :

	Total Grant.	Actual Ex- penditure.	Excess + Saving —
			(In lakhs of rupees)
<b>LOANS AND ADVANCES BY STATE GOVERNMENT—</b>			
<b>Loans to Displaced Persons—</b>			
<b>Q—Loans and advances to displaced persons—</b>			
O ..	58.85	} 55.00	64.49
S ..	6.15		
R ..	-10.00		
			+9.49

The reasons for the final excess were not furnished by the controlling officer.

(v) In the following group head the expenditure exceeded the original provision by Rs. 5.42 lakhs. But instead of providing additional funds therefor, a sum of Rs. 2.02 lakhs was withdrawn by reappropriation on the 31st March, 1964, which ultimately resulted in the final excess of Rs. 7.44 lakhs under the group head.

**71—Miscellaneous**

**B-VI—Miscellaneous Expenditure—**

O ..	18.11	} 16.09	23.53
R ..	-2.02		
			+7.44

The reasons for the excess were not furnished by the controlling officer.

(vi) In the following group heads the provision remained unutilised wholly or to a substantial extent, the reasons for the savings were not furnished by the controlling officer :

**71—Miscellaneous**

BIV(d)—District and Subdivi- sional Establishment (Educa- tion).	1.49	0.02	-1.47
BV(c) Medical facilities ..	30.00	23.28	-6.72

In the previous year also, the saving under this group head [BV(c)] was Rs. 18.18 lakhs (45.5 per cent. of the provision).

**B-VIII—Irrecoverable loans and advances written off—**

O ..	1.00	} ..	..
R ..	-1.00		
			..

**B-X—Conversion of maintenance loans into grants—**

O ..	10.00	} ..	..
R ..	-10.00		
			..



**132 Grant No. 43—Miscellaneous—Expenditure on Displaced Persons—contd.**

In the preceding two years also the entire provision under the above two group heads remained unutilised for want of sanctions of the Government of India.

(vii) In the following group heads funds provided by re-appropriations on the 31st March, 1964, proved entirely unnecessary or excessive to a substantial extent. The reasons for the savings were not furnished by the controlling officers :

71—Miscellaneous	Total Grant.	Actual Ex- penditure.	Excess + Saving —
		(In lakhs of rupees)	
<b>B-XII—Conversion of educational loans into grants (Education)—</b>			
O .. 7.00	} 15.41	..	-15.41
R .. 8.41			
<b>B-XIII—Expenditure on New Migrants—</b>			
O .. ..	} 40.50	18.60	-21.90
R .. 40.50			

(viii) *Expenditure on Relief and Rehabilitation of displaced persons.*—During the year 1963-64, an expenditure of Rs. 4.61 crores was incurred on rehabilitation of displaced persons and other schemes, the details of which together with the expenditure of the preceding four years are given below :

	From 1959-60 to 1961-62	1962-63	1963-64
	(In lakhs of rupees)		
<b>(i) Relief and Rehabilitation of displaced persons :</b>			
(a) Relief .. ..	9,53.22	..	..
(b) Rehabilitation ..	6,47.78	3,00.00	3,27.86
<b>(ii) Revenue Earning schemes ..</b>	<b>3.14</b>	<b>2.43</b>	<b>4.04</b>
<b>(iii) Scheme for dispersal of displaced College students from Calcutta.</b>	<b>31.84</b>	<b>10.95</b>	<b>11.67</b>
<b>(iv) Administration of a township for displaced persons.</b>	<b>4.76</b>	<b>1.92</b>	<b>2.24</b>
<b>(v) Expenditure on Capital Account</b>	<b>2,71.68</b>	<b>1,29.49</b>	<b>1,11.47</b>
<b>(vi) Expenditure on General Administration (Rehabilitation programme).</b>	<b>15.24</b>	<b>3.63</b>	<b>4.14</b>
<b>Total ..</b>	<b>19,27.66</b>	<b>4,48.42</b>	<b>4,61.42</b>

Of the expenditure on Rehabilitation during the year under review a sum of Rs. 1.33 crores was realised from the Government of India as grant (Rs. 1.16 crores in 1963-64 and Rs. 0.17 crore in 1964-65).

CHARGED APPROPRIATION

In the following group head, the provision was not utilised to a substantial extent :

	Total Appro- priation.	Actual Ex- penditure.	Excess + Saving —
			(In lakhs of rupees)
<b>“16—Interest on Debt and other obligations”—Expenditure on displaced persons—Interest on Inter-Governmental debt—</b>			

**I—INTEREST ON LOANS TAKEN FROM CENTRAL GOVERNMENT**

**I-1 Interest on loans for expenditure on relief and rehabilitation of displaced persons—**

<i>O</i>	..	6.00	}	4.27	4.27	..
<i>R</i>	..	—1.73				

The saving of Rs. 1.73 lakhs in the original provision (28.8 per cent.) was explained as due to less payment of interest on loans taken from the Central Government for payment to the displaced persons, consequent on less realisation of interest from the displaced persons

**Grant No. 45—Pre-Partition Payments (All Voted)**

	Total Grant	Actual Ex- penditure.	Excess + Saving —		
	Rs.	Rs.	Rs.		
<b>Major Head “78—Pre-Partition Payments”</b>					
			Rs.		
Original ..	25,000	}	25,000	22,282	—2,718
Supplementary ..					
Amount surrendered during the year (March, 1964)	..	..	2,659		

134 Grant No. 46—Expenditure Connected with the National Emergency, 1962  
(All Voted)

	Total Grant.	Actual Expenditure.	Excess + Saving —
	Rs.	Rs.	Rs
<b>Major Head "78—A—Expenditure connected with the National Emergency, 1962".</b>			
	Rs.		
Original ..	1,66,02,000	1,66,02,000	1,00,64,070
Supplementary ..			
Amount surrendered during the year (March, 1964).	..	..	55,52,095

**Notes and comments—**

(i) The saving of Rs. 65·38 lakhs forming 39·4 per cent. of the provision occurred mainly under the following two group heads :

(In lakhs of rupees.)

**(A) CIVIL DEFENCE—**

O. ..	39·00	13·43	11·91	—1·52
R. ..	—25·57			

The total saving of Rs. 27·09 lakhs in the original provision (69·5 per cent.) was stated to be mainly due to—

- (i) unfilled vacancies (Rs. 1·26 lakhs) ;
- (ii) non-receipt of supply of equipment, vehicles etc. from the Government of India (Rs. 7·97 lakhs) ;
- (iii) non-execution of work due to non-receipt of detailed instructions from the Government of India (Rs. 5·00 lakhs) ; and
- (iv) the requisite number of centres not being opened.
  - (a) 'First-Aid Centres' under unforeseen circumstances and inability of the suppliers to complete supplies of equipment (Rs. 7·01 lakhs), and
  - (b) 'Fire fighting stations' owing to non-receipt of equipment and vehicles from the Government of India (Rs. 1·75 lakhs).

**B—OTHER EXPENDITURE—**

**B(ii)—Miscellaneous—**

O. ..	1,25·02	92·46	85·57	—6·89
R. ..	—32·56			

The total saving of Rs. 39.45 lakhs in the original provision (31.6 per cent.) was stated to be mainly due to—

- (i) intensive mobilisation of volunteers of the West Bengal National Volunteer Force not being undertaken due to the changed situation (Rs. 16.11 lakhs),
- (ii) reduction of expenditure for non-appointment of staff and less requirements for the Home Guard Organisation (Rs. 15.21 lakhs) and,
- (iii) fall in number of internees and prisoners of the special Jail in North Bengal (Rs. 1.12 lakhs).

The reasons for the balance of the saving (Rs. 7.01 lakhs) were not furnished by the controlling officer.

(2) In the following group head, the provision made by re-appropriation on the 31st March, 1964, was excessive; this resulted in a substantial saving, the reasons for which were not furnished by the controlling authority.

	Total Grant.	Actual Expenditure.	Excess + Saving —
			(In lakhs of rupees.)
<b>B—OTHER EXPENDITURE—</b>			
<b>(i) Emergency Man-power scheme—</b>			
R.            ..	1.84	1.84	0.53            —1.31
—————			

**Grant No. 47—Multipurpose River Schemes—Damodar Valley Project. (All Voted)**

	Total Grant.	Actual Expenditure.	Excess + Saving —
	Rs.	Rs.	Rs.
<b>Major Head "98—Capital Outlay on Multipurpose River Schemes"—</b>			
<b>Damodar Valley Project—</b>			
	Rs.		
Original            ..	16,95,06,000	} 16,95,06,000	9,34,02,560    —7,61,03,440
Supplementary            ..	.....		
Amount surrendered during the year (March, 1964).	..	..	3,11,66,000

**Notes and Comments :—**

(i) The saving formed 44.9 per cent. of the original provision ; this was due mainly to less capital advances to the Corporation and also less allocation of expenditure by the Corporation on the basis of their Annual Report.

(ii) In the preceding years also, there had been savings due to less capital advances to the Corporation as indicated below :—

Year.	Provision.	Saving.	Percentage of saving to the provision.
(In lakhs of rupees.)			
1960-61 .. .. .	5,57.55	3,15.19	54.8
1961-62 .. .. .	5,90.87	37.87	6.4
1962-63 .. .. .	7,36.94	2,83.68	38.5

(iii) In the following two group heads, wide variation between the provision and expenditure occurred mainly due to readjustment of expenditure incurred hitherto on 'Subsidiary objects' and transfer thereof to the main objects, viz., Power, Irrigation and Flood Control, pertaining to the Development Schemes, according to the award of the Arbitration.

Total Grant.	Actual Expenditure.	Excess+ Saving—
--------------	---------------------	-----------------

(In lakhs of rupees.)

(ii) Government's share of the Capital Outlay on the Damodar Valley Project.

**(1) Development Schemes—**

(1) (a) Third Five-Year Plan	1,00.00	6,61.98	+5,61.98
------------------------------	---------	---------	----------

(2) Government's share debitable to other schemes outside the plan—

O. .. .	7,47.53	5,91.70	-1,56.95	-7,48.65
R. .. .	-1,55.83			

		Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
		Rs.	Rs.	Rs.
<b>Major Head "103—Capital Outlay on Public Works."</b>				
<b>Voted—</b>				
	Rs.			
<b>Gross—</b>				
Original ..	8,95,91,000	} 9,33,53,000	8,28,99,013	-1,04,53,987
Supplementary	37,62,000			
<b>Deductions—</b>				
Original ..	-32,72,000	} -32,72,000	-36,75,733	-4,03,733
Supplementary	..			
<b>Net—</b>				
Original ..	8,63,19,000	} 9,00,81,000	7,92,23,280	-1,08,57,720
Supplementary	37,62,000			
Amount surrendered during the year.		..	..	Nil
<b>Charged—</b>				
Original ..	10,000	} 42,300	40,545	1,755
Supplementary	32,300			
Amount surrendered during the year.		..	..	Nil

**Notes and comments—****Voted Grant.**

(i) Except in regard to this Grant the "gross system of voting" has been adopted by the State Government in preparing the demands of Grants for 1963-64. Under the "gross system of voting" estimates are prepared for the gross requirements without taking account the anticipated receipts or recoveries.

The estimates of this Grant (Grant No. 48) were, however, framed on the basis of the net expenditure after taking credit for the anticipated receipts or recoveries which are taken in reduction of expenditure for accounting purposes.

The Appropriation Accounts of this Grant have been prepared accordingly.

(ii) There was a saving of Rs. 1,04·54 lakhs in the total gross provision. The excess recovery of Rs. 4·04 lakhs increased the saving to Rs. 1,08·58 lakhs which formed 12·0 per cent. of the net provision.

In the preceding three years also, the savings under the voted grant were Rs. 2,84·55 lakhs (27·2 per cent.), Rs. 2,16·21 lakhs (22·8 per cent.) and Rs. 2,68·29 lakhs (29·4 per cent.).

(iii) In the following group heads, the provision remained unutilised wholly or to a substantial extent :

	Total Grant.	Actual Expenditure.	Excess + Savimg -
			(In lakhs of rupees.)
<b>A. ORIGINAL WORKS BUILDINGS—</b>			

**A.5—General Administration—**

Voted—

O.	..	72·41	}	20·51	19·44	-1·07
R.	..	-51·90				

The total saving of Rs. 52·97 lakhs in the original provision (73·2 per cent.) was stated to be mainly due to non-execution of works owing to non-finalisation of land acquisition proceedings (Rs. 47·37 lakhs) and non-availability of building materials (Rs. 5·60 lakhs).

In the previous year also, the saving under this group head was Rs. 20·25 lakhs (47·2 per cent. of the original provision).

**A.6—Administration of Justice—**

O.	..	7·41	}	3·57	3·02	-0·55
R.	..	-3·84				

**A.8—Police—**

O.	..	96·41	}	75·89	74·20	-1·69
R.	..	-20·52				

The total savings of Rs. 4·39 lakhs and Rs. 22·21 lakhs under the above two group heads forming 59·2 per cent. and 23·0 per cent. respectively of the provision were attributed mainly to non-execution/slow progress of work due to (i) non-availability of building materials, (ii) non-receipt/late receipt of administrative approval and (iii) disturbed situation in and around Calcutta.

Large saving occurred under these two group heads in 1962-63 also, owing to the reasons stated in (i) and (ii) above.

**A.16—Miscellaneous Departments—**

O.	..	6·77	}	3·87	2·57	-1·30
R.	..	-2·90				

The total saving of Rs. 4·20 lakhs in the original provision (62·0 per cent.) was attributed to non-execution of several works due to non-receipt of revised administrative approval and change in specification.

			Total Grant.	Actual Expenditure.	Excess + Saving —
(In lakhs of rupees.)					
<b>F. DEVELOPMENT SCHEMES—</b>					
<b>F.1—Development of State Roads—</b>					
<b>F.1(c)—Establishment—</b>					
O.	..	57.48	} 52.56	51.04	-1.52
R.	..	-4.92			
<b>F.1(d)—Tools and Plant—</b>					
O.	..	51.37	} 32.01	31.62	-0.39
R.	..	-19.36			

The reasons for the total savings under the above two group heads were not furnished by the controlling authority.

(iv) In the following group heads the additional funds provided by re-appropriation on the 31st March, 1964 proved inadequate :

**F. DEVELOPMENT SCHEMES—**

**F.II—Other Development Schemes—**

**F.II(5)—Animal Husbandry—**

O.	..	5.20	} 8.69	11.87	+3.18
R.	..	3.49			

The final excess was mainly due to more expenditure on the shifting of Bengal Veterinary College from Belgachia and construction of a new building for the Institute of Veterinary Science at Kalyani for which less provision was stated to have been made due to emergency.

**F.III—Centrally-sponsored Schemes—**

**F.III(1)—Education—**

R.	..	3.40	3.40	7.68	+4.28
----	----	------	------	------	-------

The reasons for the final excess were not furnished by the controlling officer.

(v) In the following group heads, additional funds provided by reappropriation on the 31st March, 1964 proved wholly unnecessary or largely in excess of requirements :—

**B—COMMUNICATIONS—**

O.	..	12.63	} 24.46	20.65	-3.81
R.	..	11.83			

The final saving occurred due mainly to non-finalisation of certain bills of contractors in connection with some new works taken up during 1963-64.



			Total Grant.	Actual Expenditure.	Excess + Saving —
(In lakhs of rupees.)					
F.II—Other Development Schemes—					
F.II(7)—Industries—Cottage Industries—					
O.	..	6.71	10.33	4.46	-5.87
R.	..	3.62			

The final saving was attributed mainly to non-payment of land compensation in connection with the acquisition of certain lands at Howrah.

(vi) The expenditure in the following case relates to the work on 'Improvement of feeder roads and approach roads' in the coal-field areas. Although an expenditure of Rs. 10.00 lakhs was anticipated by Government at the time of preparation of the revised estimate in January, 1964, no provision was made under this head by re-appropriation or otherwise. The non-provision of funds was stated to be due to non-receipt of any demand from the executing Department [Public Works (Roads) Department] concerned.

#### F. DEVELOPMENT SCHEMES—

##### F.III—Centrally-sponsored Schemes—

F.III(5)—Public Works	..	..	6.00	+6.00
-----------------------	----	----	------	-------

(vii) *Review of Establishment and Tools and Plant charges of the Development (Roads) Department.*—The gross Establishment and Tools and Plant charges booked under the grant during the year 1963-64 amounted to Rs. 51.04 lakhs and Rs. 31.62 lakhs respectively against the total works outlay of Rs. 4,13.82 lakhs which formed 12.3 per cent. and 7.6 per cent. respectively of the total works outlay.

Rs. 18.50 lakhs and Rs. 4.60 lakhs were recovered during the period under review on account of Establishment and Tools and Plant charges respectively for works done on behalf of Private Bodies, Other Departments, and Government. The net Establishment and Tools and Plant charges thus stood at Rs. 32.54 lakhs and Rs. 27.02 lakhs which formed 7.9 per cent. and 6.5 per cent. respectively of the total works outlay.

The following table shows the figures of such charges for the years 1961-62, 1962-63 and 1963-64 and their percentages to the total works outlay for the respective years :—

Year.	Works outlay.	Establish- ment charges.	Percentage to Works outlay.	Tools and Plant charges.	Percentage to Works outlay.	
1	2	3	4	5	6	
(In lakhs of rupees.)						
1961-62	..	3,00.99	33.88	11.3	27.83	9.2
1962-63	..	3,04.43	37.80	12.4	35.70	11.7
1963-64	..	4,13.82	32.54	7.9	27.02	6.5

(viii) *Suspense*.—The group head "Suspense" accommodates interim transactions for purchase and supply of materials for construction of roads etc. under Public Works Department. The nature and accounting procedure of the transactions under this head have been explained at pages 104-105 in Note (vii) below Grant No. 33—Irrigation.

The transactions under each unit of suspense for the year 1963-64 are exhibited below—

Major Head and detailed units.	Opening balance.	Debits during the year.	Credits during the year.	Net actuals.	Closing balance.
1	2	3	4	5	6
(In lakhs of rupees.)					
<b>103—Capital Outlay on Public Works—</b>					
Purchase .. ..	—2,45.48	3,99.41	4,98.36	—98.95	—3,44.43
Miscellaneous Public Works Advances.	32.81	30.76	17.05	13.71	46.52
Stock .. ..	52.64	1,08.13	1,00.72	7.41	60.05
<b>Total .. ..</b>	<b>—1,60.03</b>	<b>5,38.30</b>	<b>6,16.13</b>	<b>—77.83</b>	<b>—2,37.86</b>

**Grant No. 49—Road and Water Transport Schemes.**

Major Heads "57—Road and Water Transport Schemes" and "114 Capital Outlay on Road and Water Transport Schemes".	Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
	Rs.	Rs.	Rs.
<b>Voted—</b>	<b>Rs.</b>		
Original .. ..	55,78,000	55,78,001	20,60,218
Supplementary .. ..	1		
Amount surrendered during the year (March, 1964).		..	32,67,340
<b>Charged—</b>			
Original .. ..	..	21,000	7,300
Supplementary .. ..	21,000		
Amount surrendered during the year (March, 1964).		..	13,700

## Notes and comments—

## Voted Grant.

(i) The saving of Rs. 35.18 lakhs in the grant formed 63.0 per cent. of the original provision, out of which a sum of Rs. 32.67 lakhs was surrendered on the 31st March, 1964.

(ii) Huge savings also occurred under the grant during the previous three years as follows:—

Year.	Provision	Saving.	Percentage of the saving to the provision.
(In lakhs of rupees.)			
1960-61 .. .. .	4,36.77	3,38.00	77.4
1961-62 .. .. .	28.06	20.71	73.8
1962-63 .. .. .	29.00	16.03	55.3

The saving in 1960-61 was attributed to transfer of the State Transport Services, Cooch Behar, Calcutta and its surrounding areas to the State Transport Corporation; the savings during 1961-62 and 1962-63 were attributed mainly to non-finalisation of estimates and non-completion of land acquisition formalities.

(iii) The saving under the grant occurred mainly under the following group heads.

Total Grant.	Actual Expenditure.	Excess + Saving —
(In lakhs of rupees.)		

## Major Head "114—Capital Outlay, etc."—

## (1) Road Transport—

O. ..	41.50	} 17.01	14.67	-2.34
R. ..	-24.49			

The total saving of Rs. 26.83 lakhs in the original provision (64.7 per cent.) was stated to be due mainly to—

- (a) non-transfer of old buses of Durgapur Steel Plant to the Durgapur State Transport Authorities during the year (Rs. 4.89 lakhs),
- (b) non-finalisation of Plan and estimates by the Calcutta Metropolitan Planning Organisation in connection with the "Improvement of road and parking facilities in front of the Sealdah and Howrah Railway Stations" (Rs. 4.25 lakhs). This work has remained unexecuted since 1961-62, and
- (c) non-setting up of the 'Road Transport Organisations' owing to non-availability of vehicles (Rs. 10.57 lakhs).

## (2) Tourism—

O. ..	14.28	} 1.92	2.02	+0.10
R. ..	-12.36			

The net saving of Rs. 12.26 lakhs in the original provision (85.8 per cent.) was attributed mainly to—

- (a) non-payment of certain bills owing to delay in submission thereof by Durgapur Projects Ltd. (Rs. 0.65 lakh),
- (b) non-materialisation of the acquisition of 3 air-conditioned buses and other Tourist Vehicles (Rs. 6.93 lakhs),
- (c) non-setting up of several 'Rest Houses' owing to revision of the plans and estimates (Rs. 3.88 lakhs), and
- (d) less expenditure on 'Tourist Publicity' due to non-finalisation of tourist folders (Rs. 0.65 lakh).

The schemes which remained unimplemented during the year are as follows :

		Provision	
		(In lakhs of rupees.)	
1.	Rest House at Bishnupur .. ..	..	0.50
2.	Rest House at Digha .. ..	..	1.98
3.	Rest House at Berhampore .. ..	..	1.40

These schemes remained unimplemented since the year 1961-62.

**Grant No. 50—Capital Outlay on Schemes of Government Trading**

		Total Grant or Appropriation	Actual Expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
<b>Major Head "124—Capital Outlay on schemes of Government trading."</b>				
<b>Voted—</b>				
	Rs.			
Original ..	14,18,67,000	}	29,05,34,000	25,89,56,964
Supplementary	14,86,67,000			
Amount surrendered during the year (March, 1964).		..	..	80,26,558
<b>Charged—</b>				
Original .. ..	..	}	23,000	24,850
Supplementary	23,000			
Amount surrendered during the year.		..	..	Nil.

The expenditure shown in the charged appropriation does not include a sum of Rs. 2,394 met out of advances from the Contingency fund of the State, but not re-imbursed to the fund before the close of the year. The advances were sanctioned in December, 1963 (Rs. 797) and in February, 1964 (Rs. 1,597) for meeting decretal costs.

144 Grant No. 50—Capital Outlay on Schemes of Government Trading—*contd.*

Notes and comments—

Voted grant

(i) The saving was Rs. 3,15·77 lakhs; out of this a sum of Rs. 80·27 lakhs only was surrendered and that too on the 31st March, 1964.

(ii) In the following group heads, supplementary grants obtained as late as on the 30th March, 1964 remained unutilised :—

			Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)					
(a) B—Other Miscellaneous Schemes					
B(i)—Purchase of sugar—					
S.	..	4·98	}	..	..
R.	..	—4·98			

The provision made for meeting arrear charges in respect of customs duty, port charges, etc. relating to transactions of the previous years remained unutilised owing to non-receipt of bills from the Government of India.

(b) B(ii)—Materials and Equipments under T. C. A. Programme.

(i) Greater Calcutta Milk Supply Scheme—

O.	..	..	}	10·97	..	—10·97
S.	..	10·97				

The value of equipment received under the T. C. A. programme in connection with the Greater Calcutta Milk Supply Scheme was initially debitable to this head pending final transfer to the project head under Grant No. 24—Animal Husbandry. No adjustment was however, made during the year as the State Government could not decide whether the expenditure would be treated as a plan-expenditure or a non-plan one.

(c) B(iii)—Manufacture of Bricks and Tiles under the Brick and Tile Board.

O.	..	18·00	}	36·10	17·52	—18·58
S.	..	12·10				
R.	..	6·00				

The reasons for the final saving were not received from the controlling officer.

(iii) In the following group heads, the provision was not utilised to a substantial extent :—

	Total Grant	Actual Expenditure	Excess + Saving —
	(In lakhs of rupees)		
<b>A. GRAIN PURCHASE SCHEMES</b>			
(a) A(iv)—Scheme for supply of food stuff to the staff under Cinchona and other ancillary plantations.	5.60	3.59	—2.01

The saving of Rs. 2.01 lakhs (35.9 per cent. of the provision) was due to excessive provision of funds in the original budget. No portion of the saving was surrendered.

(b) A(v)—Scheme for supply of food stuff to the staff under Cinchona Plantations—

O. ..	3.50	}	2.06	0.17	—1.89
R. ..	—1.44				

The total saving of Rs. 3.33 lakhs (95.1 per cent. of the provision) was due to excessive provision of funds in the original estimates. Out of this, a sum of Rs. 1.09 lakhs forming 65.8 per cent. was not surrendered due to inaccurate fixation of net grant.

(c) A(vi)—Scheme for supply of food stuff to the staff under Medicinal Plantations.	2.46	0.16	—2.30
---	------	------	-------

The saving formed 93.5 per cent. of the provision. The reasons for the final saving were not furnished by the controlling officer.

### CHARGED APPROPRIATION

The excess of Rs. 1,850 in the charged appropriation requires to be regularised. The excess occurred under the sub-head indicated below :

	Total Appropriation	Actual Expenditure.	Excess + Saving —
	(In lakhs of rupees)		

#### A—GRAIN PURCHASE SCHEMES

A(i)—Purchase of Food grains other than wheat—Cost of purchase of grains—

O. ..	..	}	0.23	0.25	+0.02
S. ..	0.23				

## Public Debt (All Charged)

	Total Appropriation	Actual Expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
<b>Major Head "Debt raised in India"</b>			
	Rs.		
Original ..	16,67,76,000	14,47,34,352	-2,20,41,648
Supplementary ..			
Amount surrendered during the year (March, 1964).	..	..	3,96,57,358

**Notes and comments—**

(i) The saving of Rs. 2,20.42 lakhs in the charged appropriation formed 13.2 per cent. of the original appropriation.

The saving which occurred mainly under the following group head was due to non-utilisation of provision for repayment of advances from the State Bank of India for financing procurement operation as the situation did not demand drawal of such advances.

**A.II—Floating Debt—Other Floating Loans—**

(In lakhs of rupees)

**Cash credit Advance from the State Bank of India—**

O. ..	4,00.00	}	..	..	..
R. ..	-4,00.00				

In the preceding three years also, the savings under the appropriation were Rs. 2,96.37 lakhs (20.4 per cent. of the provision), Rs. 4,54.70 lakhs (36.8 per cent. of the provision) and Rs. 5,54.11 lakhs (51.2 per cent. of the provision) for the same reason.

(ii) The surrender of Rs. 3,96.57 lakhs made on the 31st March, 1964 proved excessive in view of the final saving of Rs. 2,20.42 lakhs only in the appropriation.

(iii) In the following group head, the provision remained wholly unutilised :

**A(iv)—OTHER LOANS**

**(a) Loans from the Khadi and Village Industries Commission—**

O. ..	2.46	}	..	..	..
R. ..	-2.46				

The provision represents the amount payable by the State Khadi Board through the State Government, in repayment of loans to the 'Khadi and Village Industries Commission'. Due to a decision (August, 1962) that such repayments would henceforward be made directly by the State Khadi Board without routing the same through the State Government, the provision under this grant remained unutilised.

As, however, the above change in the procedure of repayment had been decided upon as early as August, 1962, provision made for the repayment in the Original Budget for 1963-64 was unnecessary. This indicates defective budgeting.

(iv) In the following group head the expenditure exceeded the original provision by Rs. 1,87.53 lakhs (21.1 per cent.). The reasons for the excess and non-provision of adequate additional funds were not furnished by the controlling authority.

	Total Appropriation	Actual Expenditure	Excess + Saving —
(In lakhs of rupees.)			
<b>A.III—Loans from Central Government (excluding Loans for Community Development Projects etc. and displaced persons).</b>			

O.	..	8,86.89	} 8,96.60	10,74.42	+1,77.82
R.	..	9.71			

In the previous year also, the expenditure under this group head exceeded the provision (Rs. 8,67.75 lakhs) by Rs. 1,03.21 lakhs (11.9 per cent.).

#### Grant No. 52—Loans and Advances by State Government (All Voted)

		Total Grant	Actual Expenditure	Excess + Saving —	
		Rs.	Rs.	Rs.	
<b>Major Heads "Loans to Local Funds, Private Parties, etc.," and "Loans to Government Servants".</b>					
Rs.					
Original	..	33,18,31,000	} 36,19,34,000	35,28,66,825	—90,67,175
Supplementary		3,01,03,000			
Amount surrendered during the year (March, 1964).		..	..	1,77,09,061	

#### Notes and Comments—

(i) In view of the saving of Rs. 90.67 lakhs in the grant, the augmentation of provision by supplementary grant proved excessive.

The saving occurred mainly under the following group head :—

(In lakhs of rupees)

#### H—LOANS AND ADVANCES UNDER DEVELOPMENT SCHEMES.

##### H(a)—Third Five-Year Plan—

O.	..	30,21.10	} 31,31.38	31,82.27	+50.89
S.	..	2,59.97			
R.	..	—1,49.69			



The net saving of Rs. 98·80 lakhs in the total provision was due mainly to :

- (a) less payment of loans owing to non-fulfilment of requisite conditions by the local bodies for Loans under "Urban Water Supply and Sanitation" (Rs. 9·17 lakhs);
- (b) non-finalisation of preliminaries for "Loans for fruit development" (Rs. 2·50 lakhs);
- (c) partial implementation of the scheme for payment of "Loans under Greater Calcutta Milk Supply Scheme" owing to non-receipt of loan applications from the licentiate suppliers and non-execution of the component scheme for rendering credit facilities to the rural milk producers and suppliers (Rs. 9·78 lakhs),
- (d) less demand for loans by the Government servants owing to paucity of building material in respect of "Loans under Low-Income Group Housing Scheme" (Rs. 23·00 lakhs).

(ii) There were large savings under this grant during the last six years varying between 10·5 and 34·6 per cent. of the total provisions.

(iii) In the following group heads, the provision was not utilised wholly or to a substantial extent :—

Total Grant	Actual Expenditure	Excess + Saving —
	(In lakhs of rupees)	

**Major Head "Loans to Local Funds,  
Private Parties, etc."**

**A—LOANS TO PRESIDENCY  
CORPORATION INCLUDING  
PORT TRUSTS AND OTHER  
PORT FUNDS**

O.	..	2·58	}	..	..	..
R.	..	—2·58		..	..	..

The saving occurred due to non-receipt of any proposal from the Calcutta Corporation for the grant of the loan.

**D—LOANS TO ARTISANS**

(Rehabilitation Programme)

O.	..	3·00	}	0·52	0·21	—0·31
R.	..	—2·48				

The total saving of Rs. 2·79 lakhs in the original provision (93·0 per cent.) was stated to be due to less demand for loans from the artisans in several districts.

In the previous two years as well, there were appreciable savings under this group head, as indicated below for the same reasons :—

Year	Provision (In lakhs of rupees.)	Saving
1961-62	.. 6·50	4·42
1962-63	.. 3·00	1·59

			Total Grant	Actual Expenditure	Excess + Saving —
			(In lakhs of rupees)		
<b>E—ADVANCES UNDER SPECIAL LAWS.</b>					
O.	..	5.00	}	0.04	+0.04
R.	..	-5.00			

The reasons for the net saving of Rs. 4.96 lakhs in the original provision (99.2 per cent.) were not furnished by the controlling officer.

**H—LOANS AND ADVANCES UNDER DEVELOPMENT SCHEMES.**

**H(b)—Centrally-sponsored schemes (Committed Expenditure)—**

**Loans to Municipalities—**

O.	..	13.86	}	4.00	4.00	..
R.	..	-9.86				

The saving of Rs. 9.86 lakhs in the original provision (71.1 per cent.) was attributed to non-payment of loans to several municipalities in respect of "Loans under the National Water Supply and Sanitation Scheme" due to non-fulfilment of the requisite conditions by them.

(iv) In the following group heads, the excess remained uncovered and the supplementary grant obtained on the 30th March, 1964 proved largely inadequate :—

**Major Head "Loans to Local Funds, Private Parties, etc."**

**G—MISCELLANEOUS LOANS AND ADVANCES.**

O.	..	52.15	}	62.11	98.82	+36.71
S.	..	17.31				
R.	..	-7.35				

The reasons for the excess were not furnished by the controlling officer. In view of the final excess, the reduction of provision made by reappropriation/surrender on the 31st March, 1964 proved unjustified.

**Major Head "Loans to Government Servants".**

**J—ADVANCES FOR PURCHASE OF MOTOR CONVEYANCES.—**

O.	..	4.00	}	2.00	2.43	+0.43
R.	..	-2.00				

The net saving of Rs. 1.57 lakhs in the original provision (39.3 per cent.) was stated to be due to less demand for such advances from the Government servant.

## Statement showing Grant-wise details of recoveries adjusted

(Referred to in the Summary of

Serial No.	Number and Name of Grant or Appropriation	Budget Estimate
		Rs.
1.	2—Land Revenue .. .. .	9,81,000
2.	7— Stamps .. .. .	56,000
3.	8—Registration Fees .. .. .	5,000
4.	Interest on Debt and Other Obligations ( <i>Charged</i> ) ..	3,96,59,000
5.	11—Parliament and State Legislatures .. .. .	6,38,000
6.	12—General Administration— Voted .. .. .	1,90,000
	<i>Charged</i> .. .. .	53,000
7.	13—Administration of Justice .. .. .	4,000
8.	14—Jails .. .. .	9,74,000
9.	15—Police .. .. .	78,77,000
10.	17—Miscellaneous Departments including Fire Services ..	98,000
11.	19—Education .. .. .	1,83,73,000
12.	20—Medical .. .. .	2,97,69,000
13.	21—Public Health .. .. .	14,50,000
14.	22—Agriculture—Agriculture .. .. .	7,82,000
15.	23—Agriculture—Fisheries .. .. .	10,000
16.	24—Animal Husbandry .. .. .	3,47,65,000
17.	25—Co-operation .. .. .	1,47,000
18.	26—Industries—Industries .. .. .	46,98,000
19.	28—Industries—Cinchona .. .. .	6,00,000
20.	29—Community Development Projects .. .. .	1,00,000
21.	30—Labour and Employment .. .. .	5,21,000
22.	32—Miscellaneous Social and Developmental Organisations— Excluding Welfare of Scheduled Tribes and Castes and other Backward Classes.	38,55,000

## in reduction of expenditure in the Accounts for 1963-64.

## Appropriation Accounts at page 7)

Revised Estimate	Actuals	Actuals compared with	
		Budget Estimate More + Less -	Revised Estimate More + Less -
Rs.	Rs.	Rs.	Rs.
10,55,000	6,47,777	-3,33,223	-4,07,223
59,000	58,538	+2,538	-462
5,000	4,995	-5	-5
3,84,47,000	2,23,51,345	-1,73,07,655	-1,60,95,655
5,45,000	5,45,000	-93,000	..
3,13,000	1,64,398	-25,602	-1,48,602
56,000	56,020	+3,020	+20
4,000	4,000	..	..
11,13,000	11,35,530	+1,61,530	+22,530
77,40,000	62,62,607	-16,14,393	-14,77,393
81,000	43,666	-54,334	-37,334
1,63,33,000	1,69,56,410	-14,16,590	+6,23,410
2,06,89,000	1,57,44,258	-1,40,24,742	-49,44,742
36,00,000	1,03,31,466	+88,81,466	+67,31,466
9,12,000	2,57,579	-5,24,421	-6,54,421
..	9,360	-640	+9,360
2,39,54,240	2,22,32,664	-1,25,32,336	-17,21,576
..	13,500	-1,33,500	+13,500
24,29,000	12,83,998	-34,14,002	-11,45,002
6,00,000	5,97,722	-2,278	-2,278
69,000	6,07,622	+5,07,622	+5,38,622
1,21,54,000	65,36,175	+60,15,175	-56,17,825
31,55,000	30,36,935	-8,18,065	-1,18,065

Serial No.	Number and Name of Grant or Appropriation				Budget Estimate
					Rs.
23.	33—	Irrigation	..	..	6,42,000
24.	34—	Public Works—			
		Voted	..	..	5,88,73,000
		<i>Charged</i>	..	..	..
25.	35—	Ports and Pilotage	..	..	30,000
26.	36—	Famine Relief	..	..	3,50,000
27.	37—	Pensions and Other Retirement Benefits	..	..	3,30,000
28.	39—	Stationery and Printing	..	..	6,41,000
29.	40—	Forest	..	..	19,49,000
30.	42—	Miscellaneous—Other Miscellaneous Expenditure	..	..	74,43,000
31.	43—	Miscellaneous—Expenditure on Displaced Persons—			
		Voted	..	..	2,06,65,000
		<i>Charged</i>	..	..	5,000
32.	46—	Expenditure connected with the National Emergency, 1962.			85,56,000
33.	47—	Multipurpose River Schemes	..	..	8,47,53,000
34.	50—	Capital Outlay on Schemes of Government Trading	..	..	14,85,50,000
		Total :			-----
		Voted	..	..	43,86,75,000
		<i>Charged</i>	..	..	3,97,17,000
		<b>Grand Total</b>	..	..	----- <b>47,83,92,000</b> -----

Revised Estimate	Actuals	Actuals compared with			
		Budget Estimate		Revised Estimate	
		More+	Less—	More+	Less—
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,40,08,000	2,59,00,664	+2,52,58,664		+1,18,92,664	
8,42,49,000	12,86,32,800	+6,97,59,800		+4,43,83,800	
1,10,000	1,02,681	+1,02,681		—7,319	
65,000	94,123	+64,123		+29,123	
9,75,000	80,01,970	+76,51,970		+70,26,970	
4,50,000	4,21,198	+91,198		—28,802	
6,12,000	5,36,047	—1,04,953		—75,953	
11,65,000	15,43,101	—4,05,899		+3,78,101	
41,72,000	73,28,015	—1,14,985		+31,56,015	
2,28,32,000	1,15,16,310	—91,48,690		—1,13,15,690	
14,000	..	—5,000		—14,000	
66,79,500	7,16,000	—78,40,000		—59,63,500	
8,07,94,000	5,05,02,560	—3,42,50,440		—3,02,91,440	
30,09,59,000	24,26,80,286	+9,41,30,286		—5,82,78,714	
<hr/>					
61,17,70,740	56,43,47,274	+12,56,72,274		—4,74,23,466	
3,86,27,000	2,25,10,046	—1,72,06,954		—1,61,16,954	
<hr/>					
65,03,97,740	58,68,57,320	+10,84,65,320		—6,35,40,420	
<hr/>					

