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CENTRAL GOVERNMENT
APPROPRIATION ACCOUNTS
(INCLUDING PROFORMA COMMERCIAL ACCOUNTS)
(CIVIL)

1959-60

AND
THE AUDIT REPORT, 1961

PART II

APPROPRIATION ACCOUNTS

VOLUME XVIII.—MINISTRY OF WORKS, HOUSING &
SUPPLY.

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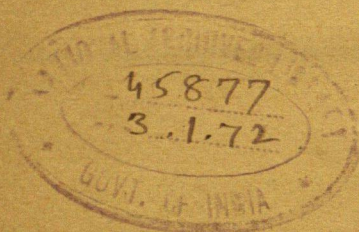
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ERRATA

VOLUME VIII.—MINISTRY OF WORKS, HOUSING AND SUPPLY

- Page 8—Sub-head E.4(1)—Col. 4—Explanation—Insert '1960' after March.
- Page 11—Audit Comments—Item 5—Read 'Directorate General' for 'Directorate Genral' in line 1.
- Page 17—Sub-head C.2(4)—Voted, Col. 1—Read '99,23,300' for '9,923,300' against 'O' and insert a bracket () after the figures against 'O' and 'R'.
- Page 18—Sub-head C.4, Nomenclature, line 2—Read 'Other' for 'Olther'.
- Page 19—Sub-head G.2(1)—Voted, Col. 4—Read '+ 1,38,96,482' for '+ 1,3896,482'.
- Page 21—Note 4, line 1—end—Read '1,04,93,929' for '1,04,93,92'.
- Page 22—(i) Note 6(ii), line 2—beginning—Read 'on' for 'of'.
(ii) Note 10, line 1—Read 'Contractor' for 'Cotractor'.
(iii) Note 11, line 2—Read 'time' for 't:me'.
- Page 23—last line—Read "9 $\frac{3}{4}$ % percent" for "9.3/4 percent".
- Page 25—(i) line 10—Read 'or balances' for 'balance'.
(ii) Para 6, last line—Read 'Necessary' for 'necessary'.
- Page 25—Note 3—line 2—Read limits for lmit.
- Page 28—Foot note—
(i) line 2, beginning—Read 'charges' for 'ccharges'.
(ii) line 3-4—Read "miscellaneous" for 'misellaneous'.
- Page 31—Foot-note, line 1—Read 'energy' for 'engery'.
- Page 33—(i) Sub-head K.—Nomenclature—Read 'Expenditure' for the indistinct word.
(ii) Item (ii) of note 1, line 2—Read 'year' for 'years'.
- Page 34—(i) Notes 2, 3 and 4—Read "Notes 2, 3 & 4" as items "4, 5 & 6" below "Audit Comment".
(ii) Audit Comment 2, line 2—Read "appear" for "appears".
- Page 37—Publication Store Account—Issues side—
(i) Insert '(ii)' before "Book Sellers" appearing under item No. II—Payment sales on issues side.
(ii) Read 'unaudited' for 'audited' occurring in line 4 under item No. vii (i) (a).
(iii) Delete the line above the figure 10,00,154 against item No. II under the column 1958-59.
(iv) Insert a line below the figure 41,139 against item II(iii) under the column 1958-59.
(v) Delete the line occurring below the figures 164,406,291., 422064. under the column 1958-59.
(vi) Read the figure 811 occurring against the item VII(ii) below the figure 14,962.
(vii) Read 'year's' for 'years' occurring in item VII(i) (a).
(viii) Note below the Publication Store Account—Read '62 $\frac{1}{2}$ ' for '621' occurring in note (i).
- Page 41—Publication Store Account—
(i) Receipt side—Read '77,09,301' for '77,09,01' occurring in total column for 1958-59.

- (ii) Issues side—*Read* '50,89,284' for '50,89,28' occurring in the outer column for 1959-60 against item No. IV.
- (iii) Issue side—*Read* '(—)12,691' occurring against item No. (V), in the outer column for the year 1958-59.
- (iv) *Read* 'New Delhi' for 'New Delh' occurring in line 5 of the statement appended to the account.

Page 45—N.B.—item (e)—*Read* damaged for damaged.

Page 51—Sub-head B.3(4)—Nomenclature—*Read* "Corporation" for "Corporations".

Page 52—(i) Heading—Col. 4—*Read* 'Saving' for 'Saviug'.

(ii) *Insert* '1' before the first note.

Page 53—Sub-head A.1(2)—Explanation for Col. 4—*Read* 'paintings' for 'pain tings'.

Page 60—(i) Note 4, line 4—*Delete* Comma (,) after 'Stores'.

(ii) Note 5, line 1—*Put* a bracket () after 'defunct'.

Vol. XVIII—MINISTRY OF WORKS, HOUSING AND SUPPLY

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GRANT NO. 95.—MINISTRY OF WORKS, HOUSING AND SUPPLY
(All Voted)

| Major Head and Sub-head | Final Grant | Actual Expenditure | Excess + Saving— |
|--|-------------|--------------------|------------------|
| I | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| MAJOR HEAD "25—GENERAL ADMINISTRATION" | | | |
| A.—Secretariat : | | | |
| A. 1.—Pay of Officers | | | |
| O. | 9,20,800 | 8,72,800 | 8,69,386 |
| R. | —48,000 | | |
| A. 2.—Pay of Establishments | | | |
| O. | 7,71,700 | 7,29,700 | 7,28,080 |
| R. | —42,000 | | |
| A. 3.—Allowances, Honoraria, etc. | | | |
| O. | 6,19,300 | 6,40,300 | 6,36,551 |
| R. | 21,000 | | |
| A. 4.—Other Charges | | | |
| O. | 1,60,000 | 1,66,300 | 1,56,220* |
| R. | 6,300 | | |
| <i>Col. 4.—Mainly, due to non-receipt of telephone bills, etc.</i> | | | |
| B.—Housing Division : | | | |
| B. 1.—Pay of Officers | | | |
| O. | 70,200 | 69,400 | 69,220 |
| R. | —800 | | |
| B. 2.—Pay of Establishments | | | |
| O. | 22,000 | 22,400 | 22,209 |
| R. | 400 | | |
| B. 3.—Allowances, Honoraria, etc. | | | |
| O. | 36,000 | 32,300 | 30,956 |
| R. | —3,700 | | |
| B. 4.—Other Charges | | | |
| O. | 10,000 | 19,200 | 19,035 |
| R. | 9,200 | | |

*The details of the expenditure under this sub-head are :—Service postage and telegram charges (Rs. 26,326), telephone charges (Rs. 60,971) books and periodicals (Rs. 60) and office expenses and miscellaneous (Rs. 68,863).

| Major Head and Sub-head | Final Grant | Actual Expenditure | Excess + Saving— |
|---|-------------|--------------------|------------------|
| I | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| C.—Accounts Offices : | | | |
| C. 1.—Chief Pay and Accounts Office, Works, Housing and Supply : | | | |
| C. 1(1).—Pay of Officers | | | |
| O. 2,58,000 | 2,49,400 | 2,49,270 | —130 |
| R. —8,600 | | | |
| C. 1(2).—Pay of Establishments | | | |
| O. 17,29,700 | 16,17,300 | 16,15,873 | —1,427 |
| R. —1,12,400 | | | |
| C. 1(3).—Allowances Honoraria, etc. | | | |
| O. 13,21,800 | 12,34,500 | 12,32,059 | —2,441 |
| R. —87,300 | | | |
| C. 1(4).—Other Charges | | | |
| O. 2,07,200 | 1,95,200 | 1,89,518* | —5,682 |
| R. —12,000 | | | |
| D.—Chief Technical Examiner's Cell : | | | |
| D. 1.—Pay of Officers | | | |
| O. 86,500 | 86,300 | 85,877 | —423 |
| R. —200 | | | |
| D. 2.—Pay of Establishments | | | |
| O. 36,100 | 32,600 | 32,207 | —393 |
| R. —3,500 | | | |
| D. 3.—Allowances, Honoraria, etc. | | | |
| O. 65,700 | 51,200 | 49,726 | —1,474 |
| R. —14,500 | | | |
| D. 4.—Other Charges | | | |
| O. 8,000 | 5,000 | 4,901 | —99 |
| R. —3,000 | | | |

*The details of the expenditure under this sub-head are :—Service postage and telegram charges (Rs. 1,24,411), telephone charges (Rs. 6,669), grants-in-aid and other contributions (Rs. 940) and office expenses and miscellaneous (Rs. 57,498).

| Major Head and Sub-head | Final Grant | Actual Expenditure | Excess + Saving— |
|--|-------------|--------------------|------------------|
| I | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| F.—Expenditure in England : | | | |
| F.I.—Other Charges | | | |
| O. 1,000 | 100 | 71 | —29 |
| R. —900 | | | |
| Surrenders or Withdrawals within Grant | | | |
| R. 3,00,000 | 3,00,000 | .. | —3,00,000 |
| TOTAL | 63,24,000 | 59,91,159 | —3,32,841 |

NOTE

Losses, writes off, etc.—A sum of Rs. 3,481 as detailed below, was written off by the competent authority :—

| | Rs. |
|---|-------|
| (1) Value of 132 pieces of furniture transferred from the Ministry of Works, Housing and Supply to Ministry of Natural Resources and Scientific Research which could not be traced during stock verification, due to re-organisation of the latter Ministry | 3,446 |
| (2) Items less than Rs. 100 each (2 cases) | 35 |
| TOTAL | 3,481 |

New Delhi,
Dated, the 23rd November, 1960.

S. C. BHATTACHARYA,
Chief Pay and Accounts Officer,
Ministry of Works, Housing and Supply.

New Delhi,
Dated, the 26th November, 1960.

Countersigned,
T. SIVASANKAR,
Secretary to the Government of India,
Ministry of Works, Housing and Supply.

GRANT NO. 96.—SUPPLIES

| Major Head and Sub-head I | Final Grant or Approp- riation 2 | Actual Expenditure 3 | Excess + Saving— 4 |
|---|---|----------------------------|--------------------------|
| | Rs. | Rs. | Rs. |
| MAJOR HEAD "43—INDUSTRIES AND SUPPLIES" | | | |
| A.—Government Test House : | | | |
| A.1.—Pay of Officers | | | |
| O. 1,13,000 | 1,05,700 | 1,05,703 | +3 |
| R. —7,300 | | | |
| A.2.—Pay of Establishments | | | |
| O. 4,44,200 | 4,21,300 | 4,21,297 | —3 |
| R. —22,900 | | | |
| A.3.—Allowances, Honoraria, etc. | | | |
| O. 4,27,800 | 4,09,400 | 4,09,972 | +572 |
| R. —18,400 | | | |
| A.4.—Other Charges | | | |
| O. 8,88,000 | 5,52,200 | 5,54,582* | +2,382 |
| R. —3,35,800 | | | |
| B.—Directorates General and Directorates : | | | |
| B.1.—Director General of Supply : | | | |
| B.1(1)—Pay of Officers | | | |
| O. 16,86,000 | 16,53,000 | 16,40,500 | —12,500 |
| R. —33,000 | | | |
| B.1(2)—Pay of Establish- ments | | | |
| O. 33,67,400 | 33,54,800 | 33,51,961 | —2,839 |
| R. —12,600 | | | |
| B.1(3)—Allowances, Hono- raria, etc. | | | |
| O. 26,87,500 | 27,35,200 | 27,33,344 | —1,856 |
| R. 47,700 | | | |

*The details of the expenditure under this sub-head are :—Service postage and telegram charges (Rs. 5,500), telephone charges (Rs. 6,988), books and periodicals (Rs. 14,995), chemicals and apparatus (Rs. 1,47,397), special equipments (Rs. 3,20,953) and office expenses and miscellaneous (Rs. 58,749).

| Major Head and Sub-head | Final Grant or Appropriation | Actual Expenditure | Excess + Saving— |
|---|------------------------------|--------------------|------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| B.1(4).—Other Charges | | | |
| <i>Charged</i> | | | |
| R. 23,300 | 23,300 | 23,276 | —24 |
| <i>Voted</i> | | | |
| O. 8,09,100 | 7,04,400 | 6,97,642* | —6,758 |
| R. —1,04,700 | | | |
| B.2.—Director General of Disposals : | | | |
| B.2(1).—Pay of Officers | | | |
| O. 1,88,000 | 1,68,200 | 1,67,161 | —1,039 |
| R. —19,800 | | | |
| B.2(2).—Pay of Establishments | | | |
| O. 5,00,000 | 4,71,400 | 4,70,115 | —1,285 |
| R. —28,600 | | | |
| B.2(3).—Allowances, Honorary, etc. | | | |
| O. 4,50,000 | 3,85,200 | 3,83,940 | —1,260 |
| R. —64,800 | | | |
| B.2(4).—Other Charges | | | |
| <i>Charged</i> | | | |
| O. 2,17,000 | 75,300 | 75,218 | —82 |
| R. —1,41,700 | | | |
| <i>Voted</i> | | | |
| O. 3,20,000 | 2,16,100 | 2,06,436** | —9,664 |
| R. —1,03,900 | | | |

Col. 4.—Mainly, non-receipt of a claim for maintenance of Curtiss Commando Aircraft.

*The details of the expenditure under this sub-head are:—Service postage and telegram charges (Rs. 2,80,003), telephone charges (Rs. 66,684), legal expenses (Rs. 1,16,110), grants-in-aid and other contributions (Rs. 2,504) and office expenses and miscellaneous (Rs. 2,32,341).

**The details of the expenditure under this sub-head are:—Service postage and telegram charges (Rs. 16,699), telephone charges (Rs. 8,774), legal expenses (Rs. 24,189), auctioneering commission charges (Rs. 87,318), expenditure on the maintenance of the Curtiss Commando Aircraft (Rs. 13,364) and office expenses and miscellaneous (Rs. 56,092).

CIVIL APPROPRIATION ACCOUNTS, 1959-60

| Major Head and Sub-head I | Final Grant or Appropriation 2 | Actual Expenditure 3 | Excess + Saving— 4 |
|---|--|----------------------------|--------------------------|
| | Rs. | Rs. | Rs. |
| B.3.—Director General, Supply (Inspectorate) : | | | |
| B.3(1).—Pay of Officers | | | |
| O. 14,70,000 | } 14,22,500 | 14,14,500 | -8,000 |
| R. -47,500 | | | |
| B.3(2).—Pay of Establish- ments | | | |
| O. 21,20,000 | } 18,96,000 | 18,95,358 | -642 |
| R. -2,24,000 | | | |
| B.3(3).—Allowances, Hono- raria, etc. | | | |
| O. 22,63,000 | } 20,52,100 | 20,41,087 | -11,013 |
| R. -2,10,900 | | | |
| B.3(4).—Other Charges | | | |
| O. 4,16,000 | } 3,29,700 | 3,12,565* | -17,135 |
| R. -86,300 | | | |
| <i>Col. 4.</i> —Mainly, non-supply of typewriters, etc. (Rs. 4,300), non-receipt of claims (Rs. 8,000) and bills received late in the year (Rs. 2,600). | | | |
| B.3(5).—Inspection Charges Paid to Other Governments, Departments, etc. | | | |
| O. 80,000 | } 35,800 | 35,220 | -580 |
| R. -44,200 | | | |
| C.—Other Organisations : | | | |
| C.1.—India Supply Mission in the U.S.A. : | | | |
| C.1(1).—Pay of Officers | | | |
| O. 1,36,600 | } 1,40,300 | 1,36,845 | -3,455 |
| R. 3,700 | | | |

*The details of the expenditure under this sub-head are :—Service postage and telegram charges (Rs. 63,510), telephone charges (Rs. 23,337), books and periodicals (Rs. 3,874) chemicals and apparatus (Rs. 35,573), grants-in-aid and other contributions (Rs. 1,680) and office expenses and miscellaneous (Rs. 1,84,591).

| Major Head and Sub-head | Final Grant or Appropriation | Actual Expenditure | Excess + Saving— |
|---|------------------------------|--------------------|------------------|
| I | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| C.1(2).—Pay of Establishments | | | |
| O. 11,35,400 | } 10,16,400 | 10,17,299 | +899 |
| R. —1,19,000 | | | |
| C.1(3).—Allowances, Honoraria, etc. | | | |
| O. 10,00,000 | } 9,98,400 | 9,74,421 | —23,979 |
| R. —1,600 | | | |
| <i>Col. 4.</i> —Mainly, due to less expenditure than anticipated on travelling, medical and heating allowances. | | | |
| C.1(4).—Other Charges | | | |
| O. 4,55,000 | } 5,00,000 | 5,01,046* | +1,046 |
| R. 45,000 | | | |
| C.2.—Chief Accounts Officer, India Supply Mission in the U.S.A.: | | | |
| C.2(1).—Pay of Officers | | | |
| O. 21,500 | } 20,300 | 20,276 | —24 |
| R. —1,200 | | | |
| C.2(2).—Pay of Establishments | | | |
| O. 2,67,600 | } 2,54,600 | 2,54,604 | +4 |
| R. —13,000 | | | |
| C.2(3).—Allowances, Honoraria, etc. | | | |
| O. 2,10,200 | } 1,89,300 | 1,90,078 | +778 |
| R. —20,900 | | | |
| C.2(4).—Other Charges | | | |
| O. 19,700 | } 34,700 | 34,568 | —132 |
| R. 15,000 | | | |

*The details of the expenditure under this sub-head are :—Service postage and telegram charges (Rs. 1,72,531), telephone charges (Rs. 78,609) and office expenses and miscellaneous (Rs. 2,49,906).

| Major Head and Sub-head | Final Grant or Appropriation | Actual Expenditure | Excess + Saving - |
|---|------------------------------|--------------------|-------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| E—Expenditure in England : | | | |
| E.2.—Stores | | | |
| O. 1,16,000 | 60,000 | 62,496 | +2,496 |
| R. —56,000 | | | |
| E.3.—Other Charges | | | |
| O. 4,000 | 2,000 | 1,642 | —358 |
| R. —2,000 | | | |
| E.4.—India Stores Department, London : | | | |
| E.4(1)—Salaries | | | |
| O. 39,23,000 | 56,67,000 | 53,10,009 | —3,56,991 |
| S. 16,92,000 | | | |
| R. 52,000 | | | |
| E.4(2)—Allowances, etc. | | | |
| O. 15,87,000 | 14,65,000 | 14,81,461 | +16,461 |
| R. —1,22,000 | | | |
| E.4(3)—Professional Inspection of Stores | | | |
| O. 6,40,000 | 10,27,000 | 10,54,492 | +27,492 |
| R. 3,87,000 | | | |
| E.4(4)—Office Contingencies, etc. | | | |
| O. 5,29,000 | 5,79,000 | 5,82,059 | +3,059 |
| R. 50,000 | | | |
| <i>Surrenders or Withdrawals within Appropriation</i> | | | |
| R. 1,18,400 | 1,18,400 | .. | —1,18,400 |
| <i>Surrenders or Withdrawals within Grant</i> | | | |
| R. 11,00,000 | 11,00,000 | .. | —11,00,000 |
| TOTALS | | | |
| { Charged | 2,17,000 | 98,494 | —1,18,506 |
| { Voted | 2,99,67,000 | 2,84,62,679 | —15,04,321 |

Col. 4.—Estimate of reorganisation and pay awards could not be framed accurately due to insufficient information (Rs. 3,24,987½) and non-presentation of claims before 31st March (Rs. 32,000).

NOTES

1. *Losses, writes off, etc.*—A sum of Rs. 40,905 as detailed below, was written off by the competent authority :—

| | Rs. |
|--|--------|
| (1) Waiver of recovery of excess payment made to a Government servant on account of the element of personal pay which became inadmissible consequent on his confirmation with retrospective effect from 1-9-1947. The confirmatory orders could be issued only in June 1958 while the official retired from service on 30-9-1954 | 22,419 |
| (2) Advance of travelling allowance drawn by an officer in a Mission abroad on his transfer to India during the year 1953 could not be recovered as he resigned the Government service before his T.A. bill could be finalised | 5,944 |
| (3) Loss arising out of a disposal transaction relating to surplus food stuffs due to short delivery of stores to the firm as the stock available was declared unfit for human consumption | 4,658 |
| (4) Loss due to non-recovery of extra cost on risk resale of surplus stores (5 cases) | 2,905 |
| (5) Five bales of cloth were short received by the consignee. The loss was attributable to the Railways, but they refused to accept the liability | 1,971 |
| (6) Loss due to non-recovery of extra cost on repurchase of stores | 1,598 |
| (7) Loss on account of private use of staff car by an officer in a Mission abroad. The amount could not be recovered as the official had resigned his job long ago | 583 |
| (8) Irrecoverable amount of sales tax paid to a firm as their whereabouts could not be known | 448 |
| (9) Recovery of inspection charges from a firm was written off as there was delay on the part of the purchasing office in the issue of amendment to the delivery period | 135 |
| (10) Items less than Rs. 100 each (9 cases) | 244 |
| TOTAL | 40,905 |

2. *Ex-gratia* payment to a firm towards the proportionate amount of the sale value of surplus and obsolete stores supplied short to them 635

3. Recovery of liquidated damages for late delivery of stores amounting to Rs. 44,664 comprising of Rs. 17,862 in respect of 20 cases in which higher prices were paid for promised earlier delivery and Rs. 26,802 in 4 cases where actual loss was suffered was waived by Government.

4. *Demurrage charges* :—A sum of Rs. 37,218 as detailed below, was paid as demurrage at ports in 223 cases during the years 1958-59 and 1959-60 :—

| | 1958-59 | | 1959-60 | |
|--|--------------|------------|--------------|------------|
| | No. of cases | Amount Rs. | No. of cases | Amount Rs. |
| (i) Short supply of wagons | 2 | 1,833 | 18 | 10,047 |
| (ii) Late receipt of documents or instructions | 4 | 1,638 | 83 | 10,851 |
| (iii) Non-supply of cranes | .. | .. | 2 | 143 |

CIVIL APPROPRIATION ACCOUNTS, 1959-60

| | 1958-59 | | 1959-60 | |
|---|--------------|--------------|--------------|---------------|
| | No. of cases | Amount Rs. | No. of cases | Amount Rs. |
| (iv) Untraceability of the packages | 2 | 26 | 13 | 3,634 |
| (v) Delay of documents in customs | .. | .. | 30 | 1,692 |
| (vi) Detained for survey | 7 | 89 | 24 | 399 |
| (vii) Wagon demurrage and other reasons | .. | .. | 38 | 6,866 |
| TOTAL | 15 | 3,586 | 208 | 33,632 |

NEW DELHI ;
Dated the 23rd November, 1960.

NEW DELHI ;
Dated the 26th November, 1960.

S. C. BHATTACHARYA,
Chief Pay and Accounts Officer,
Ministry of Works, Housing and
Supply.

Countersigned
T. SIVASANKAR,
Secretary to the Government of
India,
Ministry of Works, Housing and Supply.

AUDIT COMMENTS

1. Sub-heads B. 1(4) (Voted), B. 3(2) and B. 3(3) provide instances of over provisioning.

2. *Loss due to non-recovery of despatch/demurrage claims.*—An Overseas purchase Mission entered into ten contracts with a firm between February and June, 1957 for the supply of cargoes of foodgrains on C. & F. basis. In terms of the contracts, a sum of Rs. 1,04,044 was found recoverable from the supplier on account of refund of demurrage/payment of additional despatch, and claims therefor were preferred by the Mission between January and May, 1958 on receipt of intimation from India between November, 1957 and March, 1958. As the supplier had withdrawn from business in August, 1957, an overall settlement was effected with the firm in May, 1959 for Rs. 62,546, against the claim of Rs. 1,04,044 resulting in a loss of Rs. 41,498 which has not so far been waived by Government (May, 1960).

3. *Loss.*—In August, 1950 a Directorate of Supplies and Disposals sold in auction certain stores for Rs. 25,100. The purchaser deposited the requisite earnest money of Rs. 6,300, but failed to deposit the balance within the prescribed period. The stores were, thereupon, resold at his risk and expense on 29-3-1951 for Rs. 13,000, but the demand notice to effect recovery of the balance of Rs. 5,800 was issued to the defaulting purchaser after about 4 years in February, 1955. Even this demand notice could not be delivered and another notice was issued and delivered in August, 1956. The firm at that stage repudiated their liability to pay the amount. The recovery was not also pressed further on legal advice. Government forfeited the earnest money deposit of Rs. 6,300 and have foregone the recovery of the balance of Rs. 5,800 and a sum of Rs. 268 on account of advertisement charges and auctioneer's commission.

Government have stated that as there was no legally binding contract with the defaulting purchaser, the question of writing off the loss does not arise. This position is, however, not acceptable to audit.

4. *Delay in settlement of accounts with the Clearing Agents.*—In December, 1944, the late Department of Supply (now Director General, Supplies and Disposals) entered into a contract with a private firm, appointing them as Clearing Agent for handling of Government Cargoes at an Indian Port. In terms of the agreement, the agents were authorised to draw from Government, advances sufficient to cover custom duty, Port Trust dues, cartage, lighterage charges and steamer freights etc. subject to adjustment against remuneration payable to the Clearing Agents for their clearing work. The contract with the agent expired on 30-6-1946 but a sum of Rs. 25,577 is still recoverable from them out of the advances, and the accounts of the Agents have not been finalised even after a lapse of 14 years.

5. *Avoidable expenditure.*—In July, 1956 the Directorate General of Supplies and Disposals received a demand from Northern Railway for the supply of renewals without glass jars and lids for caustic soda cells. The demand was covered equally on two firms on 2-2-1957, but orders were placed for complete cells including glass jars and lids instead of without glass jars and lids, involving an extra cost of Rs. 14,283. Although the omission was pointed out by Audit on 2-7-1957, action to persuade the firms to accept the order without jars and lids was initiated only on 27-12-1957. One firm accepted this amendment thus avoiding the extra expenditure to the extent of Rs. 7,245, but the other firm did not agree as it had meanwhile completed the supplies on 9-12-1957. This resulted in an extra expenditure of Rs. 7,038. The indenter could consume only a small portion of these stores during the following year.

No responsibility has been fixed till now (October, 1960.)

SUBSIDIARY ACCOUNT

Income and Expenditure Account of the Government Test House, Alipore, Calcutta for the year 1959-60 (Non-commercial)

| Debit | | | | Credit | | | |
|-------------|--|----------|----------|-------------|--|----------|----------|
| Serial. No. | Particulars | Amount | | Serial. No. | Particulars | Amount | |
| | | 1958-59 | 1959-60 | | | 1958-59 | 1959-60 |
| I | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | | Rs. | Rs. | | | Rs. | Rs. |
| 1. | To Pay of Officers . . . | 97,497 | 1,05,703 | 1. | By Recoveries on account of Miscellaneous tests made on behalf of Governments, Departments, Railways, Private parties and individuals. . . | 5,00,681 | 5,46,785 |
| 2. | To Pay of Establishments . . . | 3,87,098 | 4,21,297 | 2. | By Miscellaneous Receipts . . . | 9,887 | 10,434 |
| 3. | To Allowances, Honoraria, etc. | 3,73,085 | 4,09,972 | 3. | By Value of work done on behalf of Service Departments (Non-commercial). | 42,274 | 90,218 |
| 4. | To Other Charges . . . | 1,23,544 | 2,26,026 | 4. | By Charges on account of tests made for other branches of the Department. | 5,06,325 | 4,85,499 |
| 5. | To Charges in England . . . | 5,302 | 7,993 | | | | |
| 6. | To Pensionary Charges . . . | 48,518 | 56,394 | | | | |
| 7. | To Government Contribution to Provident Fund . . . | 1,171 | 447 | | | | |
| 8. | To Interest on Capital Outlay . . . | 1,04,568 | 1,22,392 | | | | |

12
CIVIL APPROPRIATION ACCOUNTS, 1959-60

| | | | | | |
|---|------------------|------------------|-----------------------------|------------------|------------------|
| 9. To Depreciation Charges | 1,26,197 | 1,53,653 | 5. By Net loss for the year | 2,53,030 | 4,20,449 |
| 10. To Cost of Audit and Accounts | 40,392 | 40,266 | | | |
| 11. To Cost of Stationery and Printing (including cost of Government Publications). | 4,825 | 9,242 | | | |
| TOTAL | 13,12,197 | 15,53,385 | TOTAL | 13,12,197 | 15,53,385 |

NOTES

Value of Assets :

| | Rs. |
|---|-----------|
| (i) Value of Assets at the close of the year 1958-59 | 24,35,341 |
| (ii) Add value of new Assets acquired during the year 1959-60 | 3,83,072 |
| (iii) Less Depreciation Charges for 1959-60. | 1,53,653 |
| (iv) Value of Assets as at the close of the year 1959-60 | 26,64,760 |

CALCUTTA;
The 9th August, 1960.

S. N. MUKHERJI,
Director, Government Test House.

I certify that I have obtained all the information and explanation that I required and that the Income and Expenditure Account exhibits in my opinion, the true state of affairs for the year 1959-60 according to the best of my information and explanation given to me.

CALCUTTA ;
The 31st August, 1960.

T. P. KHOSLA,
Pay and Accounts Officer, Ministry of Works, Housing and Supply

Checked and found correct.

A. N. BISWAS,
Deputy Director of Audit,
Food, Rehabilitation, Supply, Commerce, Steel and Mines.

CALCUTTA ;
The 14th September, 1960.

AUDIT COMMENT

The Test House has been running at heavy loss for the last several years as detailed below :—

| | Rs. |
|-------------------|----------|
| 1955-56 | 4,02,310 |
| 1956-57 | 5,37,613 |
| 1957-58 | 4,11,130 |
| 1958-59 | 2,53,030 |
| 1959-60 | 4,20,449 |

The loss has been attributed mainly to heavy depreciation on modern costly testing apparatus, increased interest on capital outlay, etc. The Ministry have not, however, considered it expedient, in the interests of the Industry, to make any upward revision of the rates of testing fees to cover the loss.

GRANT No. 97 — OTHER CIVIL WORKS.

| Major Head and Sub-head | Final Grant or Appropriation | Actual Expenditure | Excess + Saving— |
|--|------------------------------------|-----------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| MAJOR HEAD "50-CIVIL WORKS" | | | |
| A.—Original Works : | | | |
| A. 1.—Buildings : | | | |
| A. 1(1).—Major Works | | | |
| <i>Charged</i> | | | |
| O. 2,66,000 | } 2,69,100 | 2,42,981 | —26,119 |
| R. 3,100 | | | |
| <i>Col. 4.—Mainly, non-supply of materials.</i> | | | |
| <i>Voted</i> | | | |
| O. 12,57,900 | } 17,92,490 | 17,88,780 | —3,710 |
| R. 5,34,590 | | | |
| A. 1(2).—Minor Works | | | |
| <i>Charged</i> | | | |
| O. 1,00,000 | } 1,12,810 | 1,10,727 | —2,083 |
| R. 12,810 | | | |
| <i>Voted</i> | | | |
| O. 78,23,200 | } 97,08,120 | 83,65,425 | —13,42,695 |
| R. 18,84,920 | | | |
| A. 1(3).—Losses on Stock | | | |
| <i>Charged</i> | | | |
| O. 1,000 | } .. | .. | .. |
| R. —1,000 | | | |
| <i>Voted</i> | | | |
| O. 10,36,000 | } 6,85,469 | 5,61,650 | —1,23,819 |
| R. —3,50,531 | | | |
| <i>Col. 4.—Mainly, non-adjustment of losses and non-sanction of survey report.</i> | | | |
| A. 2.—Miscellaneous : | | | |
| A. 2(1).—Major Works | | | |
| O. 20,000 | } 1,84,500 | 1,46,911 | —37,589 |
| R. 1,64,500 | | | |

| Major Head and Sub-head | Final Grant or Appropriation | Actual Expenditure | Excess + Saving— |
|---|------------------------------------|-----------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| A. 2(2).—Minor Works | | | |
| O. 48,000 | 72,500 | 72,915 | +415 |
| R. 24,500 | | | |
| B. 1.—Buildings | | | |
| Charged | | | |
| O. 22,86,100 | 21,86,250 | 21,51,771 | -34,479 |
| R. -99,850 | | | |
| Voted | | | |
| O. 2,94,66,800 | 3,17,55,630 | 3,10,27,969 | -7,27,661 |
| R. 22,88,830 | | | |
| B. 2.—Miscellaneous | | | |
| O. 34,00,000 | 16,38,800 | 20,65,607 | +4,26,807 |
| R. -17,61,200 | | | |
| C.—Establishments : | | | |
| C. 1.—Direction : | | | |
| C. 1(1).—Pay of Officers | | | |
| O. 31,00,200 | 31,48,200 | 32,04,164 | +55,964 |
| R. 48,000 | | | |
| C. 1(2).—Pay of Establishments | | | |
| O. 48,56,900 | 47,12,800 | 46,92,953 | -19,847 |
| R. -1,44,100 | | | |
| C. 1(3).—Allowances, Honoraria, etc. | | | |
| R. 29,70,000 | 29,70,000 | 36,57,083 | +6,87,083 |
| C. 1(4).—Other Charges | | | |
| O. 45,32,900 | 18,28,500 | 10,70,985 | -7,57,515 |
| R. -27,04,400 | | | |
| C. 2.—Executive Establishments : | | | |
| C. 2(1).—Pay of Officers | | | |
| Charged | 8,500 | 8,520 | +20 |

| Major Head and Sub-head | Final Grant or Appropriation | Actual Expenditure | Excess + Saving— |
|---|------------------------------------|-----------------------|---------------------|
| I | 2 | 3* | 4 |
| | Rs. | Rs. | Rs. |
| Voted | | | |
| O. 36,38,600 } R. -1,15,500 } | 35,23,100 | 35,90,464 | +67,364 |
| C. 2(2).—Pay of Establishments | | | |
| Charged | | | |
| O. 14,300 } R. -800 } | 13,500 | 13,379 | -121 |
| Voted | | | |
| O. 96,91,400 } R. -3,41,700 } | 93,49,700 | 92,82,215 | -67,485 |
| C. 2(3).—Allowances, Honoraria, etc. | | | |
| Charged | .. | 10,592 | +10,592 |
| Voted | | | |
| R. 64,25,000 | 64,25,000 | 64,57,939 | + 32,939 |
| C. 2(4).—Other Charges | | | |
| Charged | | | |
| O. 14,100 } R. -2,800 } | 11,300 | .. | -11,300 |
| Voted | | | |
| O. 9,923,300 R. -55,68,300 | 43,55,000 | 45,70,723 | +2,15,723 |
| C. 3.—Other Establishments : | | | |
| C. 3(1).—Ordinary Establishments: | | | |
| C. 3(1)(1).—Pay of Officers | | | |
| R. 6,400 | 6,400 | 827 | -5,573 |
| C. 3(1)(2).—Pay of Establishments | | | |
| R. 3,56,500 | 3,56,500 | 38,952 | -3,17,548 |
| C. 3(1)(3).—Allowances, Honoraria, etc. | | | |
| R. 4,57,700 | 4,57,700 | 56,691 | -4,01,009 |
| C. 3(1)(4).—Other Charges | | | |
| O. 7,88,300 } R. -6,92,800 } | 95,500 | 3,07,639 | +2,12,139 |

| Major Head and Sub-head | Final Grant or Appropriation | Actual Expenditure | Excess + Saving— |
|---|------------------------------------|-----------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| C.3(2).—Work Charged Staff Converted to Regular Estab- lishments | | | |
| O. 5,00,000 } R. —5,00,000 } | .. | .. | .. |
| C.3(2)(1).—Pay of Estab- lishments | | | |
| R. 2,27,000 | 2,27,000 | 56,882 | —1,70,118 |
| C.3(2)(2).—Allowances, Ho- noraria, etc. | | | |
| R. 1,96,000 | 1,96,000 | 23,612 | —1,72,388 |
| C.4.—Establishment Charges Paid to Other Governments, Departments, etc. | | | |
| O. 2,300 } R. —90 } | 2,210 | 1,197 | —1,013 |
| D.—Tools and Plant : | | | |
| D.1.—New Supplies, Repairs, etc. Charged | | | |
| O. 33,000 } R. —8,000 } | 25,000 | 14,133 | —10,867 |
| Col. 4.—Unanticipated receipt of credits. | | | |
| Voted | | | |
| O. 28,59,000 } R. —96,400 } | 27,62,600 | 23,02,890 | —4,59,710 |
| Col. 4.—Non-receipt of certain articles of tools and plant. | | | |
| D.2.—Tools and Plant Charges Paid to Other Governments, Departments, etc. | | | |
| O. 400 } R. —20 } | 380 | 136 | —244 |

| Major Head and Sub head | Final Grant or Appropriation | Actual Expenditure | Excess + Saving— |
|---|------------------------------------|-----------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| E.—Furniture | | | |
| O. 2,31,000 | 9,62,200 | 5,66,911 | -3,95,289 |
| R. 7,31,200 | | | |
| F.—Grants in Aid, Contributions, etc. | | | |
| <i>Charged</i> | | | |
| R. 300 | 300 | .. | -300 |
| <i>Voted</i> | | | |
| O. 1,05,70,800 | 32,03,850 | 30,32,927 | -1,70,923 |
| R. -73,66,950 | | | |
| <i>Col. 4.—Mainly, non-execution and non-finalisation of works and non-availability of site and materials.</i> | | | |
| G.—Suspense : | | | |
| G.1.—Stock : | | | |
| G.1(1).—Charges | | | |
| <i>Charged</i> | .. | -4,67,138 | -4,67,138 |
| <i>Col. 4.—Transfer of previous balance to voted heads.</i> | | | |
| <i>Voted</i> | | | |
| O. 7,23,75,000 | 8,90,84,300 | 9,53,27,405 | +62,43,105 |
| S. 1,84,49,000 | | | |
| R. -17,39,700 | | | |
| G.2.—Other Suspense Accounts : | | | |
| G.2(1).—Charges | | | |
| <i>Charged</i> | | | |
| R. 14,400 | 14,400 | -99,928 | -1,14,328 |
| <i>Col. 4.—Transfer of previous balances to voted heads (Rs. 99,928) and non-receipt of debit (Rs. 14,400).</i> | | | |
| <i>Voted</i> | | | |
| O. 10,24,81,000 | 10,33,47,600 | 11,72,44,082 | +1,38,96,482 |
| S. 7,07,000 | | | |
| R. 1,59,600 | | | |

| Major Head and Sub-head | Final Grant or Appropriation | Actual Expenditure | Excess + Saving— | |
|---|------------------------------------|-----------------------|---------------------|--------------|
| 1 | 2 | 3 | 4 | |
| | Rs. | Rs. | Rs. | |
| G.3.—London Stores : | | | | |
| G.3(1).—Charges in India | | | | |
| | .. | 37,023 | +37,023 | |
| <i>Col. 4.—Omission to provide funds (Rs. 18,523) and non-acceptance of an irregular reappropriation order in Audit (Rs. 18,500).</i> | | | | |
| H.—Reserve for Unforeseen Works and Repairs | | | | |
| | <i>Charged</i> | | | |
| O. | 1,00,000 | } | .. | |
| R. | —1,00,000 | | | |
| | <i>Voted</i> | | | |
| O. | 13,00,000 | } | .. | |
| R. | —2,28,420 | | | |
| | 10,71,580 | | —10,71,580 | |
| <i>Col. 4.—Non-acceptance of an irregular reappropriation order in Audit.</i> | | | | |
| L.—Conservation Account : | | | | |
| L.1.—Major Works | | | | |
| R. | 6,65,800 | 6,65,800 | .. —6,65,800 | |
| <i>Col. 4.— See Sub-head H.</i> | | | | |
| L.2.—Other Heads | | | | |
| R. | 43,87,790 | —43,87,790 | .. —43,87,790 | |
| <i>Col. 4.— See Sub-head H.</i> | | | | |
| M.—Charges in England : | | | | |
| M.1.—Other Charges | | | | |
| | 1,000 | 972 | —28 | |
| <i>Surrenders or Withdrawals within Appropriation</i> | | | | |
| R. | 1,81,840 | 1,81,840 | .. —1,81,840 | |
| <i>Surrenders or Withdrawals within Grant</i> | | | | |
| R. | 81,781 | 81,781 | .. —81,781 | |
| TOTALS | | | | |
| } | <i>Charged</i> | 28,23,000 | 19,85,037 | —8,37,963 |
| | <i>Voted</i> | 28,90,60,000 | 29,95,53,929 | +1,04,93,929 |

NOTES.

1. A sum of Rs. 81,781 was surrendered in the voted portion though there was excess under the grant.

2. The reappropriations under the following sub-heads proved excessive—A. 1(2) (Voted), B. 1 (Voted), C. 2(1) (Voted), C. 3(1)(2), C. 3(1)(3), C. 3(1)(4), C. 3(2)(1), C. 3(2)(2) and E.

3. Sub-head C. 3(2) indicates unnecessary provision.

4. Although the voted portion of the grant has resulted in an excess, of Rs. 1,04,93,92 the following sub-heads furnish instances of over-budgeting :—

A. 1(3) Voted, B. 2, C. 1(2), C. 1(4), C. 2(2) Voted, C. 2(4) Voted, D. 1 Voted and F. Voted.

5. The excesses under the following sub-heads remained uncovered :—

| Sub-head | Final Grant | Actual Expenditure | Excess |
|-------------------------|--------------|--------------------|-------------|
| | Rs. | Rs. | Rs. |
| B. 2 | 16,38,800 | 20,65,607 | 4,26,807 |
| C. 1(3) | 29,70,000 | 36,57,083 | 6,87,083 |
| C. 2(1) Voted | 35,23,100 | 35,90,464 | 67,364 |
| C. 2(3) Voted | 64,25,000 | 64,57,939 | 32,939 |
| C. 2(4) Voted | 43,55,000 | 45,70,723 | 2,15,723 |
| C. 3(1)(4) | 95,500 | 3,07,639 | 2,12,139 |
| G. 1(1) Voted | 8,90,84,300 | 9,53,27,405 | 62,43,105 |
| G. 2(1) Voted | 10,33,47,600 | 11,72,44,082 | 1,38,96,482 |

6. *Losses, writes off, etc.*—(i) A sum of Rs. 27,759 as detailed below, was written off/waived by the competent authority during the year.

| | Rs. |
|---|--------|
| (i) Irrecoverable rent pertaining to the period from 1-2-1946 to 27-3-1953 of Government buildings due from the assesseees who were either dead, untraceable or retired, etc. | 11,865 |
| (ii) Irrecoverable rent of Government buildings due from Government servants for the period from 1-9-1946 to 31-5-1948. The claims could not be established due to non-availability of records. | 2,174 |
| (iii) Irrecoverable cost and maintenance of furniture supplied to a foreign Embassy during 1947-48. Documentary evidence in support of the furniture having been supplied could not be produced | 8,095 |
| (iv) Irrecoverable conservancy charges due from tenants for 1950-53 as the C.P.W.D. did not inform the Estate Office in time of the expenditure incurred and no responsibility could be fixed | 4,187 |
| (v) Irrecoverable rent pertaining to the period 10-7-1953 to 11-11-1955, due from a Railway employee as there was delay in the issue of the cancellation of allotment by the Department | 1,438 |

Total 27,759

(ii) Government sanctioned in September, 1959, the write-off of a loss of Rs. 8,043 of account of 1857 bags of cement which got set in railway transit during the years 1952 to 1954 due to rain water having entered through the crevices of the wagons. The Railway authorities did not accept responsibility for the loss.

(iii) A sum of Rs. 4,888 representing the cost of materials damaged in railway transit in July, 1951, was written off by Government in January, 1960.

(iv) Seven Public Works Divisions placed their indents for the supply of bamboos on the Central Stores Division between 28th February, 1948 and 13th July, 1948. Due to delay in supply, the Divisions made other arrangements without cancelling the indents on the Stores Division. Consequently 7,602 numbers of bamboos valued at Rs. 12,828 received in March, 1950, were retained unnecessarily and had to be declared unserviceable in June, 1959. A sum of Rs. 11,751 representing the loss on this account, was written off by the Government in March, 1960.

7. *Loss of stores in transit.*—Mild steel bars, valuing Rs. 3,337 were received short by Central Stores Division of the C. P. W. D. in July, 1954; August, 1955 and December, 1955. Claims for the losses were not accepted by the Railway and the amounts were written off by the C. P. W. D. in July, 1958 and April, 1959.

8. *Loss on the working of a Government Hostel.*—The *proforma* accounts of "Oceana", a Government Rest House, situated in a flat of a requisitioned building at Bombay revealed losses amounting to Rs. 19,590 continuously during the years 1950-51 to 1959-60.

The Rest House was shifted to the Central Government Offices Building on 15th August, 1959 and the flat de-requisitioned.

9. *Infructuous expenditure on rent of a building.*—A building was requisitioned on 4-9-1953 by the Estate Manager at Calcutta on a monthly rent of Rs. 427. After the building was taken over, the Central Public Works Department reported that its general condition was very bad. The house remained vacant till the 7th March, 1954 when an officer came forward to accept it. An expenditure of Rs. 2,619 on payment of rent for the vacant period 4-9-1953 to 7-3-1954 became infructuous. The Director of Estates held on 20-6-1960 that the Estate Manager should have inspected the house and obtained requisite certificate of habitable condition from the C.P.W.D. before finalising the requisitioning proceedings. As the officer responsible for this lapse was no longer in service, no action could be taken against him.

10. *Overpayment to a contractor.*—The final bill of a contractor prepared in January 1960 for a work completed on 8th May, 1956, disclosed an overpayment of Rs. 8,336 as below:—

- (i) Difference between the amount paid in anticipation of the sanction for items of work not included in the agreement and the amount finally sanctioned (Rs. 4,838).
- (ii) Discrepancy between the cost of steel issued to the contractor and the cost of steel required to be used (Rs. 2,007).
- (iii) Recovery due at penal rates for excess cement issued, but not returned by the contractor (Rs. 1,491).

Out of the amount of Rs. 8,336 overpaid, a sum of Rs. 1,354 was adjusted in the final bill and the balance of Rs. 6,982 could not be recovered as yet. The security deposit of Rs. 24,436 was refunded to the contractor partly in December, 1956 and partly in April, 1957 before the finalisation of his accounts.

No action has yet been taken against the officials responsible for the overpayment (August 1960). The question of recovery of the Government dues from the contractor is under examination.

11. *Loss due to non-revision of the conservancy charges.*—Grants were sanctioned by Government to the Simla Municipal Committee from time to time to meet the incidence of charges on account of conservancy and sanitation establishment employed by it. According to rules, a specific portion of the payments was recoverable from the tenants in the shape of conservancy charges. Although the grant paid by the Government progressively increased from Rs. 7,008 in 1942-43 to Rs. 22,000 in 1952-53, no action was taken by the Estate Office to revise the recovery rate of conservancy charges due from the tenants from 1942-43 to 1952-53. This resulted in a loss of Rs. 47,720 which was written off in September, 1959.

The Ministry have stated (December, 1960) that they have re-examined the question of fixation of responsibility for the loss and found that it is not possible to fix responsibility at this distance of time.

12. *Unnecessary locking up of Government funds.*—Five hundred electric lanterns were purchased by Mechanical and Workshop Division of the C. P. W. D. at a cost of Rs. 25,250 in May, 1950 for possible use on street lighting work with underground cables. However, due to subsequent adoption of overhead line system of lighting, these lanterns became obsolete and surplus to requirements. A survey report for disposal of 498 electric lanterns valued at Rs. 25,149 was prepared in August, 1953 but the final disposal is yet to be arranged.

This involves unnecessary expenditure on storage and depreciation due to long storage, besides locking up of Government funds.

13. The *Proforma* Account of Central P.W.D. Filtered Water Supply at Dehra Dun for the year 1959-60 was audited and found correct.

The water supply system is maintained to cater mainly to the needs of certain Educational Institutions at Dehra Dun.

The receipts for the year 1959-60 amounted to Rs. 53,814 against the expenditure of Rs. 40,050 inclusive of the direct and indirect charges. The profit for the year amounts to Rs. 13,764 against that of Rs. 16,723 in the previous year.

The total wastage during the year was 3,48,328 gallons against the total production of 9,64,45,500 gallons which works out to 0.36% against 0.34% last year.

The unrealised balance upto the year 1959-60 is Rs. 7,169.

14. The *Proforma* Account for the year 1959-60 of the Central Public Works Department Sunder Bagh Nursery near Humayun Tomb, New Delhi, has been audited and found correct. The Nursery is not run as a profit earning concern but is maintained for supply of seedlings, plants, etc. to residential buildings in New Delhi for which Government have undertaken the responsibility under the garden rules.

The expenditure and the receipts during the year amounted to Rs. 1,38,766/- and Rs. 1,47,196/- as against Rs. 1,39,717/- and Rs. 1,63,614/- respectively, in the previous year and resulted in a net profit of Rs. 8,430/- as against Rs. 23,897/- in the previous year. The decrease in profits as compared to the last year is due to (a) slight increase in rate of interest charges on building and T&P (b) decrease in sale of seeds, flowers, ornamental plants and leaf manure, and (c) increased expenditure on the maintenance and annual repairs of the garden and nursery building.

15. The *Proforma* account of the Central Public Works Department unfiltered Water Supply Scheme at New Delhi for the year 1959-60 has been audited and found correct.

The details of the Scheme are contained in Note 18 of the Appropriation Account for 1958-59.

The results of working of the scheme during 1959-60 are given below :—

| | Rs. |
|-----------------------|-----------|
| Receipts | 10,56,169 |
| Expenditure | 10,56,019 |
| Saving | 150 |

Thus the financial results of the year show a saving of Rs. 150/- as against the loss of Rs. 17,337/- and saving of Rs. 1,29,040/- in the years 1958-59 and 1957-58 respectively.

Saving during this year as compared with the loss during 1958-59 is due to the departmental charges being levied at the slab rate of 9.3/4 per cent (Slab 1-applicable to

the works costing Rs. 5 lacs and above) against 12 1/4 per cent adopted during 1958-59. The drop in saving, as compared with the profit of Rs. 1,29,040/- in 1957-58 is mainly due to rates charged being less than the production cost.

Arrears of recoverable dues have increased to Rs. 4,36,515/- from Rs. 2,35,043/- shown in the previous years account and the year-wise break-up of the same was not available with the Department.

16. Review of expenditure on Establishment, Tools and Plant Charges of the Central Public Works Department appears at page 26-27.

*Subsidiary Accounts**Stock Account for 1959-60.*

The stock transactions of the various Divisions of the Central Public Works Department (exclusive of the transactions mentioned in sub-para 2) for the year 1959-60 are shown below :—

| Opening Balance | Receipts | Issues | Closing Balance |
|-----------------|-------------|--------------|-----------------|
| 4,29,49,171 | 6,51,76,629 | 6,56,75,096* | 4,24,50,704 |

NOTE.—The figures shown above do not include the figures of the C. P. W. D. divisions in Assam and Punjab Circles.

These figures do not include transactions balance relating to Tools and Plant, Road Metal or Materials charged direct to works.

2. The stock transactions of Port Blair and President's Estate which are not included in the above figures, are detailed below :—

| Opening Balance | Receipts | Issues | Closing Balance | |
|--------------------|----------|-----------|-----------------|----------|
| Port Blair | 1,96,793 | 17,05,607 | 17,04,206 | 1,98,194 |
| President's Estate | 4,67,139 | 3,72,250 | 4,10,046 | 4,29,343 |

3. The closing balances shown above are within the Reserve Stock limits of the areas concerned.

4. Quantity and value accounts of stock including review of balances and adjustment of profit and loss due to revaluation are yet to be brought upto date in 43 Divisions.

5. The stock taking in respect of nineteen Divisions was not completed during the year.

Necessary information is awaited from fourteen Divisions.

6. The closing balance of stock in respect of two Divisions at the close of the year 1959-60 was a minus figure, which is attributed to non-adjustment of profit on stock during the year.

necessary information in respect of fourteen Divisions was not received.

7. The closing balances of stock of six Divisions at the close of the year 1959-60 did not agree with those in the books of the audit office. The difference is being reconciled. Information in respect of fourteen Divisions was not received.

8. The accounts of Tools and Plant to end of September, 1959 were in arrears in thirty four Divisions.

*A sum of Rs. 60,057 shown in excess under issues in 1958-59 has been reduced from the issues of this year and a sum of Rs. 72 adjusted as a result of reconciliation, has been added to the issues of the year.

Review of expenditure on Establishment, Tools and Plant Charges of the Central Public Works Department.

(1) *Organisation* :—At the end of 1959-60, the Central Public Works Department consisted of one Chief Engineer, 4 Additional Chief Engineers, 26 Circle Offices and 128 Divisions including 6 Planning Circles and 33 Planning Divisions. The work expenditure in the President's Estate Division continued, as before, to be controlled by the Military Secretary to the President. The establishment of this Division is, however, under the control of the Chief Engineer, Central Public Works Department. During the year four Divisions were created and one circle and eight Divisions were closed.

2. The following table shows (i) the outlay (over a period of three years) on works of all kinds including deposit works and gross establishment and Tools and Plant charges of the Central Public Works Department, including the circle under the Chief Commissioner Delhi and (ii) the rates of establishment and tools and plant arrived at on the basis of actual expenditure.

| | 1957-58 | 1958-59 | 1959-60 |
|--|----------|----------|----------|
| (All figures against items 1, 2 & 3 are in thousand of Rupees) | | | |
| 1. Work outlay under all heads including on-Government works | 20,84,38 | 24,35,96 | 27,37,15 |
| 2. Establishment Charges (A&B) | 2,63,02 | 2,76,56 | 2,82,49 |
| 3. Tools & Plant Charges | 22,85 | 16,00 | 16,41 |
| 4. No. of Circles | 26 | 27 | 26 |
| 5. No. of Divisions | 129 | 130 | 128 |
| 6. Rates arrived at on the basis of actual expenditure | | | |
| (i) Establishment | 12,54 | 11,28 | 10,25 |
| (ii) Tools & Plant | 1,10 | 0.66 | 0.60 |

(3) In July, 1951 it was decided to fix the departmental charges on a "slab system" and to levy the Establishment and Tools & Plant charges on the basis of the works expenditure during a particular year according to the slabs then fixed. This basis was continued from year to year but in 1959-60 it was decided to levy the establishment and tools and Plant charges on the basis of the slabs determined by the estimated cost of each work rather than the expenditure in each particular year.

4. The expenditure on Central Civil works carried out by the Public Works Department of the State Governments and M.E.S. and charged to this grant during the year under review amounted to Rs. 71,38,178. The basis of calculation of establishment charges varied in each case. A few rates in this connection are mentioned below :—

| | |
|------------------|------|
| M.P. | 21.5 |
| Orissa | 14.0 |
| Bihar | 7.5 |

(A) These figures are exclusive of expenditure on caretaking establishment and that employed on the administration (including assessment and recoveries of rent of residential buildings.

(B) The Government of India have decided that for the purpose of review of departmental charges an ad-hoc deduction of 5% from the total annual establishment expenditure of Central Office of the Central Public Works Department included in item 2 be made on account of extra departmental activities undertaken by the Central Office from the Accounts of 1952-53. The figures have been computed accordingly.

GRANT No. 98.—STATIONERY AND PRINTING

(All Voted)

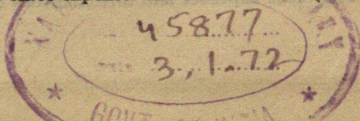
| Major Head and Sub-head | Final Grant | Actual Expenditure | Excess + Saving— |
|--|-------------|--------------------|------------------|
| I | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| MAJOR HEAD "56— STATIONERY AND PRINTING". | | | |
| A.—Controller of Printing and Stationery : | | | |
| A. 1.—Pay of Officers | | | |
| O. 2,21,000 | 2,16,400 | 2,16,375 | — 25 |
| R. —4,600 | | | |
| A. 2.—Pay of Establishments | | | |
| O. 3,35,500 | 3,20,600 | 3,20,472 | —128 |
| R. —14,900 | | | |
| A. 3.—Allowances, Honoraria, etc. | | | |
| O. 2,51,000 | 2,51,900 | 2,51,963 | +63 |
| R. 900 | | | |
| A. 4.—Other Charges | | | |
| O. 72,500 | 65,500 | 64,632 | —868 |
| R. —7,000 | | | |
| B.—Central Stationery Office, Calcutta : | | | |
| B. 1.—Pay of Officers | | | |
| O. 1,29,000 | 1,27,900 | 1,27,853 | —47 |
| R. —1,100 | | | |
| B. 2.—Pay of Establishments | | | |
| O. 11,82,000 | 11,09,900 | 11,09,385 | —515 |
| R. —72,100 | | | |
| B. 3.—Allowances, Honoraria, etc. | | | |
| O. 13,09,000 | 12,27,300 | 12,27,195 | —105 |
| R. —81,700 | | | |
| B. 4.—Other Charges | | | |
| O. 4,36,000 | 3,27,700 | 3,26,683* | —1,017 |
| R. —1,08,300 | | | |

*The details of expenditure under this sub-head are :—Service postage and telegram charges (Rs. 33,336), telephone charges (Rs. 8,416), customs and other incidental charges on imported stores (Rs. 57,368), other charges (Rs. 1,54,485) and office expenses and miscellaneous (Rs. 73,078).

| Major Head and Sub-head | Final Grant | Actual Expenditure | Excess + Saving— |
|---|-------------|--------------------|------------------|
| I | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| C.—Central Forms Stores, Calcutta: | | | |
| C. 1.—Pay of Officers | | | |
| O. 29,300 | 24,800 | 24,755 | —45 |
| R. —4,500 | | | |
| C. 2.—Pay of Establishments | | | |
| O. 4,89,500 | 4,24,600 | 4,24,063 | —537 |
| R. —64,900 | | | |
| C. 3.—Allowances, Honoraria, etc. | | | |
| O. 5,89,600 | 5,26,000 | 5,25,487 | —513 |
| R. —63,600 | | | |
| C. 4.—Other Charges | | | |
| O. 2,07,600 | 1,66,400 | 1,61,616* | —4,784 |
| R. —41,200 | | | |
| D.— Central Publication Branch: | | | |
| D.1.—Pay of Officers | | | |
| O. 20,000 | 24,000 | 24,068 | +68 |
| R. 4,000 | | | |
| D. 2.—Pay of Establishments | | | |
| O. 4,57,500 | 4,31,200 | 4,31,111 | —89 |
| R. —26,300 | | | |
| D. 3.—Allowances, Honoraria, etc. | | | |
| O. 3,99,500 | 4,00,800 | 4,00,835 | +35 |
| R. 1,300 | | | |
| D. 4.—Other Charges | | | |
| O. 4,70,000 | 5,65,500 | 5,67,306** | +1,806 |
| R. 95,500 | | | |

*The details of expenditure under this sub-head are :—Service postage and telegram charges (Rs. 30,846), telephone charges (Rs. 3,020), other charges (Rs. 36,449) and office expenses and miscellaneous (Rs. 91,301).

**The details of expenditure under this sub-head are:—Commission on advertisement and miscellaneous contingencies (Rs. 12,845), postage, freight and packing charges (Rs. 4,70,215), other charges (Rs. 12) and office expenses and miscellaneous (Rs. 84,234).



| Major Head and Sub-head | Final Grant | Actual Expenditure | Excess + Saving— |
|--|-------------|--------------------|------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| E.—Stationery Stores—Purchases in India : | | | |
| E. 1.—Paper | | | |
| O. 4,00,00,000 } R. 2,59,000 } | 4,02,59,000 | 4,02,55,603 | —3,397 |
| E. 2.—Other Stores | | | |
| O. 50,00,000 } R. 11,48,000 } | 61,48,000 | 61,24,817 | —23,183 |
| F.—Charges for Stationery supplied by other Governments | | | |
| O. 10,000 } R. —6,900 } | 3,100 | 3,078 | —22 |
| G.—Government of India Presses : | | | |
| G. 1.—Forms Presses : | | | |
| G. 1(1).—Pay of Officers | | | |
| O. 71,300 } R. —12,900 } | 58,400 | 58,188 | —212 |
| G. 1(2).—Pay of Establishments | | | |
| O. 16,17,600 } R. —2,98,000 } | 13,19,600 | 13,18,820 | —780 |
| G. 1(3).—Allowances, Honoraria, etc. | | | |
| O. 18,17,700 } R. —2,26,100 } | 15,91,600 | 15,91,153 | —447 |
| G. 1(4).—Other Charges | | | |
| O. 4,90,000 } R. —1,45,900 } | 3,44,100 | 3,41,978* | —2,122 |
| G. 1(5).—Additions to Plant and Machinery | | | |
| O. 9,00,000 } R. —64,500 } | 8,35,500 | 8,34,466 | —1,034 |

*The details of expenditure under this sub-head are :—Postage, freight and packing charges (Rs. 1,63,189), spare parts (Rs. 22,904), telephone charges (Rs. 1,048), grants-in-aid and other contributions (Rs. 1,180), cost of electric energy (Rs. 27,055), other charges (Rs. 69,448) and office expenses and miscellaneous (Rs. 57,154).

| Major Head and Sub-head | Final Grant | Actual Expenditure | Excess + Saving— |
|---|-------------|--------------------|------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| G. 1(6).—Stores | | | |
| O. 1,01,000 } R. —2,700 } | 98,300 | 97,726 | —574 |
| G. 1(7).—Transfer to Depreciation Fund | | | |
| O. 2,21,700 } R. —23,200 } | 1,98,500 | 1,98,434 | —66 |
| G. 1(8).—Renewals and Replacements | | | |
| O. 1,47,000 } R. —38,000 } | 1,09,000 | 1,04,896 | —4,104 |
| G. 1(9).—Mechanical and Type Foundry Sections | | | |
| O. 32,700 } R. —8,400 } | 24,300 | 24,223 | —77 |
| G. 2.—Other Presses : | | | |
| G. 2(1).—Pay of Officers | | | |
| O. 2,65,400 } R. —32,000 } | 2,33,400 | 2,33,747 | +347 |
| G. 2(2).—Pay of Establishments | | | |
| O. 56,73,100 } R. —2,64,100 } | 54,09,000 | 54,05,211 | —3,789 |
| G. 2(3).—Allowances, Honoraria, etc. | | | |
| O. 58,36,300 } R. —4,25,600 } | 54,10,700 | 54,08,559 | —2,141 |
| G. 2(4).—Other Charges | | | |
| O. 15,60,100 } R. —3,72,600 } | 11,87,500 | 11,76,298* | —11,202 |

*The details of expenditure under this sub-head are:—Cost of electric energy (Rs. 2,64,924) postage, freight and packing charges (Rs. 6,646), spare parts (Rs. 2,44,010) other supplies (Rs. 1,55,848), grants-in-aid and other Contributions (Rs. 178) other charges (Rs. 2,92,129) and office expenses and miscellaneous (Rs. 2,12,563).

| Major Head and Sub-head | Final Grant | Actual Expenditure | Excess + Saving— |
|--|-------------|--------------------|------------------|
| I | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| G. 2(5).—Additions to Plant and Machinery | | | |
| O. 20,17,600 } R. —8,97,500 } | 11,20,100 | 11,15,088 | —5,012 |
| G. 2(6).—Stores | | | |
| O. 5,44,500 } R. —1,32,300 } | 4,12,200 | 4,06,552 | —5,648 |
| G. 2(7).—Transfer to Depreciation Fund | | | |
| O. 9,27,800 } R. —71,000 } | 8,56,800 | 8,56,680 | —120 |
| G. 2(8).—Renewals and Replacements | | | |
| O. 5,49,500 } R. —4,28,200 } | 1,21,300 | 1,20,639 | —661 |
| G. 2(9).—Mechanical and Type Foundry Sections | | | |
| O. 1,09,800 } R. —11,200 } | 98,600 | 98,353 | —247 |
| G. 2(10).—Material and Equipment under T. C. A. Programme : | | | |
| G. 2(10)(1).—Cost of Material, etc. | | | |
| R. 1,100 | 1,100 | 1,075 | —25 |
| G. 2(10)(2).—Incidental Charges | | | |
| R. 13,500 | 13,500 | 13,422 | —78 |
| G. 3.—Trade Apprentice Scheme in the Government of India Presses : | | | |
| G. 3 (1).—Stipends | | | |
| O. 37,900 } R. —17,900 } | 20,000 | 19,954 | —46 |
| H.—Printing at Private Presses | | | |
| O. 15,00,000 } R. 10,02,700 } | 25,02,700 | 24,99,689 | —3,011 |

| Major Head and Sub-head | Final Grant | Actual Expenditure | Excess + Saving— |
|---|--------------------|--------------------|-------------------|
| I | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| I.—Charges for Printing Works done by Other Governments, Departments, etc. | | | |
| O. 6,00,000 | 5,63,200 | 5,62,991 | -209 |
| R. -36,800 | | | |
| K.—Expenditure in England : | | | |
| K. 1.—Stores | | | |
| O. 9,00,000 | 91,000 | 96,136 | +5,136 |
| R. -8,09,000 | | | |
| K. 2.—Stationery, Printing and Book Binding Charges for High Commissioner's Office | | | |
| O. 2,10,000 | 1,76,000 | 1,73,543 | -2,457 |
| R. -34,000 | | | |
| K. 3.—Other Charges | 2,000 | 1,351 | -649 |
| Surrenders or withdrawals within Grant | | | |
| R. 23,23,000 | 23,23,000 | .. | -23,23,000 |
| TOTAL | 7,77,42,000 | 7,53,46,469 | -23,95,531 |

NOTES

I Losses, writes off, etc.—A sum of Rs. 36,702 as detailed below, was written off by the competent authority :—

| | |
|---|------------|
| (i) Stores found short at the time of physical verification of stocks of paper and other miscellaneous articles conducted during the years from 1953-54 to 1958-59 (11 cases). | Rs. 32,406 |
| (ii) Irrecoverable cost of the printed paper left with a firm for the manufacture of envelopes during the years 1947-48. The amount could not be recovered as the firm had left the place and its whereabouts could not be traced | 2,070 |
| (iii) Value of forms and papers etc. lost in transit (4 cases) | 720 |
| (iv) Irrecoverable amount of printing charges due from nine private parties as they had stopped functioning and their whereabouts could not be traced | 294 |

| | |
|--|---------------|
| (v) Value of paper damaged by white ants in a press | 106 |
| (vi) Value of the missing parts of two old typewriters | 105 |
| (vii) Items less than Rs. 100 each (28 cases) | 1,001 |
| TOTAL | <u>36,702</u> |

2. Financial Review and subsidiary Statements thereto in respect of Government of India Presses for the year 1958-59 which were not ready for inclusion in the last year's accounts were received late and could not be included in the Appropriation Accounts for 1959-60 also. Similarly the financial review and subsidiary statements for 1959-60 which should have been included have again been delayed and therefore could not be included.

3. The stock of 1,000 copies of "India House Correspondence" valued at Rs. 12,812 held on 31-3-1960 has not been exhibited in the closing balance of the Publication Store Account.

4. Consolidated Store Account for the year 1959-60 of India Stationery Office, Calcutta appears at page 45

New Delhi,
Dated the 23rd November, 1960.

S. C. BHATTACHARYA,
Chief Pay and Accounts Officer,
Ministry of Works, Housing and Supply.

New Delhi,
Dated, the 26th November, 1960.

Countersigned
T. SIVASANKAR,
Secretary to the Government of India
Ministry of Works, Housing and Supply.

AUDIT COMMENT

1. Group head G and sub-head K. 1 provide instances of over-budgeting.
2. Proforma Accounts of the Publication Branch, Delhi for 1958-59 and 1959-60 appears at pages 35-43
3. The Proforma Store Accounts for the year ending 31-3-1958 showed a net deficit of Rs. 48,246 due to difference between physical balance and book balance of stores. On reconciliation during the year 1958-59, this deficit has been converted into a net excess of Rs. 12,691 which indicates that the stores Account for Central Publication Branch are not properly maintained.

GOVERNMENT OF INDIA

PUBLICATION BRANCH, DELHI

Financial Review by the Manager of Publications

1. *Publications Store Account.*—The figures for the year 1958-59 as exhibited in the "Publications Store Account" have been calculated at the cost of production *i.e.*, 62½ per cent of the sale price. The figures include the value of all civil and military priced publications and corrections. Un-priced publications and corrections have not been accounted for.

The total value of publications and corrections in stock on the 1st April 1958 amounted to Rs. 42,68,974 as against the corresponding figure of Rs. 47,09,920 for the previous year 1957-58. The value of publications and corrections received during the year under review amounted to Rs. 31,85,588 as compared with Rs. 34,39,145 for the previous year.

The total sales (Payment) conducted during the year amounted to Rs. 10,00,154 against Rs. 10,56,377 in the previous year. Apart from the above sales publications and corrections to the value of Rs. 15,05,740 were supplied gratis as against Rs. 16,22,877 in the previous year. Of the total 'Gratis' supplies, publications and corrections to the value of Rs. 10,02,147 as against Rs. 11,45,397 in the year 1957-58 were supplied to various Ministries/Offices of the Government of India against their respective Monetary grants during the year under review. The total value of publications and corrections weeded out amounted to Rs. 3,64,047 as against Rs. 1,84,205 in the previous year. The value of closing balances of publications and corrections amounted to Rs. 44,29,744 as compared with Rs. 42,68,974 of the previous year.

2. *Progress of Realisation.*—The total outstanding on the 31st March, 1959 amounted to Rs. 2,20,434 as against Rs. 1,85,537 (the excess of Rs. 584 over the last year's figures is due to totalling mistakes detected in the Book Debit Account) in the previous year. A sum of Rs. 73,831 has since been realised during the year 1959-60 (upto July 1959) leaving a balance of Rs. 1,46,603 for which action is already in progress to wipe off the arrears.

DELHI;

The 17th January, 1960.

Sd/- K. M. IYER,
Manager of Publications.

GOVERNMENT OF INDIA
PUBLICATION BRANCH, DELHI

Statement showing progress of realization of the outstanding dues 1958-59

| Period to which the dues relate | Amount outstanding | | Outstanding on 31-3-1958 as shown in the last year's statement | Remarks |
|---------------------------------|--------------------|-----------------|---|--|
| | As on 31-3-1958 | As on 31-3-1959 | | |
| | Rs. | Rs. | Rs. | |
| 1943-44 | 2 | 2 | | |
| 1944-45 | 198 | 198 | | |
| 1945-46 | 245 | 245 | | |
| 1946-47 | 2,450 | 1,933 | | |
| 1947-48 (Pre-partition) | 1,226 | 1,124 | | |
| 1947-48 (Post partition) | 1,809 | 1,809 | | |
| 1948-49 | 2,637 | 2,335 | | |
| 1949-50 | 1,289 | 1,058 | | |
| 1950-51 | 1,336 | 769 | 1,334 | The difference is on account of totalling mistakes detected during 1958-59 in the book Debit Accounts. |
| 1951-52 | 236 | 84 | 3,633 | |
| 1952-53 | 4,055 | 3,151 | 4,278 | |
| 1953-54 | 4,438 | 3,548 | | |
| 1954-55 | 7,180 | 6,800 | | |
| 1955-56 | 6,587 | 6,455 | | |
| 1956-57 | 35,412 | 25,633 | | |
| 1957-58 | 1,16,437 | 36,759 | | |
| 1958-59 | — | 1,28,531 | | |
| | 1,85,537 | 2,20,434 | | |

The total outstanding on 31-3-1959 amounts to Rs. 2,20,434 (1,33,531 of the year 1958-59 and Rs. 91,903 of the previous years) against Rs. 1,85,537 on 31-3-1958 (Rs. 1,16,437 of the year 1957-58 and Rs. 69,100 of the previous years). The realisation during 1958-59 amounted to Rs. 93,634 out of the total outstanding amount of Rs. 2,20,434 on 31-3-1959. A sum of Rs. 73,831 was realised upto 31-7-1959 thereby leaving a balance of Rs. 1,46,603 still to be realised.

DELHI;
The 18th December, 1959.

DELHI
The 22nd December, 1959.
372 AGCR—

Sd/- A. K. DATTA,
Accountant.

Sd/- K. M. IYER,
Manager of Publications.

(Sd.) S. B. KABRA,
Assistant Director of Commercial Audit, Office of the
Director of Commercial Audit, New Delhi.

GOVERNMENT OF INDIA

PUBLICATION BRANCH, DELHI.

Financial Review.

1. *Publication store Account.*—The figures for the year 1959-60 as exhibited in the 'Publication Store Account' have been calculated at the cost of production *i.e.* 62½% of the sale price. The figures include the value of all civil and military priced publications and corrections. Unpriced publications and corrections have not been accounted for.

The total value of publications and corrections in stock on the 1st April 1959 amounted to Rs. 44,29,744 as against the corresponding figure of Rs. 42,68,974 for the previous year 1958-59. The value of publications and corrections received during the year under review amounted to Rs. 39,32,637 as compared with Rs. 31,85,588 for the previous year.

The total sales (Payment) conducted during the year amounted to Rs. 13,10,548 against Rs. 10,00,154 in the previous year. Apart from the above sales, publications and corrections to the value of Rs. 19,35,494 were supplied gratis as against Rs. 15,05,740 in the previous year. Of the total 'Gratis' supplies, publications and corrections to the value of Rs. 14,29,012 as against Rs. 10,02,147 in the year 1958-59 were supplied to various Ministries/Offices of the Government of India against their respective Monetary grants during the year under review. The total value of Publications and corrections weeded out amounted to Rs. 55,838 as against Rs. 3,64,047 in the previous year. The value of closing balances of Publications and corrections amounted to Rs. 50,89,284 as compared with Rs. 44,29,744 of the previous year.

2. *Progress of Realization.*—The total outstanding on the 31st March, 1960 amounted to Rs. 2,09,355 as against Rs. 2,20,434 in the previous year. A sum of Rs. 62,743 has since been realised during the year 1960-61 (upto 31-8-1960) thereby leaving a balance of Rs. 1,46,612 for which action is already in progress to wipe off the arrears.

DELHI,
The 10th January, 1961.

Sd/- P.A. SWAMINATHAN,
Manager of Publications.

GOVERNMENT OF INDIA
PUBLICATION BRANCH DELHI
Publication Store Account for the year 1959-60

| 1958-59 | | RECEIPTS | | 1959-60 | | 1958-59 | | ISSUES | | 1959-60 | |
|---|-----------------------|---|-----------|-----------|-----------|----------------|---|-----------|--|---------|-----------|
| 1. Opening Balance on the 1st April, 1959:— | | | | | | Gratis:— | | | | | |
| 42,68,974 | 41,23,692 1,45,282 | (a)(i) Publications . . . | 42,14,227 | 44,29,744 | 15,05,740 | I(1) 10,02,147 | I. (1) Monetary allotment . . . | 14,29,012 | | | |
| | | (ii) Corrections . . . | 2,15,517 | | | (2) 5,03,593 | (2) Others . . . | 5,06,482 | | | 19,35,494 |
| | | (b) Difference as per stock verifications:— | | | | II | II. Payment issues. | | | | |
| | 28,431 | (i) 1954 Main Office | | | | (1) 7,24,065 | (1) Main Office . . . | 8,44,205 | | | |
| | 3,477 | (ii) 1955 Main Office | | | | (2) 2,34,950 | (2) Book sellers . . . | 2,69,214 | | | |
| | 16,338 | (iii) 1957:— | | | | (3) 41,139 | (3) Selling Agencies and State Book Depots . . . | 1,97,129 | | | 13,10,548 |
| | 12,813 | (1) Main Office . . . | | | 10,00,154 | | | | | | |
| | 811 | (2) Book Depot, Calcutta . . . | | | | III | III. Wceded Out. | | | | |
| | | (3) Kitab Mahal, New Delhi . . . | | | | (1) 3,60,084 | (1) Publications . . . | 52,124 | | | |
| 61,870 | | | | | | (2) 3,963 | (2) Corrections . . . | 3,714 | | | 55,838 |
| 2,299 | | II. Deduct on account of reduced price of Civil Publications. | 2,497 | | 3,64,047 | IV | IV. Closing Balance on the 31st March | | | | |
| 40 | | III. Add on account of enhanced price of Publications. | | | | (1) 42,14,227 | (1) Publications . . . | 48,19,442 | | | |
| | | IV. Receipts During the year:— | | | 44,29,744 | (2) 2,15,517 | (2) Corrections . . . | 2,69,842 | | | 50,89,287 |
| 31,85,588 | 30,32,895 1,52,693 | (i) Publications . . . | 37,98,528 | 39,32,637 | | (—) 12,691 | V. Deficits as per stock-taking 1959-60. | | | | |
| | | (ii) Corrections . . . | 1,34,109 | | | VI | (1) Main Office . . . | 4,292 | | | |
| 489 | | V. Excess stock Adjusted. | 304 | | 15,773 | 12,813 | (2) Book Depot, Calcutta . . . | 1,630 | | | |
| | | VI. Excess as per Physical Verification:— | | | | 811 | (3) Kitab Mahal . . . | 104 | | | 6,026 |
| | 1,90,906 | (1) Main Office . . . | 1,337 | | | VII | VI. Deficits of Kitab Mahal Physical verification 1958-59 | | | | |
| | 3,642 | (2) Book Depot, Calcutta . . . | 557 | | | (1) 4,02,805 | Written off . . . | | | | 99 |
| 1,94,639 | 91 | (3) Kitab Mahal . . . | 170 | 2,064 | 4,06,291 | (2) 3,322 | | | | | |
| | | VII. Difference . . . | 35,037(₹) | 243 | | (3) 164 | VII. Difference. | | | | |
| 77,09,01 | | | 83,97,289 | 77,09,301 | | | | | | | 83,97,289 |

(₹) This amount includes Rs. 33,977 on account of discrepancies located in counting stock after physical verification and is part of the figures shown in the statement below. The balance of the amount of Rs. 1,600 is due to other factors.

- (I) Certified that the stock of Gazettes, Specifications and corrections were physically verified during the year 1959-60 and the closing value has been accounted for in the above account with the verified balances. As regards other stores the closing balance has been accounted for as per ledger balances.
- (II) Certified that the sanction of the competent authority for adjustment of excesses and deficits as noted in columns 2 (iii) and 3 (iii) in the statement below relating to the previous years has not so far been received.—

| Year | DEFICIT | | | | | |
|-----------------------------|---------------------|-------------------|-----------------------------|---------------------|-------------------|-----------------------------|
| | As originally shown | Amount reconciled | Amount after reconciliation | As originally shown | Amount reconciled | Amount after reconciliation |
| (1) | 2(i) | 2(ii) | 2(iii) | 3(i) | 3(ii) | 3(iii) |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 1954. | 37,730 | 14,149 | 23,581* | 18,575 | 6,968 | 11,607* |
| 1955. | 5,551 | 2,082 | 3,469* | 4,624 | 1,734 | 2,890* |
| 1957 (Main Office) | 17,338 | 16,979 | 359* | 8,487 | 8,266 | 221* |
| 1957—Book Depot, Calcutta | 4,732 | 1,958 | 2,774 | 19,694 | 5,792 | 13,902 |
| 1957—Kitab Mahal, New Delhi | 247 | .. | 247 | 1,058 | .. | 1,058 |
| 1958-59 | 1,94,639 | 33,145 | 1,61,494 | 4,06,291 | 79,530 | 3,26,761 |
| | 2,60,237 | 68,313 | 1,91,924 | 4,58,729 | 1,02,290 | 3,56,439 |

*Referred to Government for sanction.

III. The form of the account has been altered slightly to confine the transactions relating to the year of account only, the other data that appeared in the earlier accounts being shown in the footnote.

DELHI;
The 10th January, 1961.

(Sd) - A. K. DATTA,
Accountant.

Sd/- P. A. SWAMINATHAN,
Manager of Publications.

DELHI;
The 18th January, 1961.

Sd/- T. N. KHARE,
Assistant Audit Officer,
Office of the Director of Commercial Audit,
New Delhi.

GOVERNMENT OF INDIA

PUBLICATION BRANCH, DELHI

Statement showing the Progress of realization of the outstanding dues.

| Period to which dues relate | Amount outstanding as on | |
|-----------------------------|--------------------------|------------|
| | 31-3-1959 | 31-3-1960. |
| | Rs. | Rs. |
| 1943-44 | 2 | 2 |
| 1944-45 | 198 | 198 |
| 1945-46 | 245 | 245 |
| 1946-47 | 1933 | 1933 |
| 1947-48 (Pre-partition) | 1,124 | 1,124 |
| 1947-48 (Post-Partition) | 1,809 | 1,809 |
| 1948-49 | 2,335 | 2,335 |
| 1949-50 | 1,058 | 427 |
| 1950-51 | 769 | 766 |
| 1951-52 | 84 | 84 |
| 1952-53 | 3,151 | 3,023 |
| 1953-54 | 3,548 | 3,459 |
| 1954-55 | 6,800 | 6,765 |
| 1955-56 | 6,455 | 4,830 |
| 1956-57 | 25,633 | 19,083 |
| 1957-58 | 36,759 | 35,142 |
| 1958-59 | 1,28,531 | 46,287 |
| 1959-60 | .. | 81,843 |
| TOTAL | 2,20,434 | 2,09,355 |

The total outstanding on 31-3-1960 amounts to Rs. 2,09,355 (Rs. 81,843 of the year 1959-60 and Rs. 1,27,512 of the previous years) as against Rs. 2,20,434 on 31-3-59 (Rs. 1,28,531 of the year 1958-59 and Rs. 91,903 of the previous years). The realization during 1959-60 amounted to Rs. 92,922. Out of the total outstanding of Rs. 2,09,355 on 31-3-60 a sum of Rs. 62,743 was realized upto 31-8-1960 thereby leaving a balance of Rs. 1,46,612 still to be realized.

DELHI,

The 10th January, 1961.

Sd/- A.K. DATTA, Sd/- P.A. SWAMINATHAN,
Accountant. Manager of Publications.

“The outstanding amount of Rs. 2,09,355 includes a sum of Rs. 7,646 which is irrecoverable. The Government of India have been approached to write off Rs. 7,651 instead of Rs. 7,646. Sanction of the Government of India for the write off is still awaited”.

Sd/- T.N. KHARE,

Assistant Audit Officer,

Office of the Director of Commercial Audit.

Consolidated Store Account for the year ending 31st March 1960 of the Government of India. Stationery Office, Calcutta for the Stores held at (i) Wholesale Store, (ii) Retail Stores, (iii) Manufacturing Stationery Store, (iv) Port Commissioner Ware House Store, (v) Regional Stationery Depot, New Delhi, (vi) Typewriters Machines, (vii) Packing Cases, Bale Boards and Packing Materials.

| | Receipts | | | | Issues | | | | |
|--|-------------|-------------|-------------|-------------|--|--|-------------|-------------|----------|
| | 1959-60 | | 1958-59 | | 1959-60 | | 1958-59 | | |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |
| 1. Opening Balance | | | | | | | | | |
| (i) Stationery Stores | 46,47,460 | 51,63,188 | 46,79,899 | 48,67,395 | (i) Stationery Stores | 4,68,25,237 | 4,83,09,770 | 4,84,66,766 | |
| (ii) Typewriters | 1,70,111 | | 1,70,111 | | (ii) Typewriters | 795 | 70,10,103 | | .. |
| (iii) Packing Cases, Bale Boards and Packing materials | 45,617 | | 17,385 | | (iii) Packing cases, Bale Boards and Packing materials | 1,84,071 | | | 1,56,996 |
| 2. Receipts during the year | | | | | | | | | |
| (i) Net payments for Stationery Stores. | 4,93,22,775 | 4,95,37,061 | 4,85,32,527 | 4,87,16,328 | 2. Losses and Writes-off | | | 6,678 | |
| (ii) Net payment for Typewriters | | | .. | | .. | 3. (i) Stores-in-transit on account of inter-store transfer. | | 1,02,386 | 66,788 |
| (iii) Net payment for Packing cases, Bale Boards and Packing materials | 2,14,286 | | 1,83,801 | | .. | (ii) Losses in transit on account of inter-store transfer. | | 804 | |
| 3. Returned Stores | | 2,22,271 | | 90,051 | 4. Closing Balance | | | | |
| 4. A/Cs. Stores-in-transit for the year 1958-59. | | 69,761 | | .. | (i) Stationery Stores | 76,61,057 | 49,47,460 | 51,63,188 | |
| 5. Net excess in stock Taking | | 2,877 | | 7,115 | (ii) Typewriters | 1,69,316 | 1,70,111 | | |
| 6. Appreciation on revaluation of Closing Stock at market rates | | 26,081 | | 22,531 | (iii) Packing cases, Bale Boards and Packing materials | 77,573 | 45,617 | | |
| TOTAL | | 5,50,21,239 | | 5,37,03,420 | | 5,50,21,239 | | 5,37,03,420 | |

N. B. (a) The annual Physical verification of stock was carried out by a Gazetted Officer from the office of the Chief Controller of Printing and Stationery India, New Delhi from 9-5-60 to 1-6-60 and on 2-7-60.

(b) The result of Stock verification disclosed an excess of Rs. 15,778/- and a deficit of Rs. 12,901/- i.e. a net excess of Rs. 2,877/- The excess of Rs. 15,778/- includes an amount of Rs. 498/- on account of stores of which there has been a minus book balance. A list of such stores is appended.

(c) The sum of Rs. 69,761/-, as shown against item No. 4 of the receipt side, represents the amount on revaluation of the stores-on transit, (as exhibited in the Store Account for the year ending 31st March, 1959), at the market rates for the year 1959-60. Store valuing to the extent of Rs. 4/-, have been found short or damaged in course of transit.

(d) The sum of Rs. 102,386/-, as shown against item No. 3(i) of the 'issue side', represents the value of stores transferred to the Regional Stationery Depot, New Delhi from the stationery Office Stores at Calcutta in the year 1959-60 and credited into the stock of

(e) The value of the closing stock

1959-60

1958-59

| | Rs. | Rs. | Rs. | Rs. |
|---|-----------|-----------|-----------|-----------|
| (i) Paper | 42,04,869 | | 25,21,530 | |
| (ii) Miscellaneous | 34,54,470 | | 24,25,930 | |
| (iii) Paper brokes and covers (lying at the Port Commissioner Ware House) | 1,718 | 79,07,946 | .. | 51,63,188 |
| (iv) Typewriters | 1,69,316 | | 1,70,111 | |
| (v) Packing cases, Bale Boards and Packing materials | 77,573 | | 45,617 | |

(D. N. CHAKRAVARTI)
Accountant.

(S. D. SHARMA)
Assistant Controller, (Accounts)

(J. K. LAHIRI)
Deputy Controller, Stationery.

Dated CALCUTTA
The 16th January, 1961

AUDIT CERTIFICATE

The above account was test-audited under my supervision and I certify that it is correct according to the best of my information and on consideration of the explanation given to me and as shown by the books of the office subject to audit comment.

DATED CALCUTTA
The 17th January, 1961

(S. P. GUGNANI)
Deputy Accountant General, Outside Audit,
West Bengal

List of Stores of which there has been a minus book balance in the year 1959-60.

| | Excess and Deficit Statement Page No. | Voc. No. | Description of articles | Qty. | Rate | Value |
|--------------------------------|--|----------|--|------------------|--------------------|------------|
| 1. Retail Store | | | | | | |
| Paper | .. | .. | .. | .. | .. | .. |
| Misc. | 27 | M/21 | Gum Arabic Picked | 100 lbs 4 oz. | 2'3426403 per lbs. | 234'95 |
| 2. R. S. D. New Delhi Store | | | | | | |
| Paper | 6 | N/V. | Paper White Ptg. 20" + 30", 28 lbs. | 3 Rm. 81 Shts. | 0/70 per lb. | 61'98 |
| | 9 | E/16 | Paper Brown Wrapp. Imperial 221 +29' 38 lbs. | 0 R. 350 Shts. | 25/08 per Rm. | 17'56 |
| | 10 | E/75 | Paper T. W. Brief size 16' + 13", 6 lbs. | 24 Rm. 494 Shts. | 5/46 per Rm. | 136'43 |
| Misc. | 2 | F/46 | Env. S. E. 3 | Nos. 625 | 7/61% | 4'76 |
| | 8 | M/65 | Ink Drg. Liquid water proof Black 1 oz. a phl. | Nos. 168 | 2/94 per Doz. | 41'16 |
| | 19 | M/28 | Ink Black for Numbering Machine. | Nos. 4 | 2/59705 per Doz. | 0'87 |
| | | | | | | Rs. 497'71 |
| | | | | | | or |
| | | | | | | Rs. 498/- |

GRANT No. 99—MISCELLANEOUS DEPARTMENTS AND EXPENDITURE UNDER THE MINISTRY OF WORKS, HOUSING AND SUPPLY.

(All Voted)

| Major Head and Sub-head | Final Grant | Actual Expenditure | Excess + Saving— |
|---|-------------|--------------------|------------------|
| I | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| MAJOR HEAD "47—MISCELLANEOUS DEPARTMENTS" | | | |
| A.—Miscellaneous Departments: | | | |
| A.1.—Explosives: | | | |
| A.1(1).—Pay of Officers | | | |
| O. 1,73,200 | 1,65,200 | 1,64,793 | —407 |
| R. —8,000 | | | |
| A.1(2).—Pay of Establishments | | | |
| O. 1,54,100 | 1,48,400 | 1,48,085 | —315 |
| R. —5,700 | | | |
| A.1(3).—Allowances, Honoraria, etc. | | | |
| O. 2,66,500 | 2,62,400 | 2,61,840 | —560 |
| R. —4,100 | | | |
| A.1(4).—Other Charges | | | |
| O. 68,700 | 70,000 | 70,002 | +2 |
| R. 1,300 | | | |
| A.2.—Miscellaneous Organisations of the Ministry of Works, Housing and Supply: | | | |
| A.2(1).—National Buildings Organisation: | | | |
| A.2(1)(1).—Pay of Officers : | | | |
| O. 1,75,400 | 1,27,000 | 1,30,908 | +3,908 |
| R. —48,400 | | | |
| A.2(1)(2).—Pay of Establishments | | | |
| O. 1,20,400 | 1,05,000 | 1,04,828 | —172 |
| R. —15,400 | | | |
| A.2(1)(3).—Allowances, Honoraria, etc. | | | |
| O. 1,36,700 | 1,00,500 | 1,01,075 | +575 |
| R. —36,200 | | | |

| Major Head and Sub-head | Final Grant | Actual Expenditure | Excess + Saving— |
|---|-------------|--------------------|------------------|
| I | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| A.2(1)(4).—Other Charges | | | |
| O. 1,76,000 | 95,100 | 76,357 | —18,743 |
| R. —80,900 | | | |
| A.2(1)(5).—Grants-in-aid: | | | |
| A.2(1)(5)(1).—Grants to State Governments | | | |
| O. 1,50,000 | 69,000 | 69,000 | .. |
| R. —81,000 | | | |
| A.2(1)(5)(2).—Grants to Non-Government Institutions | | | |
| O. 2,25,000 | 2,09,000 | 2,09,000 | .. |
| R. —16,000 | | | |
| A.2(1)(5)(3).—Grants to Others | | | |
| O. 20,000 | 11,000 | 11,000 | .. |
| R. —9,000 | | | |
| A.3.—Miscellaneous | 4,000 | 1,767 | —2,233 |
| <i>Col. 4.</i> —Mainly, claims not preferred by the Calcutta Port Trust and less payments made to the Port Trust, Bombay. | | | |
| A.4.—Material and Equipment under T. C. A. Programme: | | | |
| A.4(1).—Building Material, Equipment: | | | |
| A.4(1)(1).—Cost of Material, etc. | | | |
| O. 5,000 | .. | .. | .. |
| R. —5,000 | | | |
| A.4(1)(2).—Incidental Charges | | | |
| O. 4,000 | .. | .. | .. |
| R. —4,000 | | | |
| MAJOR HEAD "57" | | | |
| B.—Miscellaneous: | | | |
| B.1.—Irrecoverable Temporary Loans and Advances written off. | | | |
| R. 8,700 | 8,700 | 8,663 | —37 |
| B.2.—Rent, Rates and Taxes | | | |
| O. 21,27,000 | 22,47,500 | 21,28,694 | —1,18,806 |
| R. 1,20,500 | | | |

[Grant No. 99—MISCELLANEOUS DEPARTMENTS AND EXPENDITURE 51
 UNDER THE MINISTRY OF WORKS, HOUSING AND
 SUPPLY

| Major Head and Sub-head | Final Grant | Actual Expenditure | Excess + Saving— |
|---|-------------|--------------------|------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| B.3.—Grants-in-aid, Contributions, etc: | | | |
| B.3(1). Rajghat Samadhi Committee | | | |
| O. 93,000 | 25,000 | 25,000 | .. |
| R. —68,000 | | | |
| B.3(3).—Grants to State Governments towards the cost of Rural Housing Cells. | | | |
| R. 2,71,500 | 2,71,500 | 2,65,500 | —6,000 |
| B.3(4).—Grants to Delhi Municipal Corporations towards Establishment charges connected with Slum Clearance Scheme | | | |
| R. 1,00,000 | 1,00,000 | 1,00,000 | .. |
| B.4.—Miscellaneous and Unforeseen charges: | | | |
| B.4(3).—Other Items | | | |
| R. 3,35,100 | 3,35,100 | 3,34,932 | —168 |
| B.5.—Repayment of Capital Expenditure on Grants for Development | | | |
| O. 63,71,000 | 62,98,000 | 62,85,545 | —12,455 |
| R. —73,000 | | | |
| B.6.—Net loss by Exchange on Remittance Transactions | | | |
| O. 10,00,000 | 2,37,600 | 2,37,218 | —382 |
| R. —7,62,400 | | | |
| B.7.—Loss or Gain by Exchange | | | |
| O. 10,000 | 14,000 | 17,008 | +3,008 |
| R. 4,000 | | | |
| B.8.—Expenditure in England: | | | |
| B.8(1).—Miscellaneous charges on supply of Stores to India | | | |
| O. 6,16,000 | 2,27,000 | 2,32,946 | +5,946 |
| R. —3,89,000 | | | |

| Major Head and Sub-head | Final Grant | Actual Expenditure | Excess + Saving— |
|--|--------------------|--------------------|---------------------|
| I | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Surrenders or Withdrawals within Grant | | | |
| R. 7,65,000 | 7,65,000 | .. | —7,65,000 |
| Total: | <u>1,18,96,000</u> | <u>1,09,84,161</u> | <u>—9,11,839</u> |

NOTES

1. The reappropriation under sub-head B. 2 proved excessive.
2. Sub-heads A.2(1)(4), B. 6 and B. 8 (1) furnish instances of over-budgeting.

GRANT No. 136—DELHI CAPITAL OUTLAY

| Major Head and Sub-head | Final Grant or Appropriation | Actual Expenditure | Excess + Saving— |
|--|------------------------------------|-----------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| MAJOR HEAD "78—DELHI CAPITAL OUTLAY" | | | |
| A.—Capital Account of Civil Works outside the Revenue Account: | | | |
| A.1.—Works: | | | |
| A.1(1).—Residential Buildings | | | |
| <i>Charged</i> | | | |
| O. 4,54,000 } R. —19,000 } | 4,35,000 | 3,91,837 | —43,163 |
| <i>Col. 4.</i> —Mainly, non-receipt of materials, non-clearance of site for work and non-receipt of tenders. | | | |
| <i>Voted</i> | | | |
| O. 2,13,96,000 } R. —6,13,300 } | 2,07,82,700 | 1,99,43,822 | —8,38,878 |
| <i>Col. 4.</i> —Mainly, slow progress of work (Rs. 2,60,471), non-receipt of tenders (Rs. 2,39,815) and non-completion of works (Rs. 1,03,551). | | | |
| A.1(2).—Other Civil Buildings | | | |
| <i>Charged</i> | | | |
| O. 1,82,000 } R. —59,000 } | 1,23,000 | 83,737 | —39,263 |
| <i>Col. 4.</i> —Mainly, non-acceptance of arbitration award (Rs. 20,100) and non-receipt of paintings (Rs. 17,041). | | | |
| <i>Voted</i> | | | |
| O. 4,53,84,000 } R. —1,17,96,900 } | 3,35,87,100 | 3,16,57,663 | —19,29,437 |
| <i>Col. 4.</i> —Mainly, non-adjustment of expenditure, non-receipt of material and machinery, non-execution of works, slow progress of works and unanticipated credits, etc. | | | |
| A.1(3).—Rehabilitation Works | | | |
| <i>Charged</i> | | | |
| R. 70,500 | 70,500 | 38,803 | —31,697 |
| <i>Col. 4.</i> —Mainly, late acceptance of the arbitration award. | | | |
| <i>Voted</i> | | | |
| O. 41,20,000 } R. 4,88,147 } | 46,08,147 | 43,57,840 | —2,50,307 |
| <i>Col. 4.</i> —Mainly, non-utilisation of funds for acquisition of land and incorrect provision of funds. | | | |
| A.2.—Establishment Charges credited to Other Govern- ments, Departments etc. | | | |
| <i>Charged</i> | | | |
| O. 46,000 } R. 8,300 } | 54,300 | 48,635 | —5,665 |

| Major Head and Sub-head 1 | Final Grant or Appropriation 2 | Actual Expenditure 3 | Excess + Saving— 4 |
|------------------------------|---|----------------------------|--------------------------|
|------------------------------|---|----------------------------|--------------------------|

Rs. Rs. Rs.

Voted

| | | | | |
|----|-----------|-------------|-----------|-----------|
| O. | 21,62,000 | } 41,99,100 | 39,54,439 | -2,44,661 |
| R. | 20,37,100 | | | |

Col. 4.—Mainly, revision of rates and reduction in works.

A.3.—Tools and Plant charges credited to Other Governments, Departments, etc.

Charged

| | | | | |
|----|-------|---------|-------|------|
| O. | 4,000 | } 3,200 | 3,443 | +243 |
| R. | -800 | | | |

Voted

| | | | | |
|----|----------|------------|----------|---------|
| O. | 1,57,000 | } 3,93,100 | 3,25,533 | -67,567 |
| R. | 2,36,100 | | | |

Col. 4.—Mainly, reduction in works outlay and excess provision of funds.

Surrenders or Withdrawals within Grant

| | | | |
|----|-----------|-----------|------------|
| R. | 96,48,853 | 96,48,853 | -96,48,853 |
|----|-----------|-----------|------------|

| | | | | |
|--------|-----------|----------|-------------|-------------|
| TOTALS | } Charged | 6,86,000 | 5,66,455 | -1,19,545 |
| | | } Voted | 7,32,19,000 | 6,02,39,297 |

NOTES

1. The re-appropriation under sub-heads A.1 (3) (Voted) and A.2 (Voted) proved excessive.

2. Sub-heads A1 (1) (Voted), A1 (2) (Charged) and (Voted) provide instances of over-budgeting.

3. *Overpayment to a contractor*.—The account of a contractor who completed a work in July, 1958 was settled only in May, 1960, and revealed a net overpayment of Rs. 11,286.

The security deposit of the contractor amounting to Rs. 40,348 was refunded to him in October, 1958, after withholding an amount of Rs. 550 only for carrying out certain repairs.

The Ministry have stated (February, 1961) that steps have been taken to recover the overpayment from other dues of the contractor who has sought arbitration.

GRANT No. 137.—CAPITAL OUTLAY ON BUILDING

| Major Head and Sub-head | Final Grant or Appropriation | Actual Expenditure | Excess + Saving— |
|---|------------------------------|--------------------|------------------|
| I | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| MAJOR HEAD "81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT" | | | |
| A.—Capital Account of Civil Works Outside the Revenue Account : | | | |
| A.1.—Original Works Buildings : | | | |
| A.1(1).—Original Works—Rehabilitation works | | | |
| O. 73,62,000 } R. 2,26,100 } | 75,88,100 | 18,33,848 | —57,54,252 |
| A.1(2).—Original Works—Other Buildings | | | |
| Charged | | | |
| O. 45,000 } R. —217 } | 44,783 | 48,254 | +3,471 |
| Voted | | | |
| O. 7,18,88,000 } R. —17,61,900 } | 7,01,26,100 | 6,45,78,690 | —55,47,410 |
| Col. 4.—Mainly, non-execution of works and non-receipt of debits. | | | |
| A.2.—Establishment Charges credited to Other Governments, Departments, etc. | | | |
| Charged | | | |
| O. 3,000 } R. 9 } | 3,009 | 1,756 | —1,253 |
| Voted | | | |
| O. 26,00,000 } R. 15,53,000 } | 41,53,000 | 34,29,414 | —7,23,586 |
| Col. 4.—Mainly, less outlay on works. | | | |

| Major Head and Sub-head | Final Grant or Appropriation | Actual Expenditure | Excess + Saving— |
|---|------------------------------------|-----------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| A.3.—Tools and Plant Charges Credited to Other Govern- ments, Departments, etc. | | | |
| <i>Charged</i> | | | |
| O. 1,000 | 251 | 141 | —110 |
| R. —749 | | | |
| <i>Voted</i> | | | |
| O. 3,96,000 | 3,25,500 | 2,80,405 | —45,095 |
| R. —70,500 | | | |
| Col. 4.—See sub head A.2 (Voted). | | | |
| <i>Surrenders or Withdrawals with- in Appropriation</i> | | | |
| R. 957 | 957 | .. | —957 |
| <i>Surrenders or Withdrawals within Grant</i> | | | |
| R. 53,300 | 53,300 | .. | —53,300 |
| TOTALS | | | |
| { <i>Charged</i> | 49,000 | 50,151 | +1,151 |
| { <i>Voted</i> | 8,22,46,000 | 7,01,22,357 | —1,21,23,643 |

NOTES

1. In the charged section, a sum of Rs. 957 was surrendered even though the Appropriation resulted in an excess of Rs. 1,151.
2. The re-appropriation under sub-head A.2 (voted) proved excessive.
3. Sub-heads A.1(1), A.1(2) Voted and A.3 (Voted) provide instances of overbudgeting.
4. *Infructuous expenditure.*—An expenditure of Rs. 2,606 was incurred on the excavation of foundations and laying concrete early in 1955 in connection with the construction of 20 flats for officers of the Income-tax Department at Madras. The work was however, abandoned in March, 1955 owing to a decision to change the layout plan. As a result, the expenditure on the work proved infructuous and was written off by Government in November, 1959.
5. *Losses, writes off, etc.*—A sum of Rs. 11,814 representing cost of materials (booked on owner's risk) damaged in transit by rail during May to August, 1950 was written off by Government in January, 1960.

GRANT No. 138.—OTHER CAPITAL OUTLAY OF THE MINISTRY OF WORKS, HOUSING AND SUPPLY

| Major Head and Sub-head | All Voted | | | Excess + Saving— |
|---|-------------|--------------------|---------|------------------|
| | Final Grant | Actual Expenditure | | |
| | 1 | 2 | 3 | |
| | Rs. | Rs. | Rs. | |
| MAJOR HEAD "72—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT" | | | | |
| A.—Capital Outlay on Industrial Development: | | | | |
| A.1.—Investments in Government Commercial Concerns: | | | | |
| A.1(1).—Government Housing Factory | | | | |
| R. 26,29,400 | 26,29,400 | 26,16,870 | —12,530 | |
| A.2.—Investments in Other Commercial Concerns: | | | | |
| A.2(1).—Purchase of Shares of Ashoka Hotel | 50,00,000 | 50,00,000 | .. | |
| A.2(2).—Purchase of Shares of Hindustan Housing Factory (Private) Ltd. | | | | |
| O. 39,50,000 | 34,00,000 | 34,00,000 | .. | |
| R. —5,50,000 | | | | |
| A.2(3).—Purchase of Shares of Hotel Janpath | | | | |
| O. 75,00,000 | .. | .. | .. | |
| R. —75,00,000 | | | | |
| MAJOR HEAD "85-A" CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING" | | | | |
| B.—Capital Outlay on Schemes of Government Trading: | | | | |
| B.1.—Purchase of Machine Tools: | | | | |
| B.1(1).—India | | | | |
| O. 9,800 | 1,600 | 1,398 | —202 | |
| R. —8,200 | | | | |
| B.2.—Purchase of Reserve Stores: | | | | |
| B.2(1).—India | | | | |
| O. 68,000 | 14,800 | 1,946 | —12,854 | |
| R. —53,200 | | | | |

Col. 4.—Non-finalisation of two cases (Rs. 8,746) and late surrender of funds (Rs. 4,108).

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

B.4.—Progress Payments of Road Rollers

| | | |
|----|-----------|---|
| O. | 1,60,200 | } |
| R. | —1,60,200 | |

B.5.—Material and Equipment under T.C.A. Programme:

B.5(1).—Government of India Presses:

B.5(1)(1).—Cost of Material etc.

| | | | | |
|----|-------|-------|-------|-----|
| R. | 1,100 | 1,100 | 1,075 | —25 |
|----|-------|-------|-------|-----|

B.5(1)(2).—Incidental Charges

| | | | | |
|----|--------|--------|--------|-----|
| R. | 13,500 | 13,500 | 13,422 | —78 |
|----|--------|--------|--------|-----|

B.5(2).—Demonstration of Improved Methods of Low Cost Housing Construction:

B.5(2)(2).—Incidental Charges

| | | | | |
|--|--|--|-----|------|
| | | | 215 | +215 |
|--|--|--|-----|------|

B.5(3).—Building Material Development:

B.5(3)(1).—Cost of Material

| | | |
|----|--------|---|
| O. | 5,500 | } |
| R. | —5,500 | |

B.5(3)(2).—Incidental Charges

| | | |
|----|--------|---|
| O. | 4,000 | } |
| R. | —4,000 | |

MAJOR HEAD "88"

C.—Grants for Development:

C.I.—Grants to State Governments:

C.I(1).—Grants under Subsidised Industrial Housing Scheme

| | | | | |
|----|-------------|---|-------------|-------------|
| O. | 3,00,00,000 | } | 2,54,58,000 | 2,54,58,000 |
| R. | —45,42,000 | | | |

| Major Head and Sub-head | Final Grant | Actual Expenditure | Excess + Saving— |
|--|--------------------|--------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| C.1(2).—Grants under Slum Clearance Scheme | | | |
| O. 1,91,00,000 | } 1,08,33,000 | } 1,08,33,000 | } .. |
| R. —82,67,000 | | | |
| C.1(3).—Grants to State Governments towards cost of Rural Housing Cells set up for implementation of Village Housing Project Scheme | | | |
| O. 5,00,000 | } .. | } .. | } .. |
| R. —5,00,000 | | | |
| C.2.—Grants to Others: | | | |
| C.2(1).—Grants to Employers under Subsidised Industrial Housing Scheme | | | |
| O. 50,00,000 | } 9,85,000 | } 7,50,258 | } —2,34,742 |
| R. —40,15,000 | | | |
| Col. 4.—Mainly, grants not sanctioned due to non-completion of requisite formalities (Rs. 1,55,920), non-disbursement of grant (Rs. 55,130) and non-drawal of bill (Rs. 14,460). | | | |
| C.2(2).—Grants to Municipal Bodies in Union Territories for Slum Clearance Scheme | | | |
| O. 2,00,000 | } .. | } .. | } .. |
| R. —2,00,000 | | | |
| Surrenders or Withdrawals within Grant | | | |
| R. 2,31,60,600 | 2,31,60,600 | .. | —2,31,60,600 |
| TOTAL | 7,14,97,000 | 4,80,76,184 | —2,34,20,816 |

NOTES

1. Sub-heads A. 2(2), C. 1(1), C. 1(2) and C. 2(1) indicate over-budgeting.
2. Sub-heads B. 4, C. 1(3), and C. 2(2) are instances of unnecessary provision.
3. Sub-head A. 2(3) provides an instance of provision made for immature scheme.

4. *Losses, writes off, etc.*—The Government Housing Factory, New Delhi (now defunct) purchased in April-May, 1950, 2000 Asbestos Cement Sheets costing Rs. 33,500 from Italy. The prescribed inspection of the sheets was carried out in 1950 by the Director General, India Stores, Department, London. The sheets were received in crates, which were found intact at the time of unloading in the Factory's siding. When the consignment was opened, 410 sheets were found broken and 1590 were in a buckled condition. No action was taken to prefer a claim for the defective materials against the carriers on the consideration that the packing cases were received undamaged. No claim was preferred against the suppliers also, because the sheets as received, were usable, as these were required to be used in small pieces. It was also felt that if the question of claim for the defective supply was raised, the sheets could not be utilised pending investigation by the suppliers.

Due to abandonment of the scheme in August 1951 for which these sheets had been procured, 1587 sheets, inclusive of the broken sheets, remained unutilised and were disposed of for Rs. 500 in October, 1954. The consequential loss of Rs. 26,082 was written off by Government in March, 1958 as no claim could be enforced at that stage against the suppliers who had gone into liquidation in November, 1955 and the claim had become time barred.

The responsibility for the loss could not also be fixed on the foreign experts, who were managing the affairs of the Factory, as they had left Government service.

5. *Losses, writes off, etc.*—The Government Housing Factory, Delhi (now defunct) purchased six pairs of proto-type houses from England in 1949-50 and erected them at a total cost of Rs. 2,76,500 at different places to watch the climatic effect on them before undertaking large scale production of such houses in their own factory. The scheme to manufacture these houses was abandoned in 1952 due to some technical difficulties. Ultimately, these houses were sold to the using agencies for a total sum of Rs. 57,565. The resultant loss of Rs. 2,18,935 was written off by Government in March, 1960.

6. *Losses, writes off, etc.*—A physical verification of stores of the Government Housing Factory, New Delhi (now defunct) conducted during October, 1952 to January, 1953, disclosed large surpluses and shortages. After investigation surpluses amounting to Rs. 67,083 were brought on the books of the Factory while a sum of Rs. 21,649 representing the value of the losses of stores, as detailed below, was written off by Government during the years 1952-53, 1953-54, 1954-55 and 1959-60.

| | Rs. |
|--|---------------|
| (i) Bricks broken in handling | 905 |
| (ii) Loss of Vinarnul due to leakage | 2,250 |
| (iii) Deficiencies of stock due to lack of proper maintenance of stores accounts and incorrect postings. It has been explained that the daily rated staff responsible for the defects in the accounts are no longer in service | 13,954 |
| (iv) Other miscellaneous items | 4,540 |
| TOTAL | 21,649 |

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आह्वानांक 336.57
(Call No.) Ap 65

अवाप्ति सं०
(Accn. No.)
45877

लेखक
Author APPROPRIATION ACCOUNT^s

शीर्षक
Title Audit Report (Civil)

1959-60

| निकासी तिथि Issued on | लेने वाले के हस्ताक्षर Borrower's Signature | वापसी तिथि Returned on |
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