



सत्यमेव जयते

Government of West Bengal

Appropriation Accounts 1969-70

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1969-70**

IX
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Comptroller and Auditor-General of India
1971



TABLE OF CONTENTS

| | Page |
|--|-------|
| Introductory | 1 |
| Summary of Appropriation Accounts | 2—9 |
| Appropriation Accounts— | |
| Grant No. 1—Taxes on Income other than Corporation Tax | 10 |
| 2—Land Revenue | 10—13 |
| 3—State Excise Duties | 13—14 |
| 4—Taxes on Vehicles | 14 |
| 5—Sales Tax | 15 |
| 6—Other Taxes and Duties | 15—16 |
| 7—Stamps | 16—17 |
| 8—Registration Fees | 17 |
| 9—Interest on Debt and Other Obligations | 18—21 |
| Appropriation for Reduction or Avoidance of Debt | 21 |
| 11—Parliament, State/Union Territory Legislatures | 22—23 |
| 12—General Administration | 23—25 |
| 13—Administration of Justice | 26—27 |
| 14—Jails | 27—28 |
| 15—Police | 28—31 |
| 16—Miscellaneous Departments—Fire Services | 31 |
| 17—Miscellaneous Departments—Excluding Fire Services | 32—33 |
| 18—Scientific Departments | 33 |
| 19—Education | 34—42 |
| 20—Medical | 42—46 |
| 21—Public Health | 47—51 |
| 22—Agriculture—Agriculture | 51—53 |
| 23—Agriculture—Fisheries | 53—59 |
| 24—Animal Husbandry | 60—65 |
| 25—Co-operation | 66—67 |
| 26—Industries—Industries | 67—74 |
| 27—Industries—Cottage Industries | 74—76 |
| 28—Industries—Cinchona | 77 |
| 29—Community Development Projects, etc. | 77—82 |
| 30—Labour and Employment | 82—83 |

| | Page |
|--|-------------|
| Grant No. 31—Miscellaneous Social and Developmental Organisations—Welfare of Scheduled Tribes and Castes and Other Backward Classes | 84—85 |
| 32—Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes | 85—87 |
| 33—Irrigation | 88—101 |
| 34—Public Works | 102—106 |
| 35—Greater Calcutta Development Scheme | 107—111 |
| 36—Ports and Pilotage | 112 |
| 37—Road and Water Transport Schemes | 112 |
| 38—Famine Relief | 113—117 |
| 39—Pensions and Other Retirement Benefits | 117—119 |
| 40—Privy Purses and Allowances of Indian Rulers | 119 |
| 41—Stationery and Printing | 120 |
| 42—Forest | 121—123 |
| 43—Miscellaneous—Contributions | 124—125 |
| 44—Miscellaneous—Other Miscellaneous Expenditure | 125—133 |
| 45—Miscellaneous—Expenditure on Displaced Persons | 133—139 |
| 46—Pre-Partition Payments | 139 |
| 47—Expenditure connected with the National Emergency | 140 |
| 48—Capital Outlay on Multipurpose River Schemes—Damodar Valley Project | 140—141 |
| 49—Capital Outlay on Public Works | 142—149 |
| 50—Capital Outlay on Schemes of Government Trading | 149—151 |
| Public Debt | 152—154 |
| 52—Loans and Advances by State/Union Territory Governments | 155—160 |
| APPENDIX I | 161—233 |
| APPENDIX II | 234—237 |

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government Of West Bengal for the year 1969-70 presents the accounts of sums expended in the year ended the 31st March 1970 compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

“O” stands for original grant or appropriation.

“S” stands for supplementary grant or appropriation.

“R” stands for reappropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in italics.

Summary of Appropriation Accounts

| Number and name of grant or appropriation | Grant or appropriation | Expenditure | Expenditure compared with grant or appropriation | |
|--|------------------------|--------------|--|---------------------------------|
| | | | Less than granted/ appropriated | More than granted/ appropriated |
| 1 | 2 | 3 | 4 | 5 |
| | Rs. | Rs. | Rs. | Rs. |
| 1. Taxes on Income other than Corporation Tax— | | | | |
| Voted | 10,75,000 | 10,95,396 | .. | 20,396 |
| Charged | 1,000 | .. | 1,000 | .. |
| 2. Land Revenue— | | | | |
| Voted | 10,90,97,000 | 10,53,81,681 | 37,15,319 | .. |
| Charged | 5,70,000 | 4,52,136 | 1,17,814 | .. |
| 3. State Excise Duties— | | | | |
| Voted | 1,05,78,000 | 1,18,52,022 | .. | 12,74,022 |
| 4. Taxes on Vehicles— | | | | |
| Voted | 22,24,000 | 22,82,492 | .. | 58,492 |
| 5. Sales Tax— | | | | |
| Voted | 72,60,000 | 67,16,528 | 5,43,472 | .. |
| Charged | 1,000 | .. | 1,000 | .. |
| 6. Other Taxes and Duties— | | | | |
| Voted | 24,12,000 | 22,59,738 | 1,52,262 | .. |
| 7. Stamps— | | | | |
| Voted | 31,16,000 | 28,20,130 | 2,95,870 | .. |
| 8. Registration Fees— | | | | |
| Voted | 83,76,000 | 82,67,589 | 1,08,411 | .. |
| 9. Interest on Debt and Other Obligations— | | | | |
| Voted | 75,00,000 | 82,24,242 | .. | 7,24,242 |
| Charged | 86,99,87,000 | 22,94,44,924 | 14,05,42,076 | .. |
| Appropriation for Reduction or Avoidance of Debt— | | | | |
| Charged | 5,27,80,000 | 5,27,80,000 | .. | .. |

Summary of Appropriation Accounts—*contd.*

| Number and name of grant or appropriation | Grant or appropriation | Expenditure | Expenditure compared with grant or appropriation | |
|---|------------------------|--------------|--|---------------------------------|
| | | | Less than granted/ appropriated | More than granted/ appropriated |
| 1 | 2 | 3 | 4 | 5 |
| | Rs. | Rs. | Rs. | Rs. |
| 11. Parliament, State/Union Territory Legislatures— | | | | |
| Voted | 83,12,000 | 85,64,691 | .. | 2,52,691 |
| Charged | 85,000 | 82,699 | 2,301 | .. |
| 12. General Administration— | | | | |
| Voted | 7,26,09,000 | 7,46,50,413 | .. | 20,41,413 |
| Charged | 19,57,000 | 19,43,519 | 8,481 | .. |
| 13. Administration of Justice— | | | | |
| Voted | 2,14,83,000 | 2,07,67,331 | 7,15,669 | .. |
| Charged | 74,65,000 | 76,81,571 | .. | 2,16,571 |
| 14. Jails— | | | | |
| Voted | 2,50,96,000 | 2,09,95,788 | 41,00,212 | .. |
| 15. Police— | | | | |
| Voted | 24,76,48,000 | 26,90,05,586 | .. | 2,13,57,586 |
| Charged | 11,550 | 11,550 | .. | .. |
| 16. Miscellaneous Departments—Fire Services— | | | | |
| Voted | 83,65,000 | 80,76,807 | 2,88,193 | .. |
| 17. Miscellaneous Departments—Excluding Fire Services— | | | | |
| Voted | 5,47,70,000 | 5,62,21,243 | .. | 14,51,243 |
| Charged | 2,000 | 1,735 | 215 | .. |
| 18. Scientific Departments— | | | | |
| Voted | 83,000 | 60,924 | 21,076 | .. |
| 19. Education— | | | | |
| Voted | 61,72,26,000 | 59,16,75,872 | 2,55,50,128 | .. |
| Charged | 16,600 | .. | 16,600 | .. |

Summary of Appropriation Accounts—*contd.*

| Number and name of grant or appropriation | Grant or appropriation | Expenditure | Expenditure compared with grant or appropriation | |
|---|------------------------|--------------|--|---------------------------------|
| | | | Less than granted/ appropriated | More than granted/ appropriated |
| 1 | 2 | 3 | 4 | 5 |
| | Rs. | Rs. | Rs. | Rs. |
| 20. Medical— | | | | |
| Voted | 21,37,10,000 | 20,69,14,299 | 57,95,701 | .. |
| 21. Public Health— | | | | |
| Voted | 12,20,66,000 | 9,46,44,026 | 2,74,21,974 | .. |
| Charged | 3,334 | .. | 3,334 | .. |
| 22. Agriculture—Agriculture— | | | | |
| Voted | 21,76,67,000 | 14,59,48,589 | 7,17,18,411 | .. |
| Charged | 1,000 | .. | 1,000 | .. |
| 23. Agriculture—Fisheries— | | | | |
| Voted | 64,86,000 | 52,82,508 | 12,03,492 | .. |
| Charged | 47,395 | .. | 47,395 | .. |
| 24. Animal Husbandry— | | | | |
| Voted | 10,99,86,000 | 11,35,90,088 | .. | 36,04,088 |
| 25. Co-operation— | | | | |
| Voted | 1,31,14,000 | 1,24,72,780 | 6,41,220 | .. |
| 26. Industries—Industries— | | | | |
| Voted | 5,25,91,001 | 4,32,62,180 | 93,28,821 | .. |
| Charged | 1,11,000 | 1,00,000 | 11,000 | .. |
| 27. Industries—Cottage Industries— | | | | |
| Voted | 2,28,58,000 | 2,29,47,078 | 9,10,922 | .. |
| 28. Industries—Cinchona— | | | | |
| Voted | 62,62,000 | 61,40,325 | 1,21,675 | .. |
| Charged | 26,000 | 26,000 | .. | .. |

Summary of Appropriation Accounts—*contd.*

5

| Number and name of grant or appropriation | Grant or appropriation | Expenditure | Expenditure compared with grant or appropriation | |
|--|------------------------|------------------|--|---------------------------------|
| | | | Less than granted/ appropriated | More than granted/ appropriated |
| 1 | 2 | 3 | 4 | 5 |
| | Rs. | Rs. | Rs. | Rs. |
| 29. Community Development Projects, etc.— | | | | |
| Voted | 5,40,21,000 | 5,19,60,303 | 20,60,697 | .. |
| <i>Charged</i> | <i>89,53,000</i> | .. | <i>89,53,000</i> | .. |
| 30. Labour and Employment— | | | | |
| Voted | 5,05,61,000 | 4,95,46,161 | 10,14,839 | .. |
| 31. Miscellaneous Social and Developmental Organisations—Welfare of Scheduled Tribes and Castes and Other Backward Classes— | | | | |
| Voted | 2,34,43,000 | 2,35,67,885 | .. | 1,24,885 |
| 32. Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes— | | | | |
| Voted | 1,79,73,000 | 2,01,56,075 | .. | 21,83,075 |
| 33. Irrigation— | | | | |
| Voted | 23,41,43,000 | 20,47,81,391 | 2,93,61,609 | .. |
| <i>Charged</i> | <i>30,000</i> | <i>1,473</i> | <i>23,527</i> | .. |
| 34. Public Works— | | | | |
| Voted | 18,26,37,000 | 21,34,32,967 | | 3,07,95,967 |
| <i>Charged</i> | <i>22,83,000</i> | <i>19,89,727</i> | <i>2,93,273</i> | .. |
| 35. Greater Calcutta Development Schemes— | | | | |
| Voted | 2,97,63,000 | 2,44,10,889 | 53,52,111 | .. |
| 36. Ports and Pilotage— | | | | |
| Voted | 19,17,000 | 17,37,061 | 1,79,939 | .. |

Summary of Appropriation Accounts—*contd.*

| Number and name of grant or appropriation | Grant or appropriation | Expenditure | Expenditure compared with grant or appropriation .. | |
|--|------------------------|--------------|---|---------------------------------|
| | | | Less than granted/ appropriated | More than granted/ appropriated |
| 1 | 2 | 3 | 4 | 5 |
| | Rs. | Rs. | Rs. | Rs. |
| 37. Road and Water Transport Schemes— | | | | |
| Voted | 87,88,000 | 75,54,452 | 12,33,548 | .. |
| 38. Famine Relief— | | | | |
| Voted | 8,52,66,000 | 8,02,52,608 | 50,13,392 | .. |
| 39. Pensions and Other Retirement Benefits— | | | | |
| Voted . . . | 3,02,03,000 | 3,40,32,305 | .. | 38,29,305 |
| Charged .. | 5,87,000 | 4,14,173 | 1,72,827 | . |
| 40. Privy Purses and Allowances of Indian Rulers— | | | | |
| Voted | 1,49,000 | 24,042 | 1,24,958 | .. |
| 41. Stationery and Printing— | | | | |
| Voted . . . | 1,18,34,000 | 1,08,37,011 | 9,96,989 | .. |
| 42. Forest— | | | | |
| Voted | 2,69,64,000 | 2,42,30,616 | 27,33,384 | .. |
| Charged .. | 7,498 | 6,479 | 1,019 | .. |
| 43. Miscellaneous—Contributions— | | | | |
| Voted | 6,83,23,000 | 5,16,32,049 | 1,66,90,951 | .. |
| Charged .. | 10,96,000 | 8,11,443 | 2,84,557 | .. |
| 44. Miscellaneous—Other Miscellaneous Expenditure— | | | | |
| Voted | 11,54,38,000 | 10,43,97,225 | 1,10,40,775 | .. |
| Charged .. | 2,41,000 | 1,20,756 | 1,20,244 | .. |
| 45. Miscellaneous—Expenditure on Displaced Persons— | | | | |
| Voted | 11,78,23,000 | 10,88,99,081 | 89,23,919 | .. |
| Charged .. | 6,24,50,000 | 6,28,63,825 | 86,175 | .. |

Summary of Appropriation Accounts—*contd.*

7

| Number and name of grant or appropriation | Grant or appropriation | Expenditure | Expenditure compared with grant or appropriation | |
|--|------------------------|-----------------------|--|--------------------------------|
| | | | Less than granted/appropriated | More than granted/appropriated |
| 1 | 2 | 3 | 4 | 5 |
| | Rs. | Rs. | Rs. | Rs. |
| 46. Pre-Partition Payments— | | | | |
| Voted | 1,000 | .. | 1,000 | .. |
| 47. Expenditure connected with the National Emergency— | | | | |
| Voted | 3,54,82,000 | 2,82,63,693 | 72,19,307 | .. |
| 48. Capital Outlay on Multi-purpose River Schemes—Damodar Valley Project— | | | | |
| Voted | 9,58,34,000 | 2,16,84,608 | 7,41,49,392 | .. |
| 49. Capital Outlay on Public Works— | | | | |
| Voted | 8,25,84,000 | 4,56,50,924 | 3,69,33,076 | .. |
| Charged .. | 4,23,520 | 61,289 | 3,62,231 | .. |
| 50. Capital Outlay on Schemes of Government Trading— | | | | |
| Voted | 6,47,16,000 | 7,12,46,692 | .. | 65,30,692 |
| Charged .. | 66,423 | 66,422 | | .. |
| Public Debt— | | | | |
| Charged .. | 97,92,61,000 | 85,22,46,523 | 12,70,14,477 | .. |
| 52. Loans and Advances by State/Union Territory Governments— | | | | |
| Voted | 18,48,57,000 | 15,94,00,713 | 2,54,56,287 | .. |
| Total— | | | | |
| Voted | 3,49,46,90,001 | 3,18,78,19,097 | 38,11,19,001 | 7,42,48,997 |
| Charged .. | 1,48,84,62,720 | 1,21,06,11,344 | 27,80,67,947 | 8,16,571 |
| Grand Total .. | 4,98,31,52,721 | 4,39,84,30,441 | 65,91,86,948 | 7,44,64,668 |

Summary of Appropriation Accounts—contd.

The expenditure shown above does not include Rs. 6,22,383 spent from out of advances from Contingency Fund which were not recouped to the fund till the close of the year. Details of this expenditure are as follows:—

| Major head | Amount of advance | | Date of sanction |
|--|-------------------|----------|--|
| | Voted | Charged | |
| | Rs. | Rs. | |
| 23—Police | .. | 8,227 | 23rd January 1970. |
| 30—Public Health | .. | 3,200 | 18th June 1969. |
| 31—Agriculture | .. | 47,000 | Rs. 24,000 on 18th June 1969 and Rs. 23,000 on 9th September 1969. |
| 35—Industries | .. | 96,955 | 29th July 1969. |
| 96—Capital Outlay on Industrial and Economic Development | 1 | .. | 1st August 1969. |
| Loans and Advances by State/ Union Territory Governments —Loans to Local Funds, Private Parties, etc. | 4,67,000 | .. | 25th March 1970. |
| Total .. | 4,67,001 | 1,55,382 | |
| Grand Total .. | 6,22,383 | | |

The excess over the following grants requires regularisation:—

| Number of grant | Name of the grant |
|-----------------|---|
| 1 | Taxes on Income other than Corporation Tax. |
| 3 | State Excise Duties. |
| 4 | Taxes on Vehicles. |
| 9 | Interest on Debt and Other Obligations. |
| 11 | Parliament, State/Union Territory Legislatures. |
| 12 | General Administration. |
| 15 | Police. |
| 17 | Miscellaneous Departments—Excluding Fire Services. |
| 24 | Animal Husbandry. |
| 31 | Miscellaneous Social and Developmental Organisations —Welfare of Scheduled Tribes and Castes and Other Backward Classes. |
| 32 | Miscellaneous Social and Developmental Organisations —Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes. |
| 34 | Public Works. |
| 39 | Pensions and Other Retirement Benefits. |
| 50 | Capital Outlay on Schemes of Government Trading. |

The excess over the charged appropriation "13—Administration of Justice" also requires regularisation.

As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries which are adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts. (In the case of certain suspense heads, however, a net budget provision was made. In these cases the expenditure shown is also net, i e., after taking into account the actual recoveries).

The reconciliation between the total expenditure according to the Appropriation Accounts for 1969-70 and the Finance Accounts for that year is shown below :—

| | Voted | Charged |
|--|----------------|----------------|
| | Rs. | Rs. |
| Total expenditure according to the Appropriation Accounts | 3,18,78,19,097 | 1,21,06,11,344 |
| Deduct—Recoveries | 32,58,40,629 | 1,30,916 |
| Net total expenditure as shown in statement no. 10 of the Finance Accounts | 2,86,19,78,468 | 1,21,04,80,428 |

The details of recoveries are given in Appendix II.

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Article 149 of the Constitution of India read with paragraph 11(4) of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947. On the basis of the information and explanations that my officers have obtained, I certify that these accounts are correct, subject to the observations in my Report for the year 1969-70



(S. RANGANATHAN)

Comptroller and Auditor-General of India.

New Delhi :

The 20 OCT 1971

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

| | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving — Rs. |
|---|--|------------------------------|-----------------------------|
| Major head "4—Taxes on Income other than Corporation Tax." | | | |
| | Rs. | | |
| <i>Voted—</i> | | | |
| Original .. | 10,75,000 | } 10,75,000 | 10,95,396 |
| Supplementary .. | .. | | |
| Amount surrendered during the year (March 1970) .. | .. | .. | 37,333 |
| <i>Charged—</i> | | | |
| Original .. | 1,000 | } 1,000 | .. |
| Supplementary .. | .. | | |
| Amount surrendered during the year (March 1970) .. | .. | .. | 1,000 |

Notes and comments—

- (i) Excess of Rs. 20,396 over the voted grant requires regularisation.
(ii) Excess occurred under four sub-heads, as shown in Appendix I.

Grant No. 2—Land Revenue.

| | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving — Rs. |
|---|--|------------------------------|-----------------------------|
| Major heads "9—Land Revenue", "76—Other Miscellaneous Compensations and Assignments" and "92—Payment of Compensation to Land-holders, etc., on the abolition of the Zamindari System." | | | |
| | Rs. | | |
| <i>Voted—</i> | | | |
| Original .. | 10,90,97,000 | } 10,90,97,000 | 10,53,81,681 |
| Supplementary .. | .. | | |
| Amount surrendered during the year (March 1970) .. | .. | .. | 65,39,951 |
| <i>Charged—</i> | | | |
| Original .. | 5,70,000 | } 5,70,000 | 4,52,186 |
| Supplementary .. | .. | | |
| Amount surrendered during the year (March 1970) .. | .. | .. | 1,01,594 |

Notes and comments—

Voted grant

(i) Surrender of Rs. 65.40 lakhs made on 31st March 1970 was in excess of the available saving by Rs. 28.25 lakhs.

(ii) A total saving of Rs. 1.69 crores out of a total provision of Rs. 2.90 crores occurred under the following three group-heads on account of less payment of compensation to landholders, etc., on the abolition of the Zamindari System due to non-publication of Compensation Assessment Rolls and non-preference of claims by the ex-intermediaries :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|---|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| “92—Payment of Compensation to Landholders, etc., on the abolition of the Zamindari System.” | | | |
| (B)—PAYMENT BY ESTATES ACQUISITION COMPENSATION BONDS— | | | |
| O .. 1,60.00 | } 39.88 | 61.62 | +21.74 |
| R .. -1,20.12 | | | |

Reasons for the final excess of Rs. 21.74 lakhs are awaited.

(A)—CASH COMPENSATION—

(A)(i) Ad-interim compensation in lieu of acquired lands—

| | | | |
|-------------|---------|-------|-------|
| O .. 90.00 | } 28.00 | 29.78 | +1.78 |
| R .. -62.00 | | | |

(A)(iii) Payment of commuted value of rent in kind annuity—

| | | | |
|------------|---------|-------|-------|
| O .. 40.00 | } 38.00 | 29.62 | -8.38 |
| R .. -2.00 | | | |

(iii) Substantial provision also remained unutilised under :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| “9—Land Revenue.” | | | |
| E—EXPENDITURE IN CONNECTION WITH EX-ZAMINDARY SYSTEM— | | | |
| E(b) Outlay on Improvements— | | | |
| O .. 9.49 | } 8.03 | 3.15 | -4.88 |
| R .. -1.46 | | | |

Reasons for the total shortfall of Rs. 6·34 lakhs (67 per cent. of the provision) are awaited.

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| “76—Other Miscellaneous Compensations and Assignments.” | | | |

Other Miscellaneous Assignments, Compensations, etc.—

(iv)—Annuities for religious and charitable units on account of acquired lands—

| | | | | | |
|---|----|-------|---------|-------|-------|
| O | .. | 30·00 | } 23·50 | 23·02 | —0·48 |
| R | .. | —6·50 | | | |

The total saving of Rs. 6·98 lakhs was attributed mainly to less payment of annuities owing to non-receipt of Debottar Compensation Assessment Rolls from the Settlement Department.

(iv) Major portion of the above saving was reappropriated to the following group-heads for meeting additional expenditure on payment of more final compensation in lieu of acquired lands mainly due to publication of larger number of compensation assessment rolls (Rs. 94·00 lakhs), increased rates of dearness allowance of staff (Rs. 36·15 lakhs), enhanced emoluments of tashildars (Rs. 9·14 lakhs) and pay and allowances of the staff for March 1970 within the financial year (Rs. 8·75 lakhs) :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|---|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| “92—Payment of Compensation to Landholders, etc., on the abolition of Zamindari System.” | | | |

(A)—Cash Compensation—

(A)(ii)—Final compensation in lieu of acquired lands—

| | | | | | |
|---|----|---------|-----------|---------|-------|
| O | .. | 1,10·00 | } 2,04·00 | 2,02·87 | —1·13 |
| R | .. | 94·00 | | | |

“9—Land Revenue.”

E—Expenditure in Connection With Ex-Zamindari Estates—

E(a) Collection of Revenue—

| | | | | | |
|---|----|---------|-----------|---------|--------|
| O | .. | 2,10·35 | } 2,34·42 | 2,44·67 | +10·25 |
| R | .. | 24·07 | | | |

Grant No. 2—Land Revenue—concl'd.

13

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| C—Survey, Settlement and Record Operations— | | | |
| C(c)—Major Settlement operations in connection with Estates - Acquisition Schemes— | | | |
| O .. 79.99 | 1,06.34 | 1,06.80 | + 0.46 |
| R .. 26.35 | | | |
| A—Charges of Administration— | | | |
| A(a)—General Establishment— | | | |
| O .. 95.79 | 1,03.84 | 1,11.94 | + 8.10 |
| R .. 8.05 | | | |

(v) The following is a case of uncovered excess ; there was, however, scope for providing additional funds by re-appropriation in view of the overall saving in the grant :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|---------------------------|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| “9- Land Revenue.” | | | |
| G—Works— .. | 5.97 | 8.70 | +2.73 |

Reasons for the final excess of Rs. 2.73 lakhs are awaited.

Grant No. 3—State Excise Duties (All voted).

| | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|-------------------|
| | Rs. | Rs. | Rs. |
| Major head “10—State Excise Duties.” | | | |
| | Rs. | | |
| Original .. | 1,05,10,000 | 1,18,52,022 | +12,74,022 |
| Supplementary .. | 68,000 | | |
| Amount surrendered during the year (March 1970) .. | .. | .. | 4,42,000 |

Notes and comments -

(i) Expenditure exceeded the voted grant by Rs. 12,74,022 ; the excess requires regularisation.

Grant No. 3—State Excise Duties (All voted)—concl'd.

(ii) Surrender of Rs. 4.42 lakhs on the last working day of the financial year proved wrong in view of the eventual excess.

(iii) Excess of Rs. 12.74 lakhs was the net result of excess of Rs. 18.65 lakhs under 8 sub-heads partly counterbalanced by final saving of Rs. 1.49 lakhs under 10 other sub-heads and surrender of Rs. 4.42 lakhs made on 31st March 1970.

Sub-heads under which excess occurred are given in Appendix I.

(iv) Excess occurred mainly under the following due to reorganisation of Excise administration involving additional staff, purchase of vehicles and increase in the running cost of the departmental vehicles :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|----------------------------|----------------|-----------------------|----------------------|
| | | (In lakhs of rupees) | |
| B—District Charges— | | | |
| O .. 73.78 | } 75.30 | 88.59 | +13.29 |
| R .. 1.52 | | | |
| A—Superintendence— | | | |
| O .. 23.36 | } 24.66 | 27.71 | +3.05 |
| S .. 0.68 | | | |
| R .. 0.62 | | | |

Grant No. 4—Taxes on Vehicles (All voted).

| | Total grant | Actual expenditure | Excess + Saving — |
|---|----------------|-----------------------|----------------------|
| | Rs. | Rs. | Rs. |
| Major head "11—Taxes on Vehicles." | | | |
| | Rs. | | |
| Original .. 20,52,000 | } 22,24,000 | 22,82,492 | +58,492 |
| Supplementary .. 1,72,000 | | | |
| Amount surrendered during the year (March 1970) .. | .. | .. | 1,19,200 |

Notes and comments—

(i) Excess of Rs. 58,492 over the voted grant requires regularisation. In the previous three years also, the expenditure exceeded the grant.

(ii) Excess occurred under four sub-heads, as shown in Appendix I.

Grant No. 5—Sales Tax.

15

| | | | Total grant or appropriation | Actual expenditure | Excess + Saving — |
|--|----|-----------|---------------------------------|-----------------------|----------------------|
| | | | Rs. | Rs. | Rs. |
| Major head "12—Sales Tax." | | | | | |
| | | | Rs. | | |
| Voted— | | | | | |
| Original | .. | 72,60,000 | } 72,60,000 | 67,16,528 | -5,43,472 |
| Supplementary | .. | .. | | | |
| Amount surrendered during the year (March 1970) | | | .. | .. | 8,56,000 |
| Charged - | | | | | |
| Original | .. | 1,000 | } 1,000 | .. | -1,000 |
| Supplementary | .. | .. | | | |
| Amount surrendered during the year (March 1970) | | | .. | .. | 1,000 |

Notes and comments—

(i) The surrender of Rs. 8.56 lakhs made on the last day of the financial year was in excess of the available saving by Rs. 3.13 lakhs.

(ii) In view of the eventual excess, reduction of provision by surrender in March 1970 proved excessive under :—

| Group-head | | Total grant | Actual expenditure | Excess + Saving — |
|-----------------------|----|----------------|-----------------------|----------------------|
| (In lakhs of rupees) | | | | |
| A—Collection Charges— | | | | |
| O | .. | 67.45 | } 64.04 | 67.17 |
| R | .. | -3.41 | | |
| | | | | +3.13 |

Rs. 3.41 lakhs were withdrawn due to non-filling up of vacant posts, non-acceptance of supply of Declaration Forms from the supplier for want of accommodation and non-purchase of furniture and racks. The final excess of Rs. 3.13 lakhs was attributed to sanction of increased rates of dearness allowance to staff.

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

| | | | Total grant | Actual expenditure | Excess + Saving — |
|--|----|-----------|----------------|-----------------------|----------------------|
| | | | Rs. | Rs. | Rs. |
| Major head "13 Other Taxes and Duties." | | | | | |
| | | | Rs. | | |
| Original | .. | 24,12,000 | } 24,12,000 | 22,59,738 | -1,52,262 |
| Supplementary | .. | .. | | | |
| Amount surrendered during the year (March 1970) | | | .. | .. | 1,47,400 |

Notes and comments

(i) Substantial provision remained unutilised under —

| Group-head | | | Total grant | Actual expenditure | Excess + Saving — |
|---|----|------|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | | | |
| B—Charges under the Electricity Acts— | | | | | |
| B(iv) Charges connected with the administration of the Bengal Electricity Duty Act, 1935— | | | | | |
| O | .. | 7.51 | 7.72 | 4.51 | -3.21 |
| R | .. | 0.21 | | | |

Reasons for the net shortfall of Rs 3.00 lakhs (40 per cent. of the provision) are awaited.

(ii) Substantial excess occurred under :—

| Group-head | | | Total grant | Actual expenditure | Excess + Saving — |
|-------------------------|----|------|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | | | |
| A—Collection Charges— | | | | | |
| A(i)—Entertainment Tax— | | | | | |
| O | .. | 2.32 | 2.45 | 5.15 | +2.70 |
| R | .. | 0.13 | | | |

Out of the total excess of Rs 2.83 lakhs (122 per cent. of the provision), the reappropriation of Rs. 0.13 lakh was due to sanction of increased dearness allowance to staff. Reasons for the final excess of Rs. 2.70 lakhs are awaited.

Grant No. 7—Stamps (All voted).

| Major head "14—Stamps." | | | Total grant | Actual expenditure | Excess + Saving — |
|---|----|-----------|-------------|--------------------|-------------------|
| | | | Rs. | Rs. | Rs. |
| Rs. | | | | | |
| Original | .. | 31,16,000 | 31,16,000 | 28,20,130 | -2,95,870 |
| Supplementary | .. | .. | | | |
| Amount surrendered during the year (March 1970) | | | .. | .. | 4,60,400 |

Notes and comments —

Substantial provision remained unutilised under the following ; surrender of funds on the last day of the financial year proved excessive :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|----------------------|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |

A—Non-Judicial—**A-2—Charges for the sale of stamps (discount)—**

| | | | | | |
|---|----|-------|---------|-------|-------|
| O | .. | 16.00 | } 12.00 | 13.54 | +1.54 |
| R | .. | -4.00 | | | |

Rs. 4.00 lakhs were surrendered anticipating less payment of discount to stamp vendors owing to less sale of Non-Judicial Stamps. Reasons for the final excess of Rs. 1.54 lakhs are awaited.

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

| Major head "15—Registration Fees." | | | Total grant | Actual expenditure | Excess + Saving — |
|---|----|-----------|-------------|--------------------|-------------------|
| Rs. | | | Rs. | Rs. | Rs. |
| Original | .. | 78,71,000 | } 83,76,000 | 82,67,589 | -1,08,411 |
| Supplementary | .. | 5,05,000 | | | |
| Amount surrendered during the year (March 1970) | | | .. | .. | 8,41,307 |

Notes and comments—

(i) Surrender of Rs. 8.41 lakhs made on 31st March 1970 was about eight times the available saving of Rs. 1.08 lakhs.

(ii) In the following case, supplementary grant obtained in March 1970 proved largely inadequate and the reduction of provision by surrender on 31st March 1970 proved wrong :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|----------------------|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |

B—District Charges—

| | | | | | |
|---|----|-------|---------|-------|-------|
| O | .. | 72.08 | } 73.32 | 80.63 | +7.31 |
| S | .. | 5.05 | | | |
| R | .. | -3.81 | | | |

Rs. 3.81 lakhs were withdrawn as remuneration to the extra-muharrirs (piece-rate workers) of the registration offices decreased owing to fall in number of registrations. The final excess of Rs. 7.31 lakhs was due to payment of arrears of pay, leave salary and allowances at the fag end of the year to the extra-muharrirs consequent on their reinstatement and sanction of increased rates of dearness allowance to staff.

Grant No. 9—Interest on Debt and Other Obligations.

| | | Total grant or appropriation | Actual expenditure | Excess + Saving — |
|--|----|---------------------------------|-----------------------|----------------------|
| | | Rs. | Rs. | Rs. |
| Major head "16—Interest on Debt and Other Obligations." | | | | |
| Rs. | | | | |
| Voted— | | | | |
| Original | .. | 75,00,000 | 75,00,000 | 82,24,242 |
| Supplementary | .. | .. |  |  | +7,24,242 |
| Amount surrendered during the year (March 1970) | | | | |
| | .. | .. | .. | 5,00,000 |
| Charged— | | | | |
| Original | .. | 36,99,87,000 | 36,99,87,000 | 22,94,44,924 |
| Supplementary | .. | .. |  |  | —14,05,42,076 |
| Amount surrendered during the year (March 1970) | | | | |
| | .. | .. | .. | 10,26,00,000 |

Notes and comments—**Voted grant**

- (i) Excess of Rs. 7,24,242 over the voted grant requires regularisation.
- (ii) Surrender of Rs. 5.00 lakhs on the last day of the financial year proved wrong in view of the eventual excess.
- (iii) The excess occurred under the following :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|----------------------|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | |

A—Interest on Public Debt and Other Obligations—**A.3—Interest on Other Obligations—**

| | | | | | |
|---|----|-------|-------|-------|--------|
| O | .. | 75.00 | 70.00 | 82.24 | +12.24 |
| R | .. | —5.00 | | | |

The entire provision was for payment of interest on compensation money payable to landholders. Reasons for surrender of Rs. 5.00 lakhs and for the eventual excess of Rs. 12.24 lakhs are awaited.

Charged appropriation

(i) Out of unutilised amount of Rs. 14,05.42 lakhs (38 per cent. of the provision) Rs. 3,79.42 lakhs remained unsurrendered.

(ii) In the preceding two years also, under this appropriation Rs. 13.26 crores (1968-69) and Rs. 12.10 crores (1967-68) remained unutilised.

(iii) A total saving of Rs. 14.41 crores out of a total provision of Rs. 32.25 crores occurred under the following three group-heads mainly due to non-payment of interest in full :—

| Group-head | Total appropriation | Actual expenditure | Excess + Saving — |
|--|------------------------|-----------------------|----------------------|
| (In lakhs of rupees) | | | |
| B—Interest on Inter-Governmental Debt— | | | |
| O .. 31,15.10 | } 21,02.29 | 17,31.97 | --3,67.32 |
| R .. -10,13.11 | | | |

The total saving of Rs. 13,80.43 lakhs (44 per cent. of the provision) was due to less payment of interest to Government of India mainly on—

- (a) loans for Damodar Valley project (Rs. 4,08.72 lakhs),
- (b) loans under the scheme for sharing small savings collections (Rs. 3,74.95 lakhs),
- (c) loans for development projects (Rs. 1,74.00 lakhs),
- (d) loans for intensive food production schemes (Rs. 1,07.09 lakhs),
- (e) loans for flood and drought relief (Rs. 89.76 lakhs),
- (f) loans for flood control schemes (Rs. 47.57 lakhs),
- (g) loans out of the proceeds of Centralised borrowings (Rs. 31.00 lakhs),
- (h) loans for Police Housing schemes (Rs. 20.24 lakhs),
- (i) loans for development of Greater Calcutta (Rs. 19.25 lakhs),
- (j) loans for Industrial Housing scheme (Rs. 16.95 lakhs),
- (k) loans for the scheme for expansion of power in urban and rural areas (Rs. 15.97 lakhs),
- (l) loans for Greater Calcutta Milk Supply scheme (Rs. 14.12 lakhs), and
- (m) loans for Low Income Group Housing scheme (Rs. 13.10 lakhs).

Reasons for less payment of interest to Government of India are awaited.

In the preceding two years also, saving under this group-head formed 46 per cent. and 67 per cent. of the provision.

| Group-head | Total appropriation | Actual expenditure | Excess + Saving — |
|---|------------------------|-----------------------|----------------------|
| (In lakhs of rupees) | | | |
| A—Interest on Public Debt and Other Obligations— | | | |
| A-1—Interest on Ordinary Debt— | | | |
| A-1(i)—Debt raised in India— | | | |
| A-1(i)(e)—Interest on Other Loans— | | | |
| O .. | 97.79 | 63.12 | -18.67 |
| R .. | -31.67 | | |

The total saving of Rs. 53.34 lakhs (54 per cent. of the provision) was mainly due to less payment of interest on loans from the Life Insurance Corporation (Rs. 50.21 lakhs), National Co-operative Development Corporation (Rs. 1.78 lakhs) and Heavy Engineering Corporation (Rs. 1.10 lakhs).

Reasons for less payment of interest are awaited.

A-3—Interest on Other Obligations—

| | | | |
|------|-------|------|-------|
| O .. | 12.00 | 4.00 | +0.82 |
| R .. | -8.00 | | |

The net saving of Rs. 7.18 lakhs (60 per cent. of the provision) was due to non-payment of interest on deposits of depreciation and other reserve funds of State Transport Corporations (Rs. 11.00 lakhs) partly counterbalanced by more payment under miscellaneous items.

Reasons for non-payment of interest are awaited.

In the preceding two years also, saving formed 90 per cent. and 91 per cent. of the provision.

(iv) A portion of the above saving was reappropriated on 31st March 1970 to the following :—

| Group-head | Total appropriation | Actual expenditure | Excess + Saving — |
|--------------------------------|------------------------|-----------------------|----------------------|
| (In lakhs of rupees) | | | |
| A-2—Interest on Unfunded Debt— | | | |
| O .. | 1,01.00 | 1,15.12 | -1.88 |
| R .. | 16.00 | | |

The net excess of Rs. 14.12 lakhs was due to payment of more interest on General Provident Fund for larger deposits by subscribers than anticipated.

Grant No. 9—Interest on Debt and Other Obligations—concl'd. 21

| Group-head | Total appropriation | Actual expenditure | Excess + Saving — |
|---|------------------------|-----------------------|----------------------|
| (In lakhs of rupees) | | | |
| A-1—Interest on Ordinary Debt— | | | |
| A-1(i)—Debt raised in India— | | | |
| A-1(i)(d)—Interest on ways and means advances from Reserve Bank— | | | |
| R .. | 8.00 | 8.00 | 5.42 — 2.58 |

Provision of Rs. 8.00 lakhs by reappropriation was in excess of the actual requirements by 32 per cent.; reasons for the final saving of Rs. 2.58 lakhs are awaited.

Appropriation for Reduction or Avoidance of Debt (All charged).

| | Total appropriation | Actual expenditure | Excess + Saving — |
|--|------------------------|-----------------------|----------------------|
| | Rs. | Rs. | Rs. |
| Major head "17—Appropriation for Reduction or Avoidance of Debt." | | | |
| | Rs. | | |
| <i>Original</i> .. | 5,27,80,000 | } 5,27,80,000 | 5,27,80,000 |
| <i>Supplementary</i> .. | .. | | |
| <i>Amount surrendered during the year</i> .. | .. | .. | .. |

Notes and comments—

The expenditure under the appropriation represents contribution of Rs. 4,06.21 lakhs to the sinking funds and Rs. 1,21.59 lakhs to the depreciation funds for amortisation of loans raised in the open market.

The balances in these funds at the end of 1969-70 were as follows :—

| (In lakhs of rupees) | | | |
|-----------------------------|----|----|----------|
| <i>Sinking fund</i> .. | .. | .. | 33,21.49 |
| <i>Depreciation fund</i> .. | .. | .. | 10,28.44 |

Accounts of transactions of these funds are given in statement no. 19 of Finance Accounts 1969-70.

| | | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving — Rs. |
|--|--------------|--|------------------------------|-----------------------------|
| Major head "18— Parliament, State/ Union Territory Legislatures." | | | | |
| | Rs. | | | |
| Voted— | | | | |
| Original | .. 73,25,000 | } 83,12,000 | 85,64,691 | +2,52,691 |
| Supplementary | .. 9,87,000 | | | |
| Amount surrendered during the year | .. | .. | .. | .. |
| Charged— | | | | |
| Original | .. 85,000 | } 85,000 | 82,699 | -2,501 |
| Supplementary | .. | | | |
| Amount surrendered during the year (March 1970) | .. | .. | .. | 1,214 |

Notes and comments—

(i) Excess of Rs. 2,52,691 over the voted grant requires regularisation.

In the previous four years also, the expenditure exceeded the voted grant by Rs. 2.94 lakhs (1965-66), Rs. 4.38 lakhs (1966-67), Rs. 1.64 lakhs (1967-68) and Rs. 4.87 lakhs (1968-69).

(ii) Excess of Rs. 2.53 lakhs was the net result of excess of Rs. 12.24 lakhs under 3 sub-heads partly counterbalanced by final saving of Rs. 9.71 lakhs under 14 other sub-heads. Sub-heads under which excess occurred are given in Appendix I.

(iii) Excess occurred mainly under :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — | |
|--|----------------|-----------------------|----------------------|-------|
| (In lakhs of rupees) | | | | |
| C- Elections— | | | | |
| Other Election Charges— | | | | |
| C(b)– Expenditure on elections— | | | | |
| O | .. 21.01 | } 30.00 | 34.34 | +4.34 |
| S | .. 4.87 | | | |
| R | .. 4.12 | | | |

Supplementary grant of Rs. 4.87 lakhs obtained in March 1970 for payment of outstanding bills pertaining to mid-term general elections to the State Legislative Assembly in 1969 was substantially less than the actual requirement. The additional funds of Rs. 4.12 lakhs provided by reappropriation on 31st March 1970 also proved inadequate in view of the final excess of Rs. 4.34 lakhs which was attributed to payment of arrear charges on account of last general elections.

Grant No. 11—Parliament, State/Union Territory Legislatures—concl'd. 23

(iv) Substantial provision remained unutilised under the following group-heads :—

| Group-head | Total grant | Actual expenditure | Excess + Saving— |
|--------------------------------------|----------------------|--------------------|------------------|
| | (In lakhs of rupees) | | |
| B—State/Union Territory Legislature— | | | |
| B(2)—Legislative Council— | | | |
| O .. | 5.08 | 1.78 | 1.69 |
| R .. | -3.30 | | |
| | | | -0.09 |

The total shortfall of Rs. 3.39 lakhs (67 per cent. of the provision) was due to abolition of the Legislative Council in August 1969 and non-drawal of the arrears of allowances by the ex-members of the Council within the year.

C—Elections—

Other Election Charges—

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

| | | | |
|------|-------|-------|-------|
| O .. | 7.04 | 11.00 | 8.93 |
| S .. | 5.00 | | |
| R .. | -1.04 | | |
| | | | -2.07 |

Supplementary grant of Rs. 5.00 lakhs obtained in March 1970 for revision of electoral rolls was in excess of the actual requirement. Reasons for the total shortfall of Rs. 3.11 lakhs are awaited.

Grant No. 12—General Administration.

| Major head "19—General Administration." | Total grant or appropriation | Actual expenditure | Excess + Saving— |
|--|------------------------------|--------------------|------------------|
| | Rs. | Rs. | Rs. |
| Rs. | | | |
| Voted— | | | |
| Original .. | 7,19,37,000 | 7,26,09,000 | 7,46,50,413 |
| Supplementary .. | 6,72,000 | | |
| | | | +20,41,413 |
| Amount surrendered during the year (March 1970) .. | .. | .. | 8,59,867 |
| Charged— | | | |
| Original .. | 19,57,000 | 19,57,000 | 19,48,519 |
| Supplementary .. | .. | | |
| | | | -8,481 |
| Amount surrendered during the year .. | .. | .. | .. |

Notes and comments—

(i) Expenditure exceeded the voted grant by Rs. 20,41,413 ; the excess requires regularisation.

In the previous year also, expenditure exceeded the voted grant by Rs. 9.49 lakhs.

(ii) Surrender of Rs. 8.60 lakhs made on the last day of the financial year proved wrong in view of the eventual excess.

(iii) Excess of Rs. 20.41 lakhs was the net result of excess of Rs. 36.41 lakhs under 108 sub-heads partly counterbalanced by final saving of Rs. 7.40 lakhs under 101 other sub-heads and surrender of Rs. 8.60 lakhs made on 31st March 1970.

Sub-heads under which excess occurred are given in Appendix I.

(iv) Substantial excess occurred under :—

| Group-head | Total grant | Actual expenditure | Excess+ Saving— |
|------------------------------------|-------------|-----------------------|--------------------|
| (In lakhs of rupees) | | | |
| E—District Administration— | | | |
| E(1)—General Establishment— | | | |
| O .. 2,06.50 | } 2,25.66 | 2,44.67 | + 19.01 |
| R .. 19.16 | | | |

Out of the total excess of Rs. 38.17 lakhs, excess of Rs. 34.31 lakhs was attributed to—

- (a) payment of dearness allowance to staff at enhanced rates, drawal of travelling allowance by more staff for attending “Camp-Courts” set up by Government in different districts during the harvesting season, and payment of more remuneration to copyists due to increase in volume of copying cases (Rs. 25.91 lakhs),
- (b) expenditure on unavoidable shifting of a local office for repairing work of the previous building, and emergency local purchase of furniture and other articles at high prices (Rs. 4.89 lakhs), and
- (c) drawal of salaries for March 1970 of non-gazetted staff within the financial year as per special order of Government (Rs. 3.51 lakhs).

Reasons for the balance excess of Rs. 3.86 lakhs are awaited.

E(2)—Subdivisional Establishment—

| | | | |
|------------|---------|-------|--------|
| O .. 58.80 | } 66.10 | 69.52 | + 3.42 |
| R .. 7.30 | | | |

The total excess of Rs. 10.72 lakhs was due to payment of increased rates of dearness allowance to staff and drawal of salaries for March 1970 of non-gazetted staff within that month as per special order of Government.

| Group-head | Total grant | Actual expenditure | Excess+ Saving— | |
|----------------------|-------------|-----------------------|--------------------|-------|
| (In lakhs of rupees) | | | | |
| G—Miscellaneous— | | | | |
| G(2)—Miscellaneous— | | | | |
| O .. | 26.15 | } 29.33 | 31.63 | +2.30 |
| R .. | 3.18 | | | |

Additional funds of Rs. 3.18 lakhs were provided by reappropriation on 31st March 1970 for purchase of a new jeep for replacement of the damaged one, increased cost of operation and maintenance of Government pool vehicles owing to their extensive use, the rise in prices of petrol, spare parts, etc.

Reasons for the final excess of Rs. 2.30 lakhs are awaited.

A—President, Vice-President, Heads
of States and Union Territories,
Cabinet and Ministers—

A(8)—Ministers—

| | | | | |
|------|-------|---------|-------|-------|
| O .. | 13.67 | } 15.59 | 16.40 | +0.81 |
| R .. | 1.92 | | | |

The total excess of Rs. 2.73 lakhs was mainly due to entertainment of more staff, more expenditure on unforeseen contingent items and sanction of increased rates of dearness allowance to staff.

C—Secretariat and Attached Offices—

C(1)—Civil Secretariat—

| | | | | |
|------|---------|-----------|---------|-------|
| O .. | 3,12.21 | } 3,29.79 | 3,33.60 | +3.81 |
| S .. | 6.72 | | | |
| R .. | 10.86 | | | |

Supplementary grant of Rs. 6.72 lakhs obtained due to enhanced rates of dearness allowance fell short of the additional requirement. Further provision of Rs. 10.86 lakhs made by reappropriation on 31st March 1970 also proved inadequate. The total excess was attributed mainly to entertainment of more officers and staff due to increased volume of work and sanction of increased rates of dearness allowance to staff.

Grant No. 13—Administration of Justice.

| | | Total grant or appropriation | Actual expenditure | Excess + Saving— |
|---|----|---------------------------------|-----------------------|---------------------|
| | | Rs. | Rs. | Rs. |
| Major head "21—Administration of Justice." | | | | |
| | | Rs. | | |
| Voted— | | | | |
| Original | .. | 2,14,83,000 | } 2,14,83,000 | 2,07,67,331 |
| Supplementary | .. | .. |  |  | -7,15,669 |
| Amount surrendered during the year (March 1970) | | .. | .. | 16,84,594 |
| Charged— | | | | |
| Original | .. | 68,35,000 | } 74,65,000 | 76,81,571 |
| Supplementary | .. | 6,30,000 |  |  | +2,16,571 |
| Amount surrendered during the year (March 1970) | | .. | .. | 63,219 |

Notes and comments—**Charged appropriation**

(i) Expenditure exceeded the charged appropriation by Rs. 2,16,571; excess requires regularisation.

(ii) Supplementary grant of Rs. 6.30 lakhs obtained in March 1970 to meet increased expenditure on pay of Judges and on dearness allowance of staff and officers of the High Court fell short of the additional requirements.

(iii) Excess of Rs. 2.17 lakhs was the net result of excess of Rs. 3.05 lakhs under 8 sub-heads partly counterbalanced by final saving of Rs. 0.25 lakh under 9 other sub-heads and surrender of Rs. 0.63 lakh made on 31st March 1970.

Sub-heads under which excess occurred are given in Appendix I.

Voted grant

(i) The surrender of Rs. 16.85 lakhs made on the last day of the financial year was in excess of the available saving by Rs. 9.69 lakhs.

(ii) Substantial excess remained uncovered under the following group-heads; there was, however, scope for providing more funds in view of the overall saving in the grant:—

| Group-head | Total grant | Actual expenditure | Excess + Saving— |
|--|-------------|-----------------------|---------------------|
| (In lakhs of rupees) | | | |
| H—Civil and Sessions Courts— | | | |
| H(1)—Civil and Sessions Courts— | | | |
| O | .. | 92.33 | } 1,01.73 |
| R | .. | 9.40 | |
| | | | +12.58 |

Grant No. 13—Administration of Justice—concl'd.

27

The total excess of Rs. 21·98 lakhs was mainly due to appointment of staff for newly established Munsifs' Courts at Malda and payment of arrears of pay of a suspended employee from July 1953 to June 1966 (Rs. 4·31 lakhs), sanction of increased rates of dearness allowance to staff (Rs. 14·18 lakhs) and extension of benefit of medical and house-rent allowance to the contingency menials, increase in the rate of postal and electric charges, purchase of new furniture and repair to old ones (Rs. 3·28 lakhs).

| Group-head | Total grant | Actual expenditure | Excess+ Saving— |
|--------------------------------------|----------------------|--------------------|-----------------|
| | (In lakhs of rupees) | | |
| H—Civil and Sessions Courts— | | | |
| H(4)—City Civil and Sessions Courts— | | | |
| O .. | 8·56 | 11·98 | +2·68 |
| R .. | 0·74 | | |
| | 9·30 | | |

The total excess of Rs. 3·42 lakhs (40 per cent. of the original provision) was mainly due to increased rates of dearness allowance to staff and filling up of vacant posts.

Grant No. 14—Jails (Ali voted).

| Major head "22—Jails." | Total grant | Actual expenditure | Excess+ Saving— |
|--|-------------|--------------------|-----------------|
| | Rs. | Rs. | Rs. |
| Original .. | 2,50,96,000 | 2,09,95,788 | —41,00,212 |
| Supplementary .. | .. | | |
| Amount surrendered during the year (March 1970) .. | .. | .. | 44,19,237 |

Notes and comments—

Substantial provision remained unutilised under :—

| Group-head | Total grant | Actual expenditure | Excess+ Saving— |
|-----------------------|----------------------|--------------------|-----------------|
| | (In lakhs of rupees) | | |
| B—Jail Manufactures— | | | |
| B(d)—Presidency Jail— | | | |
| O .. | 15·64 | 6·99 | +0·13 |
| R .. | —8·78 | | |
| | 6·86 | | |
| B(e)—Central Jails— | | | |
| O .. | 10·86 | 5·61 | —0·49 |
| R .. | —4·76 | | |
| | 6·10 | | |

Grant No. 14—Jails (All voted)—concl'd.

The shortfall in expenditure under these group-heads was due to less purchase of raw materials owing to decrease in number of convict labour.

| Group-head | Total grant | Actual expenditure | Excess+ Saving— |
|----------------------|-------------|-----------------------|--------------------|
| (In lakhs of rupees) | | | |
| A—Jails— | | | |
| A(d)—District Jails— | | | |
| O .. | 56.02 | 46.33 | 47.61 |
| R .. | -9.69 |  |  | +1.28 |

The surrender of Rs. 9.69 lakhs made on 31st March 1970 was due to large-scale release of prisoners during the year. Reasons for the final excess are awaited.

Grant No. 15—Police.

| | Total grant or appropriation | Actual expenditure | Excess+ Saving— |
|---|---------------------------------|-----------------------|--------------------|
| | Rs. | Rs. | Rs. |
| Major head "23—Police" | | | |
| Rs. | | | |
| Voted— | | | |
| Original .. | 23,61,04,000 | 24,76,48,000 | 26,90,05,586 |
| Supplementary .. | 1,15,44,000 |  |  | +2,13,57,586 |
| Amount surrendered during the year (March 1970) .. | .. | .. | 12,63,500 |
| Charged— | | | |
| Original .. | .. | 11,550 | 11,550 |
| Supplementary .. | 11,550 | | |
| Amount surrendered during the year .. | .. | .. | .. |

The expenditure shown in the charged appropriation does not include Rs. 8,227 spent from out of advance from the Contingency Fund sanctioned in January 1970 but not recouped to the fund till the close of the year.

Notes and comments—

(i) Excess of Rs. 2,13,57,586 over the voted grant requires regularisation.

In the preceding two years also, excess occurred under this grant.

(ii) Surrender of Rs. 12.63 lakhs on the last day of the financial year proved wrong in view of the eventual excess.

(iii) Excess was the net result of excess of Rs. 2,26.30 lakhs under 86 sub-heads partly counterbalanced by final saving of Rs. 0.09 lakh under 24 other sub-heads and surrender of Rs. 12.63 lakhs made on 31st March 1970.

Sub-heads under which excess occurred are given in Appendix I.

(iv) Substantial excess occurred under the following group-heads :—

| Group-head | Total grant | Actual expenditure | Excess+ Saving— |
|-----------------------------|----------------------|-----------------------|--------------------|
| | (In lakhs of rupees) | | |
| C—District Executive Force— | | | |
| (a)—District Police— | | | |
| O .. | 10,87.61 | } 11,85.61 | 12,54.75 |
| S .. | 35.87 | | |
| R .. | 62.13 | | |
| | | | +69.14 |

Supplementary grant of Rs. 35.87 lakhs obtained for meeting more expenditure owing to deployment of a larger number of National Volunteer Force and for payment of cost or land for setting up regional head-quarters of the Central Reserve Police at Durgapur fell short of the actual requirement. Additional funds of Rs. 62.13 lakhs provided by re-appropriation on 31st March 1970 for payment of increased rates of dearness allowance to staff covered only less than half the balance requirement of Rs. 1,31.27 lakhs. Reasons for the final excess of Rs. 69.14 lakhs are awaited.

I—Miscellaneous—

(c)—Loss on sale of subsidised food-stuff to Police Force and N.V.F. Personnel—

| | | | |
|------|---------|-----------|---------|
| O .. | 1,77.60 | } 1,92.00 | 2,73.96 |
| S .. | 14.40 | | |
| | | | +81.96 |

Supplementary grant of Rs. 14.40 lakhs obtained for meeting loss on sale of subsidised food-stuff to Police personnel fell short of the actual requirement. Reasons for the final excess of Rs. 81.96 lakhs are awaited.

A—Presidency Police—

(b)—Calcutta Police—

| | | | |
|------|---------|-----------|---------|
| O .. | 4,25.43 | } 4,63.34 | 5,03.96 |
| S .. | 17.25 | | |
| R .. | 20.66 | | |
| | | | +40.62 |

Supplementary grant of Rs. 17.25 lakhs obtained for ad-hoc payment to the Calcutta State Transport Corporation and the Calcutta Tramways Co. Ltd. for issuing passes to Police Force (Rs. 8.00 lakhs) and payment of increased rates of

clothing charges and dearness allowance of contingency staff (Rs. 9.25 lakhs) fell short of the actual requirement. Additional provision of Rs. 20.66 lakhs by re-appropriation on 31st March 1970 for the same purpose also proved insufficient. Reasons for the final excess are awaited.

| Group-head | Total grant | Actual expenditure | Excess+ Saving— |
|---|-------------|--------------------|--------------------|
| (In lakhs of rupees) | | | |
| I—Miscellaneous— | | | |
| (b)—Extra Police Force— | | | |
| (b)(4)—Cost of Police Force, etc., employed for cordoning work— | | | |
| O .. | 1,00.00 | 1,75.83 | +8.11 |
| S .. | 46.92 | | |
| R .. | 20.80 | | |

Supplementary grant of Rs. 46.92 lakhs obtained for meeting increased cost of cordoning fell short of actual requirement by 38 per cent. Additional funds of Rs. 20.80 lakhs provided by reappropriation on 31st March 1970 were due to employment of large number of N. V. F. men and Home Guards for cordoning duties and payment of increased rates of dearness allowance to staff. Reasons for the final excess are awaited.

(v) Excess also occurred under the following group-heads ; in these cases the Department failed to provide additional funds by supplementary grants to cover the final excess —

| Group-head | Total grant | Actual expenditure | Excess+ Saving— |
|--|-------------|--------------------|--------------------|
| (In lakhs of rupees) | | | |
| A—Presidency Police— | | | |
| (c)—Port Police— | | | |
| O .. | 58.20 | 71.40 | +4.58 |
| R .. | 8.62 | | |
| G—Railway Police— | | | |
| O .. | 52.83 | 64.02 | +3.41 |
| R .. | 7.78 | | |
| I—Miscellaneous— | | | |
| (b)—Extra Police Force— | | | |
| (b)(i)—Police appointed for the performance of agency functions— | | | |
| O .. | 53.00 | 61.50 | +4.35 |
| R .. | 4.15 | | |

Grant No. 15—Police—concl'd.

31

| Group-head | Total grant | Actual expenditure | Excess+ Saving— |
|---|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | |
| H—Criminal Investigation Department— | | | |
| (a)—Criminal Investigation Department (excluding Forensic Science Laboratory)— | | | |
| O .. 52.02 | } 57.81 | 60.07 | +2.26 |
| R .. 5.79 | | | |
| I—Miscellaneous— | | | |
| (b)—Extra Police Force— | | | |
| (b)(3)—Additional Police for Enforcement Branch— | | | |
| O .. 47.00 | } 50.42 | 54.01 | +3.59 |
| R .. 3.42 | | | |
| D—Police Training Schools— | | | |
| (a)—Calcutta Police— | | | |
| O .. 8.81 | } 10.85 | 11.52 | +0.67 |
| R .. 2.04 | | | |

In these cases, provision of funds made by reappropriation on 31st March 1970 was mainly due to payment of increased rates of dearness allowance to staff. Reasons for the final excess in these cases are awaited.

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

| | Total grant | Actual expenditure | Excess+ saving— |
|--|-------------|--------------------|-----------------|
| | Rs. | Rs. | Rs. |
| Major head "26—Miscellaneous Departments." | | | |
| | Rs. | | |
| Original .. 80,78,000 | } 83,65,000 | 80,76,807 | —2,88,193 |
| Supplementary .. 2,87,000 | | | |
| Amount surrendered during the year (March 1970) .. | .. | .. | 62,000 |

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

| | Total grant or appropriation | Actual expenditure | Excess+ Saving— |
|---|---------------------------------|-----------------------|--------------------|
| | Rs. | Rs. | Rs. |
| Major head "26—Miscellaneous Departments." | | | |
| Rs. | | | |
| Voted— | | | |
| Original .. 4,96,13,000 | } 5,47,70,000 | 5,62,21,243 | +14,51,243 |
| Supplementary .. 51,57,000 | | | |
| Amount surrendered during the year (March 1970) | | | 4,59,575 |
| Charged— | | | |
| Original .. 2,000 | } 2,000 | 1,785 | —215 |
| Supplementary | | | |
| Amount surrendered during the year (March 1970) | | | 200 |

Notes and comments—

(i) Excess of Rs. 14,51,243 over the voted grant requires regularisation.

In the preceding two years also, the expenditure exceeded the grant by Rs. 7.58 lakhs (1968-69) and Rs 20.37 lakhs (1967-68).

(ii) Surrender of Rs. 4.60 lakhs made on the last day of the financial year proved wrong in view of the eventual excess

(iii) Excess of Rs. 14.51 lakhs was the net result of excess of Rs 23.62 lakhs under 54 sub-heads partly counterbalanced by final saving of Rs. 4.51 lakhs under 33 other sub-heads and surrender of Rs. 4.60 lakhs

Sub-heads under which excess occurred are given in Appendix I.

(iv) Substantial excess occurred under :—

| Group-head | Total grant | Actual expenditure | Excess+ Saving— |
|--|-------------|-----------------------|--------------------|
| (In lakhs of rupees) | | | |
| E—Miscellaneous— | | | |
| E(e)—Food— | | | |
| E(e)(IV)—District Distribution— | | | |
| O .. 1,12.95 | } 1,30.76 | 1,39.11 | +8.35 |
| R .. 17.81 | | | |

Rs. 17.81 lakhs were provided by reappropriation on 31st March 1970 for payment of additional dearness allowance to officers and staff of the department and travelling allowance to staff of other departments engaged in procurement and dehoarding operations (Rs. 14.30 lakhs), payment of pay and allowances of staff

Grant No. 17—Miscellaneous Departments—Excluding Fire Services—concl'd. 33

consequent on their reversion from deputation with the Food Corporation of India (Rs. 2.70 lakhs) and creation and filling up of additional posts of officers and higher cost of contingent items connected with procurement work (Rs. 0.81 lakh).

The final excess of Rs. 8.35 lakhs was due to payment of salaries of staff for March 1970 within the year as per special order of Government.

| Group-head | Total grant | Actual expenditure | Excess+ Saving— |
|--|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | |
| E(e)(III)—Calcutta (including Industrial Area) Rationing— | | | |
| O .. 94.16 | 99.73 | 1,08.04 | +8.31 |
| S .. 0.50 | | | |
| R .. 5.07 | | | |

Against the additional requirement of Rs. 13.88 lakhs, only Rs. 0.50 lakh were obtained by supplementary grant in March 1970 for payment of increased rates of dearness allowance to staff. The total excess of Rs. 13.38 lakhs was due to sanction of increased rates of dearness allowance to staff and payment of their salaries for March 1970 within the financial year.

E—Miscellaneous—

E(h)—Estate Directorate—

| | | | |
|------------|-------|-------|-------|
| O .. 44.32 | 59.41 | 57.00 | —2.41 |
| R .. 15.09 | | | |

Rs. 15.09 lakhs were provided by reappropriation to meet expenditure on renovations, special repairs to buildings, electrical installations and for maintenance of new estates. Reasons for the final saving of Rs. 2.41 lakhs are awaited.

Grant No. 18—Scientific Departments (All voted).

| Major head "27—Scientific Departments." | Total grant | Actual expenditure | Excess+ Saving— |
|--|-------------|--------------------|-----------------|
| | Rs. | Rs. | Rs. |
| Original .. 77,000 | 82,000 | 60,924 | —21,076 |
| Supplementary .. 5,000 | | | |
| Amount surrendered during the year | .. | .. | .. |

| | | Total grant or appropriation | Actual expenditure | Excess + Saving— |
|---|-----------------|---------------------------------|-----------------------|---------------------|
| | | Rs. | Rs. | Rs. |
| Major head "28—Education." | | | | |
| Rs. | | | | |
| Voted— | | | | |
| Original | .. 59,74,58,000 | } 61,72,26,000 | 59,16,75,872 | -2,55,50,128 |
| Supplementary | .. 1,97,68,000 | | | |
| Amount surrendered during the year (March 1970) | .. .. | .. | .. | 58,72,000 |
| Charged— | | | | |
| Original | .. .. | } 16,000 | .. | -16,000 |
| Supplementary | .. 16,000 | | | |
| Amount surrendered during the year | .. .. | .. | .. | .. |

Notes and comments—

(i) Out of the saving of Rs. 2,55.50 lakhs, Rs. 1,96.78 lakhs remained un-surrendered.

(ii) In view of the saving, supplementary grant of Rs. 1,97.68 lakhs obtained in March 1970 mainly for payment of grants to non-Government primary schools, and for meeting expenditure (out of the grant received from the Government of India) for improvement of salary scales of college and university teachers proved unnecessary.

(iii) Substantial provision remained unutilised under :—

| Group-head | Total grant | Actual expenditure | Excess + Saving— |
|------------|-------------|-----------------------|---------------------|
|------------|-------------|-----------------------|---------------------|

(In lakhs of rupees)

X—Development Schemes—**X(iii)—Annual Plan Schemes (1966-69) and Committed Expenditure—**

| | | | | |
|---|------------|-----------|---------|----------|
| O | .. 7,61.00 | } 7,07.23 | 6,02.35 | -1,04.88 |
| R | .. -53.77 | | | |

The total shortfall of Rs. 1,58.65 lakhs was mainly due to partial implementation of the following schemes :—

| Serial no. | Name of the scheme | Provision | Saving and its percentage to the provision |
|------------|---|----------------------|--|
| | | (In lakhs of rupees) | |
| 1. | Elementary Education— Improvement of conditions of services of teachers. | 1,92.08 | 42.15 (22) |
| 2. | University and Collegiate Education— Improvement of service conditions of College teachers. | 48.00 | 36.26 (76) |
| 3. | Elementary Education— Development and Expansion of Educational facilities for children of age group 11-14. | 33.68 | 33.10 (98) |
| 4. | Elementary Education— Incentive payments and awards to teachers. | 33.00 | 19.87 (60) |
| 5. | Secondary Education— Development and expansion of Educational facilities for children of age group 14-17. | 32.00 | 19.69 (62) |

Reasons for the partial implementation of the above schemes are awaited.

| Group-head | Total grant | Actual expenditure | Excess+ Saving— |
|-----------------------------|-------------|----------------------|-----------------|
| | | (In lakhs of rupees) | |
| X(i)—Fourth Five-Year Plan— | | | |
| O .. 4,68.98 | 4,00.81 | 3,93.30 | -7.51 |
| R .. -68.17 | | | |

Bulk of the total saving of Rs. 75.68 lakhs occurred under the following schemes :—

| Serial no. | Name of the scheme | Provision | Saving |
|------------|--|----------------------|--------|
| | | (In lakhs of rupees) | |
| 1. | Elementary Education— Free and Compulsory Primary Education (Universal). | 1,05.00 | 29.63 |
| 2. | Elementary Education— Improvement of teaching in Primary Schools towards Basic Pattern (including accommodation, etc.). | 20.00 | 19.39 |
| 3. | Elementary Education— Improvement and expansion of Basic Education. | 15.00 | 15.00 |
| 4. | Secondary Education— Teaching facilities for children of age group 16-18. | 20.00 | 9.26 |

Reasons for saving are awaited.

| Group-head | | | Total grant | Actual expenditure | Excess+ Saving— |
|--|----|----------|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | | | |
| X(v)—Third Five-Year Plan (Committed Expenditure)— | | | | | |
| O | .. | 11,00.85 | } 10,80.93 | 10,45.77 | -35.16 |
| R | .. | -19.92 | | | |

Reasons for the total saving of Rs. 55.08 lakhs are awaited.

X(ii)—Centrally-sponsored Schemes
(New Schemes)—

| | | | | | |
|---|----|--------|--------|------|-------|
| O | .. | 29.00 | } 6.95 | 3.21 | -3.74 |
| R | .. | -22.05 | | | |

The total saving of Rs. 25.79 lakhs (89 per cent. of the provision) was mainly due to non-implementation of the scheme "Pre-vocational Training" (Rs. 10.00 lakhs), and partial implementation of the schemes "Development of Post-Graduate Courses and Research" (Rs. 10.74 lakhs) and "Regional Engineering College" (Rs. 3.92 lakhs).

Reasons for the non-implementation/partial implementation of the schemes are awaited.

Technical Education—

N(3)—Grants-in-aid, Contributions,
etc.—

N(3)(a)—Grants to non-Govern-
ment Engineering Colleges—

| | | | | | |
|---|----|--------|---------|-------|-------|
| O | .. | 38.00 | } 19.40 | 14.50 | -4.90 |
| R | .. | -18.60 | | | |

X—Development Schemes—

X(iv)—Centrally-sponsored Schemes
(1966-69) and Committed Ex-
penditure—

| | | | | | |
|---|----|-------|---------|-------|-------|
| O | .. | 26.43 | } 25.02 | 19.18 | -5.84 |
| R | .. | -1.41 | | | |

Reasons for saving in the above cases are awaited.

(iv) The above saving was partially reappropriated to the following group-heads ; even so substantial excess under them remained uncovered :—

| Group-head | Total grant | Actual expenditure | Excess + Saving— |
|--|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| G—Direct grants to non-Government Secondary Schools— | | | |
| G(i)(a)—Direct grants to non-Government Secondary Schools for Boys— | | | |
| O .. | 6,60.54 | 7,43.14 | 9,73.81 |
| R .. | 82.60 |  |  | +2,30.67 |
| U—Miscellaneous— | | | |
| U(1)—Other Charges— | | | |
| O .. | 54.04 | 72.89 | 78.72 |
| R .. | 18.85 |  |  | +5.83 |
| Reasons for excess in the above cases are awaited. | | | |
| F—Government Secondary Schools — | | | |
| F(a) —Government Secondary Schools for Boys — | | | |
| O .. | 49.30 | 53.62 | 61.91 |
| R .. | 4.32 |  |  | +8.29 |
| F(b) —Government Secondary Schools for Girls— | | | |
| O .. | 18.71 | 23.00 | 26.09 |
| R .. | 4.29 |  |  | +3.09 |
| In the foregoing cases, the final excess was mainly due to filling up of vacant posts and payment of increased rates of dearness allowance to staff. | | | |
| M—Direct grants to non-Government Special Schools— | | | |
| M(i)—Direct grants to non-Government Special Schools— | | | |
| O .. | 14.41 | 18.17 | 21.88 |
| R .. | 3.76 |  |  | +3.71 |

Grant No. 19—Education—*contd.*

| Group-head | Total grant | Actual expenditure | Excess+ Saving— |
|---|-------------|--------------------|--------------------|
| (In lakhs of rupees) | | | |
| E—Grants to non-Government Professional Colleges— | | | |
| O .. | 10.00 | 10.60 | 14.35 |
| R .. | 0.60 |  |  | +3.75 |
| X—Development Schemes— | | | |
| X(vi)—Centrally-sponsored Schemes of Third Plan period (Committed Expenditure)— | | | |
| O .. | 1.14 | 1.26 | 3.98 |
| R .. | 0.12 |  |  | +2.72 |

Reasons for the excess in the above cases are awaited.

P—Inspection—

P(i)(a)—Inspection—Men's Branch—

| | | | |
|------|-------|-------|-------|
| O .. | 28.81 | 30.09 | 33.36 |
| R .. | 1.28 |  |  | +3.27 |

The total excess of Rs. 4.55 lakhs was attributed to filling up of vacant posts, sanction of additional dearness allowance to staff (including staff paid from contingency) and rise in cost of contingent items.

(v) Part of the saving was reappropriated to the following :—

| Group-head | Total grant | Actual expenditure | Excess+ Saving— |
|--|-------------|--------------------|--------------------|
| (In lakhs of rupees) | | | |
| Technical Education— | | | |
| N(3)—Grants-in-aid, Contributions, etc.— | | | |
| N(3)(b)—Grants to non-Government Polytechnics— | | | |
| O .. | 20.00 | 39.61 | 40.70 |
| R .. | 19.61 |  |  | +1.09 |

| Group-head | | | Total grant | Actual expenditure | Excess + Saving— |
|---|----|-------|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | | | |
| G—Direct grants to non-Government Secondary Schools— | | | | | |
| G(ii)—Direct grants to non-Government Secondary Schools for Boys and Girls (Anglo-Indian)— | | | | | |
| O | .. | 17.66 | 27.66 | 26.86 | —0.80 |
| R | .. | 10.00 | | | |
| Reasons for excess in the above cases are awaited. | | | | | |
| Technical Education— | | | | | |
| N(2)—Technical Institution— | | | | | |
| N(2)(a)—Bengal Engineering College, Shibpur— | | | | | |
| O | .. | 29.53 | 33.45 | 34.65 | +1.20 |
| R | .. | 3.92 | | | |
| L—Government Special Schools— | | | | | |
| L(b)—Guru Training Schools— | | | | | |
| O | .. | 8.51 | 11.29 | 12.89 | +1.60 |
| R | .. | 2.78 | | | |
| In both the cases, the final excess were due to filling up of vacant posts and sanction of additional dearness allowance. | | | | | |
| U—Miscellaneous— | | | | | |
| U(i)—Strengthening of Social Education Service— | | | | | |
| O | .. | 1.64 | 5.05 | 5.92 | +0.87 |
| R | .. | 3.41 | | | |
| U(p)—Expenditure in connection with National Service Scheme— | | | | | |
| Grants-in-aid— | | | | | |
| R | .. | 3.16 | 3.16 | 3.15 | —0.01 |

| Group-head | Total grant | Actual expenditure | Excess + Saving— |
|--|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| N(3) Grants-in-aid, Contributions, etc.— | | | |
| N(3)(c)—Grants to non-Government Technical Schools for Boys and Girls— | | | |
| O .. 15.25 | 18.20 | 18.33 | \| 0.13 |
| R .. 2.95 | | | |

Reasons for the excess in the above cases are awaited.

O—Direction—

Director of Public Instruction—

| | | | |
|------------|-------|-------|-------|
| O .. 15.72 | 16.83 | 18.79 | +1.96 |
| R .. 1.11 | | | |

The final excess was attributed to filling up of vacant posts and payment of increased rates of dearness allowance to staff.

(vi) The following are cases of excessive provision of funds by reappropriation :—

| Group-head | Total grant | Actual expenditure | Excess + Saving— |
|--|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| C—Grants to non-Government Arts Colleges— | | | |
| C(i)—Grants to non-Government Arts Colleges for Men— | | | |
| O .. 1,44.05 | 1,92.67 | 1,76.92 | —15.75 |
| R .. 48.62 | | | |

U—Miscellaneous—

U(n)—Improvement of salary scales of College and University teachers—

| | | | |
|------------|-------|-------|-------|
| S .. 68.45 | 87.14 | 81.09 | —6.05 |
| R .. 18.69 | | | |

Reasons for the saving in the above cases are awaited.

(vii) The following is a case of wrong withdrawal of funds by reappropriation :—

| Group head | | | Total grant | Actual expenditure | Excess + Saving — |
|--|----|----------|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | | | |
| K—Grants to Local Bodies for Primary Education for Boys and Girls— | | | | | |
| O | .. | 10,53.44 | 11,62.62 | 12,28.97 | +66.35 |
| S | .. | 1,29.23 | | | |
| R | .. | —20.05 | | | |

Reasons for withdrawal of funds and eventual excess are awaited.

(viii) The excess remained uncovered in the following cases in spite of overall saving of Rs. 2,55.50 lakhs in the grant :—

| Group-head | | | Total grant | Actual expenditure | Excess + Saving — |
|---|----|---------|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | | | |
| Primary— | | | | | |
| J -Direct grants to non-Government Primary Schools— | | | | | |
| J(i)—Direct grants to non-Government Primary Schools for Boys and Girls— | | | | | |
| O | .. | 1,02.03 | 1,02.12 | 1,93.69 | +91.57 |
| R | .. | 0.09 | | | |
| J(ii)— Direct grants to non-Government Primary Schools for Boys and Girls (Anglo-Indian)— | | | | | |
| | | | 0.85 | 8.71 | +7.86 |

Reasons for the final excess in the above cases are awaited.

(ix) In the following case lump provision proved excessive :—

| Group-head | | | Total grant | Actual expenditure | Excess + Saving — |
|---|----|---------|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | | | |
| Lump Provision for Additional Dearness Allowance from 1st October 1968— | | | | | |
| O | .. | 5,52.66 | 4,57.28 | .. | —4,57.28 |
| R | .. | —95.38 | | | |

(x) **Reserve Fund for promotion of education amongst educationally backward classes**—The expenditure under the grant includes Rs. 11.24 lakhs transferred to the fund which is intended for advancement of education of members of backward classes and is financed by contribution from the State Government. Expenditure incurred is, in the first instance, booked against provision made in the grant and finally transferred to the fund (to the extent of amount available therein) before the close of the financial year.

The expenditure incurred during the year was Rs. 10.61 lakhs and an equivalent amount was transferred to the fund.

The balance at the credit of the fund at the close of the financial year was Rs. 3.97 lakhs.

An account of the transactions of the fund is given in statement no. 16 of Finance Accounts 1969-70.

Grant No. 20—Medical (All voted).

| | | Total grant Rs. | Actual expenditure Rs. | Excess + Saving — Rs. |
|------------------------------------|-----------------|-----------------------|------------------------------|-----------------------------|
| Major head "29—Medical." | | | | |
| | Rs. | | | |
| Original | .. 20,69,24,000 | } 21,27,10,000 | 20,69,14,299 | —57,95,701 |
| Supplementary | .. 57,86,000 | | | |
| Amount surrendered during the year | .. | .. | .. | .. |

Notes and comments—

(i) In view of the saving of Rs. 57.96 lakhs, supplementary grant of Rs. 57.86 lakhs obtained in March 1970 for meeting increased establishment charges proved unnecessary. No portion of the saving was surrendered.

(ii) Substantial saving occurred under the following:—

| Group-head | | Total grant | Actual expenditure | Excess + Saving — |
|----------------------|------------|----------------|-----------------------|----------------------|
| | | | | |
| (In lakhs of rupees) | | | | |
| K—Suspense— | | | | |
| O | .. 3,20.00 | } 2,98.50 | 2,92.91 | —5.59 |
| R | .. —21.50 | | | |

Withdrawal of Rs. 21.50 lakhs by reappropriation on 31st March 1970 was due to less purchase of stores. The final saving of Rs. 5.59 lakhs was attributed to non-payment of some bills within the year.

L—Development Schemes—

L(a)—Fourth Five-Year Plan—

| | | | | |
|---|----------|---------|-------|-------|
| O | .. 99.65 | } 95.54 | 85.85 | —9.69 |
| R | .. —4.11 | | | |

The total saving of Rs. 13·80 lakhs was due to non-implementation/partial implementation of schemes. The following schemes contributed to bulk of the saving.—

| Serial no. | Name of the scheme | Provision (In lakhs of rupees) | Saving | Brief reasons for the saving |
|------------|--|-----------------------------------|--------------------|---|
| 1. | Post-Graduate Medical Education and Research Institutes. | 7·90 | 5·45 | Non-sanctioning of schemes of the Post-Graduate Institutes and non-payment of grants to Calcutta University and School of Tropical Medicines. |
| 2. | Medical Hospitals and Other Medical Care Services. | 2·25 | 1·76 | Reasons are awaited. |
| 3. | Hospitals at District and Sub-divisional Head Quarters. | 4·56 | 1·56 | Late opening of additional beds at the hospitals. |
| 4. | Medical Care Service for the crippled. | 1·05 | 1·05 | Non-payment of grants-in-aid. |
| | Group-head | Total grant | Actual expenditure | Excess + Saving — |
| | | | | (In lakhs of rupees) |

L(b)—Centrally-sponsored Schemes (New Schemes)—

| | | | | | | |
|---|----|-------|---|------|------|-------|
| O | .. | 12·30 | } | 4·70 | 0·23 | —4·47 |
| R | .. | —7·60 | | | | |

The total saving of Rs. 12·07 lakhs (98 per cent. of the provision) was mainly due to non-implementation of the schemes "Post Graduate Medical Education and Research Institute" (Rs. 7·97 lakhs), "Ayurvedic System of Medicine" (Rs. 2·00 lakhs), etc.

Reasons for the non-implementation of the schemes are awaited.

B—Hospitals and Dispensaries—

B(c)—Mufassal Hospitals and Dispensaries—

| | | | | | | |
|---|----|-------|---|-------|-------|-------|
| O | .. | 38·78 | } | 47·68 | 48·15 | +0·47 |
| S | .. | 17·80 | | | | |
| R | .. | —8·90 | | | | |

The net saving of Rs. 8·43 lakhs was due to non-filling up of vacant posts.

B(i) Auxiliary Government Hospitals—

| | | | | | | |
|---|----|-------|---|-------|-------|-------|
| O | .. | 31·08 | } | 31·30 | 27·84 | —3·46 |
| R | .. | 0·22 | | | | |

The net saving of Rs. 3·24 lakhs was due to non-adjustment of book debit bills in respect of medical stores received and non-filling up of vacant posts.

(iii) A portion of the above saving was reappropriated to augment funds under the following to cover the excess :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|---|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| L—Development Schemes— | | | |
| L(c)—Third Five-Year Plan (Committed Expenditure)— | | | |
| O .. 2,21.00 | 2,58.39 | 2,58.74 | +0.35 |
| R .. 37.39 | | | |

The total excess of Rs. 37.74 lakhs was due to sanction of increased rates of dearness allowance to staff, adjustment of more book debit bills and filling up of vacant posts under the schemes "Improvement and establishment of Sadar and Subdivisional Hospitals" (Rs. 35.22 lakhs) and "Training of Nurses including Graduate Nurses" (Rs. 1.28 lakhs).

In the preceding year also, excess of Rs. 53 lakhs over the total provision occurred under this group-head.

E—Mental Hospitals

| | | | |
|------------|-------|-------|-------|
| O .. 19.21 | 26.16 | 27.48 | +1.32 |
| R .. 6.95 | | | |

The final excess of Rs. 1.32 lakhs was due to sanction of more grants to mental hospitals.

A—Medical Establishment

A(a) - Superintendence

| | | | |
|------------|-------|-------|-------|
| O .. 18.30 | 20.53 | 20.83 | +0.30 |
| R .. 2.23 | | | |

The total excess of Rs. 2.53 lakhs was due to sanction of increased rates of dearness allowance to staff, increased cost of materials and liveries and filling up of vacant posts.

(iv) Reappropriation of funds to the following proved unnecessary in view of the eventual savings :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| H—Provincialisation of Sadar and Subdivisional Hospitals— | | | |
| O .. 2,00.06 | 2,11.07 | 1,86.23 | —24.84 |
| R .. 11.01 | | | |

Additional funds of Rs. 11.01 lakhs provided by reappropriation on 31st March 1970 were due to payment of dearness allowance at enhanced rates and increased cost of materials.

The final saving of Rs. 24.84 lakhs was attributed to non-payment of book debit bills for medical stores received from the Central Medical Stores.

| Group-head | | | Total grant | Actual expenditure | Excess + Saving — |
|--------------------------------------|----|---------|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | | | |
| B—Hospitals and Dispensaries— | | | | | |
| B(h)—Health Centres— | | | | | |
| O | .. | 2,52.30 | 2,75.20 | 2,52.09 | —23.11 |
| S | .. | 19.10 | | | |
| R | .. | 3.80 | | | |

Provision of Rs. 3.80 lakhs by reappropriation was due to filling up of vacant posts and payment of increased rates of dearness allowance.

The final saving of Rs. 23.11 lakhs was due to adjustment of less book debit bills in respect of medical stores received from the Central Medical Stores than anticipated.

L—Development Schemes—

L(d)—Centrally-sponsored Schemes (1966-69) and Committed Expenditure—

| | | | | | |
|---|----|------|------|----|-------|
| R | .. | 4.96 | 4.96 | .. | —4.96 |
|---|----|------|------|----|-------|

Reasons for the provision of funds by reappropriation and for the non-utilisation of the provision are awaited.

(v) The following are cases of excessive provision of funds by reappropriation :—

| Group-head | | | Total grant | Actual expenditure | Excess + Saving — |
|--|----|---------|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | | | |
| B—Hospitals and Dispensaries— | | | | | |
| B(j)—T. B. Hospitals— | | | | | |
| O | .. | 53.60 | 59.00 | 54.16 | —4.84 |
| R | .. | 5.40 | | | |
| L—Development Schemes— | | | | | |
| L(c)—Annual Plan Schemes (1966-69) and Committed Expenditure— | | | | | |
| O | | 1,77.17 | 2,06.75 | 2,00.99 | —5.76 |
| R | | 29.58 | | | |

In the foregoing cases, additional funds were provided by reappropriation on 31st March 1970 mainly due to sanction of increased rates of dearness allowance, filling up of vacant posts and adjustment of more book debit bills.

The final savings were attributed to adjustment of less number of book debit bills in respect of medical stores received from the Central Medical Stores and non-filling up of vacant posts.

| Group-head | | | Total grant | Actual expenditure | Excess + Saving — |
|----------------------|----|------|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | | | |
| J—Works— | | | | | |
| O | .. | 9.00 | } 11.50 | 9.01 | -2.49 |
| R | .. | 2.50 | | | |

The final saving was due to less repairs to water supply sources.

D—Medical Colleges and Schools—

D(e)—Training of Nurses—

| | | | | | |
|---|----|-------|---------|-------|-------|
| O | .. | 15.45 | } 17.85 | 15.83 | -2.02 |
| R | .. | 2.40 | | | |

Rs. 2.40 lakhs were provided by reappropriation on 31st March 1970 due to anticipated increase in number of trainees and payment of increased rates of dearness allowance.

The final saving of Rs. 2.02 lakhs was due to non-filling up of vacant posts, non-payment of diet bills and less payment of grants

(vi) Excess remained uncovered under :—

| Group-head | | | Total grant | Actual expenditure | Excess + Saving — |
|--|----|-------|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | | | |
| B—Hospitals and Dispensaries— | | | | | |
| B(d)—Grants to Hospitals and Dispensaries— | | | | | |
| O | .. | 36.83 | } 36.85 | 40.81 | +3.96 |
| R | .. | 0.02 | | | |

The final excess of Rs. 3.96 lakhs was due to sanction of more grants towards the close of the year.

(vii) **Suspense** : The expenditure in the voted grant includes Rs. 2,92.91 lakhs under "K—Suspense" which accommodates interim transactions for the purchase of medical stores and their supply to different institutions.

The transactions under suspense during the year were as follows :—

| | | | | | |
|--|----|----|----|----|----------|
| (In lakhs of rupees) | | | | | |
| Opening balance | .. | .. | .. | .. | 4,62.51 |
| Gross charges | .. | .. | .. | .. | 2,92.91 |
| Deduct—Issues to other departments, institutions, etc. | .. | .. | .. | .. | -1,12.04 |
| Closing balance | .. | .. | .. | .. | 6,43.38 |

Grant No. 21—Public Health.

47

| | Total grant or appropriation | Actual expenditure | Excess + Saving— |
|---|------------------------------|--------------------|------------------|
| | Rs. | Rs. | Rs. |
| Major head "30—Public Health." | | | |
| Rs. | | | |
| Voted— | | | |
| Original .. | 12,20,66,000 | 9,46,44,026 | -2,74,21,974 |
| Supplementary .. | .. | | |
| Amount surrendered during the year (March 1970) 2,03,01,000 | | | |
| Charged— | | | |
| Original | 3,334 | .. | -3,334 |
| Supplementary .. |  |  |  | 3,334 |
| Amount surrendered during the year | | | |

Under the charged portion, Rs 3,200 were spent from out of advance from Contingency Fund sanctioned in June 1969 but not recouped to the fund till the close of the year.

Notes and comments—

(i) Saving occurred mainly under :—

| Group-head | Total grant | Actual expenditure | Excess + Saving— |
|-----------------------------------|----------------------|--------------------|------------------|
| | (In lakhs of rupees) | | |
| J—Development Schemes— | | | |
| J(ii)—Centrally-sponsored Schemes | | | |
| (New Schemes)— | | | |
| O .. | 5,87.24 | 2,66.97 | -41.36 |
| R .. | -2,78.91 | | |

The total saving of Rs. 3,20.27 lakhs (55 per cent. of provision) was due to non-implementation/partial implementation of the following schemes :—

| Serial no. | Name of the scheme | Provision | Saving and its percentage to the provision | Brief reasons for the saving |
|----------------------|---|-----------|--|---|
| (In lakhs of rupees) | | | | |
| 1. | Family Planning, Maternity and Child Welfare. | 3,47.33 | 1,73.62 (50) | Non-purchase of vehicles and equipment due to non-receipt of supply from the Government of India, less payment of compensation owing to decrease in number of sterilisation operations and non-filling of vacant posts. |

| Serial no. | Name of the scheme | Provision | Saving and its percentage to the provision | Brief reasons for the saving |
|----------------------|--|-----------|--|--|
| (In lakhs of rupees) | | | | |
| 2. | Strengthening of Basic Health Services staff attached to Primary Health Centres. | 51·62 | 51·62 (100) | Reasons are awaited. |
| 3. | Cholera Control Programme. | 32·60 | 32·60 (100) | Reasons are awaited. |
| 4. | Small-Pox Eradication Programme. | 30·00 | 30·00 (100) | Transfer of the scheme to Annual Plan Scheme on the advice of the Government of India. |
| 5. | Raniganj Coal-field Area Water-Supply Scheme. | 40·00 | 13·39 (33) | Less progress of works. |
| 6. | Tuberculosis control. .. | 12·50 | 10·32 (83) | Less payment of grants-in-aid to non-Government T. B. Institutions and non-purchase of articles. |

(ii) Substantial saving also occurred under the following :—

| Group-head | Total grant | Actual expenditure | Excess+ Saving— |
|---|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | |
| B—Grants for Public Health purposes— | | | |
| O .. 5·92 | 1·00 | 0·37 | —0·63 |
| R .. —4·92 | | | |

The total saving of Rs. 5·55 lakhs (94 per cent. of the provision) was due mainly to non-payment of grants-in-aid to municipalities under "National Urban Water-Supply Scheme" owing to non-fulfilment of conditions.

A—Public Health Establishment—

A(d)—Expenses on Family Planning Programme—

| | | | |
|------------|-------|-------|-------|
| O .. 14·60 | 11·00 | 10·45 | —0·55 |
| R .. —3·60 | | | |

The total saving of Rs. 4·15 lakhs was due to non-filling up of vacant posts and less purchase of stores for the clinics.

(iii) A portion of the above saving was reappropriated as additional funds under the following; even so, substantial excess remained uncovered :—

| Group-head | | | Total grant | Actual expenditure | Excess+ Saving— |
|--------------------------------|----|-------|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | | | |
| A—Public Health Establishment— | | | | | |
| A(c)—District Charges— | | | | | |
| O | .. | 59.85 | 64.10 | 70.42 | +6.32 |
| R | .. | 4.25 | | | |

The total excess of Rs. 10.57 lakhs was mainly due to filling up of vacant posts, payment of dearness allowance at enhanced rate to staff and more expenditure on travelling allowance.

J—Development Schemes—

J(v)—Third Five-Year Plan
(Committed Expenditure)—

| | | | | | |
|---|----|-------|---------|---------|-------|
| O | .. | 96.26 | 1,05.49 | 1,08.66 | +3.17 |
| R | .. | 9.23 | | | |

Reasons for excess are awaited.

(iv) Reappropriation of funds to the following proved excessive in view of the eventual saving :—

| Group-head | | | Total grant | Actual expenditure | Excess+ Saving— |
|---|----|-------|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | | | |
| J—Development Schemes— | | | | | |
| J(iii)—Annual Plan Schemes (1966-69) and Committed Expenditure— | | | | | |
| O | .. | 12.73 | 83.22 | 72.18 | —11.04 |
| R | .. | 70.49 | | | |

Reasons for additional provision and final saving are awaited.

G—Works—

| | | | | | |
|---|----|-------|-------|-------|-------|
| O | .. | 10.32 | 15.44 | 12.46 | —2.98 |
| R | .. | 5.12 | | | |

The final saving was due mainly to non-execution of works for want of sanctioned estimates.

(v) Excess remained uncovered under the following in spite of overall saving in the grant :—

| Group-head | Total grant | Actual expenditure | Excess+ Saving— |
|----------------------|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | |
| K—Suspense— | 1,25·00 | 1,83·23 | +58·23 |

Reasons for the final excess of Rs. 58·23 lakhs are awaited.

In the preceding year, excess of Rs. 42·80 lakhs occurred under this group-head.

(vi) In the following case, reappropriation of funds was not justified .—

| Group-head | Total grant | Actual expenditure | Excess+ Saving— |
|-----------------------------|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | |
| J—Development Schemes— | | | |
| J(1)—Fourth Five-Year Plan— | | | |
| O .. 1,04·74 | 1,29·27 | 59·15 | -70·12 |
| R .. 24·53 | | | |

The actual expenditure fell short of even the original provision by Rs. 45·59 lakhs. Provision of additional funds by Rs. 24·53 lakhs by reappropriation increased the eventual saving to Rs. 70·12 lakhs. Saving of Rs. 45·59 lakhs was due to partial implementation of various schemes. The following two major schemes contributed to the bulk of the saving .—

| Serial no. | Name of the scheme | Provision | Saving | Brief reasons for the saving |
|----------------------|---------------------------|-----------|--------|--|
| (In lakhs of rupees) | | | | |
| 1. | Rural Water Supply .. | 38·14 | 20·45 | Non-execution of the work of sinking and resinking of a large number of new and derelict tubewells in rural areas due to non-selection of sites. |
| 2. | Piped Water Supply Scheme | 25·00 | 20·20 | Non-execution of several schemes due to non-receipt of sanction in time. |

(vii) Expenditure in the grant includes Rs. 1,83·23 lakhs under “Suspense”, which accommodates interim transactions for the purchase and supply of equipment and other materials for “Water Supply and Sanitation” and other schemes of the Public Health Department.

The nature and accounting procedure of transactions under the head "Suspense" have been explained in note (xiv) below grant no. 33—Irrigation.

An account of the transactions during the year under each unit of suspense is given below :—

| Major head and detailed units | Opening balance | Debits during the year | Credits during the year | Closing balance |
|---|-----------------|------------------------|-------------------------|-----------------|
| (In lakhs of rupees) | | | | |
| 30—Public Health— | | | | |
| Purchases | —3,40.60 | 34.69 | 29.38 | —3,35.29 |
| Miscellaneous Public Works Advances | 26.71 | 17.98 | 1.62 | 43.07 |
| Stock | 71.35 | 1,30.56 | 46.25 | 1,55.66 |
| Total .. | —2,42.54 | 1,83.23 | 77.25 | —1,36.56 |

Grant No. 22—Agriculture—Agriculture.

| | Total grant or appropriation | Actual expenditure | Excess + Saving— |
|--|------------------------------|--------------------|------------------|
| | Rs. | Rs. | Rs. |
| Major heads "31—Agriculture" and "95—Capital Outlay on Schemes of Agricultural Improvement and Research." | | | |
| | Rs. | | |
| Voted— | | | |
| Original .. 21,76,67,000 | } 21,76,67,000 | 14,59,48,589 | —7,17,18,411 |
| Supplementary | | | |
| Amount surrendered during the year (March 1970) .. | .. | .. | 4,68,54,545 |
| Charged— | | | |
| Original .. 1,000 | } 1,000 | .. | —1,000 |
| Supplementary | | | |
| Amount surrendered during the year .. | .. | .. | .. |

Notes and comments—

(i) Out of unutilised amount of Rs. 7,17.18 lakhs, Rs. 2,48.64 lakhs remained unsurrendered.

In the preceding two years more than Rs. 1.11 crores (1968-69) and Rs. 1.23 crores (1967-68) remained unsurrendered.

Grant No. 22—Agriculture—Agriculture—contd.

(ii) Substantial provision remained unutilised under the following :—

| Group-head | Total grant | Actual expenditure | Excess + Saving— |
|--------------------------------------|-------------|--------------------|---------------------|
| (In lakhs of rupees) | | | |
| “31—Agriculture.” | | | |
| L—Development Schemes— | | | |
| L(g)—Schemes outside the State Plan— | | | |
| Intensive Food Production Schemes— | | | |
| O .. | 6,16.91 | } 4,74.90 | 3,11.42 |
| R .. | - 1,42.01 |  |  | -1,63.48 |

The total shortfall of Rs. 3,05.49 lakhs (50 per cent. of the provision) occurred under the following two schemes aimed at large scale supply of imported fertilisers to cultivators through agents and distribution of improved seeds :—

| Serial no. | Scheme | Provision | Shortfall | Reasons |
|----------------------|--|-----------|-----------|--|
| (In lakhs of rupees) | | | | |
| 1. | Scheme for distribution of chemical fertilisers. | 5,18.91 | 2,09.97 | Lifting of less quantity of pool fertilisers owing to failure on the part of the Food Corporation of India to supply the quantity ordered. |
| 2. | Seed saturation with improved seeds. | 98.00 | 95.52 | Less purchase of seeds by the department owing to distribution of seeds being undertaken largely through trade channels. |

In the preceding three years also, provision of Rs. 1,00.94 lakhs (1968-69), Rs. 1,62.03 lakhs (1967-68) and Rs. 1,42.18 lakhs (1966-67) remained unutilised under this group-head.

| Group-head | Total grant | Actual expenditure | Excess + Saving— |
|-----------------------------|-------------|--------------------|---------------------|
| (In lakhs of rupees) | | | |
| L(a)—Fourth Five-Year Plan— | | | |
| O .. | 5,82.80 | } 4,26.01 | 3,74.74 |
| R .. | - 1,56.79 |  |  | -51.27 |

The total shortfall of Rs. 2,08·06 lakhs (36 per cent. of the original provision) was mainly the result of saving of Rs. 2,58·22 lakhs due to non-implementation/partial implementation of 9 major schemes partly counterbalanced by excess of Rs. 53·05 lakhs under 6 other major schemes as shown below :—

(a) The following major schemes contributed to the saving :

| Serial no. | Name of the scheme | Provision | Saving and its percentage to the provision | Brief reasons of the saving |
|----------------------|--|-----------|--|--|
| (In lakhs of rupees) | | | | |
| 1. | Private tubewells including filter points. | 2,61·00 | 1,61·09 (62) | Less demand for shallow tubewells by cultivators owning 2 to 5 acres of land for whom the scheme was meant. |
| 2. | Plant Protection including control of wild animals. | 40·00 | 31·14 (78) | Less purchase of pesticides by the Department due to gradual taking over of the work of distribution of pesticides by trade. |
| 3. | River Lift Irrigation. . . | 45·00 | 19·63 (44) | Partial implementation of the programme due to slow progress of work owing to delayed decision for completion only of technically-sound river lift stations. |
| 4. | Re-organisation of agricultural research and problem oriented research schemes in West Bengal. | 20·31 | 13·92 (69) | Non-finalisation of scheme for re-organisation involving all aspects of existing research facilities and additional programmes for research. |
| 5. | Extension of Soil Testing Service (including Soil Testing Laboratories). | 14·00 | 13·87 (99) | Non-finalisation of the proposal for purchase of laboratory requisites. |
| 6. | Development of hill areas of Darjeeling District. | 9·00 | 8·03 (89) | Non-initiation of the special programme for soil conservation work to check the ravages of flood |

| Serial no. | Name of the scheme | Provision | Saving and its percentage to the provision | Brief reasons of the saving |
|----------------------|---|-----------|--|---|
| (In lakhs of rupees) | | | | |
| 7. | Subsidy for dugwells. .. | 5·00 | 5·00 (100) | Non-implementation of the scheme due to decision to drop the proposal for grant of subsidy for the purpose. |
| 8. | Subsidy on superphosphate. | 4·00 | 2·97 (74) | Non-payment of claims for arrears of subsidy to distributors due to non-finalisation of claims. |
| 9. | Survey and investigation of ground water resources. | 4·00 | 2·57 (64) | Non-purchase of direct rotary rig for ground water survey units due mainly to non-finalisation of the proposal. |

(b) Excess of Rs. 53·05 lakhs occurred under the following major schemes :

| Serial no. | Name of the scheme | Provision | Excess | Reasons for the excess |
|----------------------|--|-----------|--------|--|
| (In lakhs of rupees) | | | | |
| 1. | Development of agricultural education at the University of Kalyani and other Universities. | 20·00 | 15·00 | Sanction of additional grants to the Universities of Calcutta and Kalyani for development of agricultural education. |
| 2. | Deep Tubewell Irrigation (Large dia. deep tubewells). | 23·38 | 10·55 | Transfer of expenditure on account of staff from committed budget to plan budget. |
| 3. | Minor Irrigation. .. | 20·00 | 8·92 | Execution of additional works. |
| 4. | Jute Development. .. | 14·00 | 6·88 | Additional expenditure on package and special package programme of jute. |
| 5. | Soil conservation work on waste lands and agricultural lands on watershed basis. | 8·32 | 5·86 | Extension of the scheme. |
| 6. | Tank Irrigation. .. | 15·00 | 5·84 | Excess expenditure on tank improvement operation. |

| Group-head | Total grant | Actual expenditure | Excess+ Saving— |
|------------|-------------|--------------------|-----------------|
|------------|-------------|--------------------|-----------------|

(In lakhs of rupees)

“95—Capital Outlay on Schemes of Agricultural Improvement and Research.”

N—Development Schemes—

N(a)—Fourth Five-Year Plan—

| | | | | | |
|---|----|----------|-----------|---------|--------|
| O | .. | 3,89·70 | } 2,84·08 | 2,60·41 | -23·67 |
| R | .. | -1,05·62 | | | |

Partial implementation of the following schemes mainly contributed to the total saving of Rs. 1,29·29 lakhs :—

| Serial no. | Name of the scheme | Provision | Saving and its percentage to the provision | Reasons for the saving |
|----------------------|---|-----------|--|--|
| (In lakhs of rupees) | | | | |
| 1. | River Lift Irrigation. | 2,54·00 | 1,53·21 (60) | Due to stoppage of work on setting up of an Evaluation Committee and for delay in taking final decision (Rs. 1,11·00 lakhs), non-purchase of pumping sets (Rs. 34·00 lakhs), non-laying of pipe lines (Rs. 5·18 lakhs) and non-construction of pressure chambers (Rs. 3·00 lakhs). |
| 2. | Establishment and development of seed farms. | 20·00 | 13·60 (68) | Non-execution of construction works for want of completion of preliminaries. |
| 3. | Establishment and development of State, District and Block seed stores. | 8·00 | 5·27 (66) | Mainly for postponement of programme for construction of new stores. |

Savings under the above schemes were partly counterbalanced by an excess of Rs. 46·46 lakhs under the scheme “Deep Tubewell Irrigation (Large dia. deep tubewells)” which was attributed to additional expenditure on water transmission system for deep tubewells and payment of full cost of energisation to the State Electricity Board.

In the preceding two years the savings under this group-head were Rs. 1,79.53 lakhs (1968-69) and Rs. 1,26.32 lakhs (1967-68).

| Group-head | Total grant | Actual expenditure | Excess + Saving— |
|--|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| “31—Agriculture.” | | | |
| L—Development Schemes— | | | |
| L(c)—Annual Plan Schemes (1966-69) and Committed Expenditure— | | | |
| O .. | 2,52.67 | 2,05.29 | 1,88.97 |
| R .. | -47.38 | | |
| | | | -16.32 |

The total saving of Rs. 63.70 lakhs was mainly due to partial implementation of the following two major schemes :—

| Sl. no. | Name of the scheme | Provision | Saving and its percentage to the provision | Reasons for the saving |
|----------------------|--|-----------|--|--|
| (In lakhs of rupees) | | | | |
| 1. | Deep Tubewell Irrigation (Large dia. deep tube-wells). | 77.00 | 58.39 (76) | Less expenditure on repair and maintenance works due to non-finalisation of purchase of spare parts and tools and charging of expenditure on staff to plan budget. |
| 2. | Lift Irrigation from rivers and beels (surface water-lift irrigation from rivers and streams). | 30.64 | 9.23 (30) | Non-entertainment of staff as estimated and non-supply of articles by contractors. |

(iii) Excess remained uncovered in the following cases ; there was, however, scope for providing more funds in view of the overall saving of Rs. 7,17.18 lakhs in the grant.

| Group-head | Total grant | Actual expenditure | Excess + Saving— |
|------------------------------|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| “31—Agriculture.” | | | |
| C—Experimental Farms— | | | |
| O .. | 42.03 | 51.36 | 53.91 |
| R .. | 9.33 | | |
| | | | +2.55 |

Of the total excess of Rs. 11.88 lakhs, excess of Rs. 9.33 lakhs was due to additional expenditure for putting more areas under high yielding varieties cultivation than anticipated. Implementation of the Wages Act was the main reason for the final excess.

| Group-head | Total grant | Actual expenditure | Excess+ Saving— |
|----------------------|-------------|--------------------|--------------------|
| (In lakhs of rupees) | | | |

I—Agricultural Development—

| | | | | | |
|---|----|-------|---------|-------|-------|
| O | .. | 31.48 | } 33.65 | 36.02 | +2.37 |
| R | .. | 2.17 | | | |

Additional funds of Rs. 2.17 lakhs provided by reappropriation were mainly for meeting expenditure on additional dearness allowance of staff working under the scheme "Crop Survey". The final excess was due to payment of salaries of staff for March 1970 within the financial year as per special order of the Government.

E—Agricultural Experiments and Research—

| | | | |
|----------------------------|-------|-------|-------|
| E(d)—Marketing Department— | 15.23 | 17.39 | +2.16 |
|----------------------------|-------|-------|-------|

Excess was due to payment of arrears of dearness allowance to the staff.

(iv) The following is a case of unnecessary provision of funds by reappropriation on 31st March 1970 :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|------------|-------------|--------------------|----------------------|
|------------|-------------|--------------------|----------------------|

(In lakhs of rupees)

"31—Agriculture."

L—Development Schemes—

L(b)—Centrally-sponsored Schemes
(New Schemes)—

| | | | | | |
|---|----|-------|---------|-------|-------|
| O | .. | 20.80 | } 24.24 | 19.14 | -5.10 |
| R | .. | 3.44 | | | |

Additional provision of Rs. 3.44 lakhs was the result of reappropriation of Rs. 9.00 lakhs under two schemes for adjustment of Government of India's share of expenditure partly counterbalanced by withdrawal of Rs. 5.69 lakhs from two other schemes due to delay in appointment of staff and non-finalisation of proposal for non-recurring items of expenditure.

The final saving of Rs. 5.10 lakhs was mainly due to non-payment of the cost of jute seeds to the National Seeds Corporation owing to non-finalisation of claim.

(v) **Deposit account of grants made by the Indian Council of Agricultural Research** : The expenditure under the grant also includes Rs. 2.92 lakhs met from the deposit account of grants received from the Indian Council of Agricultural Research for furtherance of agricultural schemes and other allied objects.

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

The balance at the credit of the deposit account on 31st March 1970 was Rs. 15.60 lakhs.

An account of the transactions in deposit account during 1969-70 is given in statement no. 16 of Finance Accounts 1969-70.

Grant No. 23—Agriculture—Fisheries.

| | | | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving - Rs. |
|---|----|-----------|--|------------------------------|-----------------------------|
| Major head "31—Agriculture." | | | | | |
| Voted— | | | | | |
| | | Rs. | | | |
| Original | .. | 64,86,000 | } 64,86,000 | 52,82,508 | -12,03,492 |
| Supplementary | .. | .. | | | |
| Amount surrendered during the year (March 1970) | .. | .. | .. | .. | 11,63,912 |
| Charged— | | | | | |
| Original | .. | .. | } 47,395 | .. | -47,395 |
| Supplementary | .. | 47,395 | | | |
| Amount surrendered during the year | .. | .. | .. | .. | .. |

Under the charged portion, Rs. 47,000 were spent from out of advances obtained from Contingency Fund sanctioned in June 1969 (Rs. 24,000) and September 1969 (Rs. 23,000) but not recouped to the fund till the close of the year.

Notes and comments—

(i) Shortfall in expenditure under "Development Schemes" which has been a normal feature since 1960-61 mainly contributed to the saving in this grant.

(ii) Under the following, provision remained unutilised wholly or to a substantial extent :—

| Group-head | | | Total grant | Actual expenditure | Excess + Saving - |
|------------------------------------|----|-------|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | | | |
| C—Development Schemes— | | | | | |
| C(i)—Fourth Five-Year Plan— | | | | | |
| O | .. | 31.40 | } 30.03 | 22.64 | -7.39 |
| R | .. | -1.37 | | | |

The total saving of Rs. 8.76 lakhs was due mainly to

- (1) non-implementation of the schemes "Piscicultural Schemes under Applied Nutrition Programme" (Rs. 0.98 lakh), "Construction of feeder roads" (Rs. 0.50 lakh), and "Scheme for supply of fishing boats at subsidised rates" (Rs. 0.50 lakh); reasons for non-implementation of these schemes are awaited; and
- (2) partial implementation of the schemes "Scheme for establishment of seed farms for production of quality seeds through artificial breeding of Indian Major Carps by hormonal treatment" (Rs. 2.59 lakhs) owing to non-completion of reclamation work in certain farms and entertainment of less staff, "Exploitation of Coastal fisheries in the State by mechanising indigenous fishing crafts" (Rs. 1.47 lakhs) owing to non-introduction of anticipated number of mechanised boats among the fishermen, and "Scheme for welfare of fisherman community" (Rs. 0.74 lakh) owing to slow progress of work under various welfare activities.

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|---|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | |
| C(ii)—Centrally-sponsored Schemes (New Schemes) — .. | 4.52 | .. | —4.52 |

The non-utilisation of the entire provision was due to non-implementation of "Scheme for providing harbour facilities to coastal fishermen to continue fishing operation for longer period" envisaging construction of Jetties at Namkhana, Frezerganj and Sonla. Work at Namkhana is under completion and work at other two places has not yet been undertaken.

The entire provision made for the scheme each year since 1964-65 continues to remain unspent.

(iii) Excess occurred under :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|----------------------|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | |
| A—Fisheries— | | | |
| O .. | 17.41 | 18.32 | 23.98 |
| R .. | 0.91 | | |
| | | | +5.66 |

Of the total excess of Rs. 6.57 lakhs, excess of Rs. 2.36 lakhs was attributed to the grant of dearness allowance at increased rate, payment of arrear rent and smaller provision in original budget. Reasons for the remaining excess of Rs. 4.21 lakhs are awaited.

Grant No. 24—Animal Husbandry (All voted).

| | Total grant | Actual expenditure | Excess + Saving — |
|---|--------------|--------------------|-------------------|
| | Rs. | Rs. | Rs. |
| Major heads "33—Animal Husbandry" and "124—Capital Outlay on Schemes of Government Trading." | | | |
| | Rs. | | |
| Original .. | 10,45,50,000 | 11,35,90,088 | +36,04,088 |
| Supplementary .. | 54,36,000 | | |
| Amount surrendered during the year .. | .. | .. | .. |

Notes and comments—

(i) Excess of Rs. 36,04,088 over the voted grant requires regularisation.

(ii) Excess of Rs. 36.04 lakhs was the net result of excess of Rs. 1,28.84 lakhs under 89 sub-heads partly counterbalanced by final saving of Rs. 92.80 lakhs under 69 other sub-heads.

Sub-heads under which excess occurred are given in Appendix I.

(iii) Substantial excess occurred under the following :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|------------|-------------|--------------------|-------------------|
| | | | |

(In lakhs of rupees)

"124—Capital Outlay on Schemes of Government Trading."

Greater Calcutta Milk Supply Scheme—

M—Development Schemes—

| | | | |
|---|-------|-------|-------|
| M(d)—Third Five-Year Plan (Committed Expenditure)— .. | 68.00 | 77.76 | +9.76 |
|---|-------|-------|-------|

The final excess of Rs. 9.76 lakhs was the result of excess of Rs. 10.08 lakhs under the scheme "Expansion of State Livestock Farm" set off by saving of Rs. 0.32 lakh under "Scheme for supply of balanced feed for pigs in selected areas." Reasons for the above excess and saving are awaited.

"33—Animal Husbandry."

A—Superintendence—

| | | | | |
|------|-------|-------|-------|-------|
| O .. | 24.99 | 29.61 | 33.51 | +3.90 |
| R .. | 4.62 | | | |

Of the total excess of Rs. 8.52 lakhs, excess of Rs. 4.62 lakhs was attributed mainly to payment of increased rates of dearness allowance to staff. Reasons for the balance excess of Rs. 3.90 lakhs are awaited.

| Group-head | | | Total grant | Actual expenditure | Excess + Saving — |
|------------------------|---------------|-------|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | | | |
| B—Veterinary Research— | Education and | | | | |
| O | .. | 30.76 | 32.61 | 37.74 | +5.13 |
| R | .. | 1.85 | | | |

Provision of Rs. 1.85 lakhs by reappropriation on 31st March 1970 was due to payment of arrear liabilities and increased rates of dearness allowance. Reasons for the final excess of Rs. 5.13 lakhs which occurred mainly under the scheme "Establishment of a Central Livestock Research-cum-Breeding Station at Haringhata" are awaited.

In the preceding year also, excess of Rs. 14.64 lakhs remained uncovered.

J—Development Schemes—

J(e)—Third Five-Year Plan and Committed Expenditure—

J(o)(iii)Cattle Development Schemes—

| | | | | | |
|---|----|------|-------|-------|-------|
| O | .. | 8.19 | 11.26 | 14.77 | +3.51 |
| R | .. | 3.07 | | | |

Rs. 3.07 lakhs were provided by reappropriation on 31st March 1970 in view of inadequate provision in the original budget and enhancement of dearness allowance of staff. Reasons for the final excess of Rs. 3.51 lakhs which occurred under the scheme "Seed multiplication and Fodder demonstration farm" are awaited.

(e)(ii)—Aid Centres and Clinics—

| | | | | | |
|---|----|------|------|-------|-------|
| O | .. | 6.85 | 8.73 | 10.61 | +1.88 |
| R | .. | 1.88 | | | |

Rs. 1.88 lakhs were provided by reappropriation on 31st March 1970 for payment of increased rates of dearness allowance to staff. Reasons for the final excess which occurred mainly under the scheme "Establishment of new Veterinary aid Centres" are awaited.

D—Hospitals and Dispensaries—

| | | | | | |
|---|----|-------|-------|-------|-------|
| O | .. | 13.77 | 17.49 | 17.66 | +0.17 |
| R | .. | 3.72 | | | |

The total excess of Rs. 3.89 lakhs was mainly due to inadequate provision in the original budget for establishment and contingent charges, and payment of dearness allowance at enhanced rates.

C—Subordinate Establishment—

| | | | | | |
|---|----|------|------|-------|-------|
| O | .. | 7.17 | 9.69 | 10.37 | +0.68 |
| R | .. | 2.52 | | | |

Grant No. 24—Animal Husbandry (All voted)—contd.

The total excess of Rs. 3.20 lakhs was mainly due to sanction of increased rates of dearness allowance to staff and payment of rents of subordinate offices.

| Group-head | | | Total grant | Actual expenditure | Excess + Saving — |
|---|--|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | | | |
| J(f)—Centrally-sponsored Schemes and Committed Expenditure— | | | | | |

| | | | | | |
|---|----|------|--------|-------|-------|
| O | .. | 8.11 | } 9.55 | 10.21 | +0.66 |
| R | .. | 1.44 | | | |

The total excess of Rs. 2.10 lakhs was attributed mainly to inadequate provision in the original budget for the schemes "Pig breeding station-cum-bacon factory at Kalyani" and "Establishment of Immune belts on bordering districts."

(iv) Withdrawal of funds by reappropriation proved wrong under the following in view of the eventual excess:—

| Group-head | | | Total grant | Actual expenditure | Excess + Saving — |
|-------------------------------|--|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | | | |
| "33—Animal Husbandry." | | | | | |

J—Development Schemes—

J(a)—Fourth Five-Year Plan—

J(a)(iii)—Aid Centres and Clinics—

| | | | | | |
|---|----|-------|------|------|-------|
| O | .. | 3.00 | } .. | 6.98 | +6.98 |
| R | .. | -3.00 | | | |

The entire provision was withdrawn on 31st March 1970 on the ground of non-sanction of any new proposal under the schemes "Establishment of Clinical and investigational laboratories at each district head quarters" and "Aid Centres and Clinics—Spill-over." Reasons for the final excess are awaited.

(v) Provision remained unutilised wholly or to a substantial extent under:—

| Group-head | | | Total grant | Actual expenditure | Excess + Saving — |
|---|--|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | | | |
| "124—Capital Outlay on Schemes of Government Trading." | | | | | |

Greater Calcutta Milk Supply Scheme—

—Development Schemes—

(a)—Fourth Five-Year Plan—

| | | | | | |
|---|----|--------|---------|-------|-------|
| O | .. | 65.25 | } 47.34 | 45.09 | -2.25 |
| R | .. | -17.91 | | | |

The total saving of Rs. 20·16 lakhs was mainly due to shortfall in expenditure on works connected with spill-over schemes from the Third Five-Year Plan owing to delayed sanction to the estimates (Rs. 16·00 lakhs), and less purchase of equipment and materials owing to receipt of sanctions towards the end of the year (Rs. 4·00 lakhs).

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|-------------------------------------|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| "33—Animal Husbandry." | | | |
| J—Development Schemes— | | | |
| J(a)—Fourth Five-Year Plan— | | | |
| J(a)(v)—Cattle Development Schemes— | | | |

| | | | | | |
|---|----|--------|---------|-------|-------|
| O | .. | 35·13 | } 22·18 | 19·18 | —3·00 |
| R | .. | —12·95 | | | |

The total saving of Rs. 15·95 lakhs was due mainly to partial implementation of the schemes "Expansion/Establishment of State Livestock Farms", "Haringhata (North) Farm" and "Establishment of Fodder Multiplication Farm" owing to imposition of restriction on expenditure by Government (Rs. 11·41 lakhs), partial implementation of the schemes "New Key Village Blocks" and "Bull Rearing Farm/Bull Distribution Scheme" on account of non-receipt of sanction for the full amount (Rs. 3·12 lakhs), and non-filling up of vacant posts under the scheme "Intensive Cattle Development Blocks" (Rs. 1·00 lakh).

J(c)—Annual Plan Schemes—

J(c)(iv)—Cattle Development—

Feeds and Fodder Schemes—

| | | | | | |
|---|----|------|--------|----|-------|
| O | .. | 2·50 | } 2·54 | .. | —2·54 |
| R | .. | 0·04 | | | |

Reasons for non-utilisation of the entire provision are awaited.

J(c)(v)—Poultry Development Schemes—

| | | | | | |
|---|----|------|--------|------|-------|
| O | .. | 6·25 | } 6·61 | 1·69 | —4·92 |
| R | .. | 0·36 | | | |

The net shortfall of Rs. 4·56 lakhs (73 per cent. of the provision) was mainly due to partial implementation of the scheme "Expansion/Establishment of State Poultry Farm" on account of non-recruitment of staff (Rs. 2·32 lakhs), partial implementation of the scheme "Poultry Development under Applied Nutrition Programme" (Rs. 1·75 lakhs), and imposition of restriction on expenditure by Government under the scheme "Strengthening of Poultry Development staff at Head Quarters" (Rs. 0·34 lakh).

J(c)(i)—Animal Husbandry—
Disease Control—

| | | | | | |
|---|----|-------|--------|------|-------|
| O | .. | 3·76 | } 2·26 | 1·32 | —0·94 |
| R | .. | —1·50 | | | |

The total saving of Rs. 2.44 lakhs (65 per cent. of the provision) was the result of saving of Rs. 2.85 lakhs under the schemes "Central Medical Stores—Spill-over", "Expansion and improvement of the Bengal Veterinary College" and "Tuberculosis Control Scheme" due to non-implementation/partial implementation, set off by excess of Rs. 0.41 lakh under the scheme "Continuance of Follow-up work under Rinderpest-Eradication Scheme." Reasons for the above are awaited.

| Group-head | | | | Total grant | Actual expenditure | Excess+ Saving— |
|---------------------------------------|----|----|-------|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | | | | |
| J(c)(vi)—Piggery Development Schemes— | | | | | | |
| O | .. | .. | 2.35 | 1.70 | 0.16 | -1.54 |
| R | .. | .. | -0.65 | | | |

The total shortfall of Rs. 2.19 lakhs (93 per cent. of the provision) was mainly due to partial implementation of the scheme "Expansion of Bacon Factory and Piggery Farms, Haringhata." Reasons for partial implementation of the scheme are awaited.

J(c)(ii)—Expansion of Biological product Station - -

| | | | | | | |
|---|----|----|-------|------|----|-------|
| O | .. | .. | 2.08 | 1.47 | .. | -1.47 |
| R | .. | .. | -0.61 | | | |

J(c)(x)—Hospitals and Dispensaries—

| | | | | | | |
|---|----|----|-------|------|------|-------|
| O | .. | .. | 2.66 | 0.75 | 0.59 | -0.16 |
| R | .. | .. | -1.91 | | | |

Non-utilisation/partial implementation of the entire provision in these two cases was due to adjustment of expenditure under Fourth Five-Year Plan.

(vi) In view of the eventual excess, provision of additional funds by supplementary grant as also by reappropriation proved inadequate under:—

| Group-head | | | | Total grant | Actual expenditure | Excess+ Saving— |
|---|----|----|---------|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | | | | |
| "124—Capital Outlay on Schemes of Government Trading." | | | | | | |
| Greater Calcutta Milk Supply Scheme— | | | | | | |
| L—Scheme for Establishment of Colonies, Distribution of Milk and Milk Products, etc.— | | | | | | |
| O | .. | .. | 6,29.00 | 7,01.27 | 7,30.03 | +28.76 |
| S | .. | .. | 54.36 | | | |
| R | .. | .. | 17.91 | | | |

Supplementary grant of Rs. 54.36 lakhs was obtained in March 1970 for meeting the cost of skimmed milk powder supplied by the World Food Programme. Provision of Rs. 17.91 lakhs by reappropriation on 31st March 1970 was due to payment of

increased rates of dearness allowance to staff and absorption of muster roll workers in the regular establishment. Reasons for the final excess of Rs. 28.76 lakhs are awaited.

(vii) In the following cases, provision of additional funds by reappropriation proved unnecessary:—

| Group-head | Total grant | Actual expenditure | Excess+ Saving— |
|-------------------------------|-------------|--------------------|--------------------|
| (In lakhs of rupees) | | | |
| “33—Animal Husbandry.” | | | |

J---Development Schemes—

J(a)—Fourth Five-Year Plan—

J(a)(xii)—Indian Council of Agricultural Research Schemes—

| | | | | | | | |
|---|----|----|-------|---|-------|------|--------|
| O | .. | .. | 10.00 | } | 22.80 | 0.14 | —22.66 |
| R | .. | .. | 12.80 | | | | |

The actual expenditure of Rs. 0.14 lakh was short of the original provision by as much as Rs. 9.86 lakhs; even so additional funds of Rs. 12.80 lakhs were provided by reappropriation on 31st March 1970 on the ground of inadequate provision in the original budget. Reasons for the eventual saving of Rs. 22.66 lakhs are awaited.

J(c)—Annual Plan Schemes—

J(e)(iii)—Aid Centres and Clinics—

| | | | | | | | |
|---|----|----|------|---|------|------|-------|
| O | .. | .. | 3.55 | } | 6.76 | 0.51 | —6.25 |
| R | .. | .. | 3.21 | | | | |

Reasons for saving are awaited.

(viii) The following is a case of non-provision of funds :—

| Group-head | Total grant | Actual expenditure | Excess+ Saving— |
|-------------------------------|-------------|--------------------|--------------------|
| (In lakhs of rupees) | | | |
| “33—Animal Husbandry.” | | | |

J—Development Schemes—

J(c)—Annual Plan Schemes—

J(e)(ix)—Indian Council of Agricultural Research Schemes—

| | | | |
|----|----|-------|--------|
| .. | .. | 18.41 | +18.41 |
|----|----|-------|--------|

Reasons for non-provision of funds are awaited.

Grant No. 25—Co-operation (All voted).

| | | | | Total grant Rs. | Actual expenditure Rs. | Excess+ Saving— Rs |
|--|----|----|-------------|-----------------------|------------------------------|--------------------------|
| Major head "34--Co-operation." | | | | | | |
| | | | | Rs. | | |
| Original | .. | .. | 1,31,14,000 | } 1,31,14,000 | 1,24,72,780 | -6,41,220 |
| Supplementary | .. | .. | .. | | | |
| Amount surrendered during the year (March 1970) | | | | .. | .. | 16,40,590 |

Notes and comments—

(i) The surrender of Rs. 16.41 lakhs made on the last day of the financial year was in excess of the available saving by Rs. 10.00 lakhs.

(ii) Substantial provision remained unutilised under:—

| | | | | Total grant | Actual expenditure | Excess+ Saving— |
|------------------------------------|----|----|--------|----------------------|-----------------------|--------------------|
| | | | | (In lakhs of rupees) | | |
| D—Development Schemes— | | | | | | |
| D(i)—Fourth Five-Year Plan— | | | | | | |
| O | .. | .. | 34.71 | } 19.73 | 17.47 | -2.26 |
| R | .. | .. | -14.98 | | | |

The total shortfall of Rs 17.24 lakhs (50 per cent. of the provision) was mainly due to less payment of grants-in-aid under the schemes "Development of Consumers' Co-operatives", "Development of Agricultural Marketing Societies", "Expansion of Rural Credits" and "Strengthening of Central Co-operative Banks" as a measure of economy (Rs. 14.21 lakhs), and non-appointment of officers and staff under the scheme "Additional Departmental Staff and Equipments" owing to non-receipt of sanction (Rs. 2.56 lakhs)

(iii) The above saving was partly counterbalanced by substantial excess under:—

| | | | | Total grant | Actual expenditure | Excess+ Saving— |
|---------------------------|----|----|-------|----------------------|-----------------------|--------------------|
| | | | | (In lakhs of rupees) | | |
| A—Superintendence— | | | | | | |
| O | .. | .. | 45.47 | } 51.06 | 58.83 | +7.77 |
| R | .. | .. | 5.59 | | | |

Provision of Rs. 5.59 lakhs made by reappropriation on 31st March 1970 was due to payment of increased rates of dearness allowance to staff and more expenditure on account of conversion of posts of Inspector of Co-operatives into Gazetted ones. Reasons for the final excess of Rs. 7.77 lakhs are awaited.

F—Transfer to the State Agricultural (Relief and Guarantee) Fund—

| | | | | | | |
|---|----|----|------|------|------|----|
| R | .. | .. | 2.83 | 2.83 | 2.83 | .. |
|---|----|----|------|------|------|----|

Reasons for the excess are awaited.

(iv) In view of the eventual excess, reduction of provision by surrender proved excessive under :—

| Group-head | Total grant | Actual expenditure | Excess+ Saving— |
|---|----------------------|--------------------|-----------------|
| | (In lakhs of rupees) | | |
| D—Development Schemes— | | | |
| D(v)—Third Five-Year Plan (Committed Expenditure)— | | | |
| O 24.20 | } 21.66 | 23.85 | +2.19 |
| R —2.54 | | | |

Surrender of Rs. 2.54 lakhs was made on 31st March 1970 mainly on the ground of non-filling up of posts of Auditors of Co-operative Societies. Reasons for the final excess of Rs. 2.19 lakhs are awaited.

(v) **State Agricultural Credit, Relief and Guarantee Fund**: The fund was set up during the Second Plan period for rendering financial assistance to Co-operative Credit Societies unable to recover dues on account of natural calamities.

The fund is created with contributions made by the Government from time to time. The expenditure to be met from the fund is initially debited to this grant and is transferred to the fund account before the close of the accounts of the year.

During 1969—70 Rs. 2.83 lakhs were credited to the fund, but there was no disbursement from it.

The balance at the credit of the fund on 31st March 1970 was Rs. 8.03 lakhs.

An account of the transactions of the fund is given in statement no. 16 of Finance Accounts 1969-70

Grant No. 26 Industries—Industries.

| Major heads "35—Industries" and "96—Capital Outlay on Industrial and Economic Development." | Total grant or appropriation Rs | Actual expenditure Rs. | Excess+ Saving— Rs. |
|---|------------------------------------|---------------------------|------------------------|
| Rs. | | | |
| Voted— | | | |
| Original .. 5,25,91,000 | } 5,25,91,001 | 4,32,62,180 | —93,28,821 |
| Supplementary .. 1 | | | |
| Amount surrendered during the year (March 1970) | .. | .. | 78,18,860 |
| Charged— | | | |
| Original .. 1,11,000 | } 1,11,000 | 1,00,000 | —11,000 |
| Supplementary | | | |
| Amount surrendered during the year (March 1970) | .. | .. | 11,000 |

The expenditure in the voted grant does not include Re. 1 spent on investment in share capital of Westinghouse Saxby Farmer Limited from out of advance from Contingency Fund sanctioned in August 1969 but not recouped to the fund till the close of the year.

The expenditure in the charged appropriation does not include Rs. 96,955 spent from out of advance from Contingency Fund sanctioned in July 1969 but not recouped to the fund till the close of the year.

Notes and comments—

(i) Provision remained wholly unutilised under:—

| Group-head | Total grant | Actual expenditure | Excess + Saving— |
|------------|----------------|-----------------------|---------------------|
|------------|----------------|-----------------------|---------------------|

(In lakhs of rupees)

“96—Capital Outlay on Industrial and Economic Development.”**G—Investment in Co-operative Societies—****Investment in Shares of Co-operative Organisations—**

| | | | | | | | |
|---|----|----|--------|---|----|----|----|
| O | .. | .. | 15.00 | } | .. | .. | .. |
| R | .. | .. | -15.00 | | | | |

Non-utilisation of the provision was due to diversion of the scheme to the State plan as a post-budget decision.

H—Development Schemes—**H(a)—Fourth Five-Year Plan—****H(a)23— West Bengal Financial Corporation—****Investment in Share Capital—**

| | | | | | | | |
|---|----|----|--------|---|----|----|----|
| O | .. | .. | 13.55 | } | .. | .. | .. |
| R | .. | .. | -13.55 | | | | |

Non-investment was due to a post-budget decision for implementation of the second phase of augmentation of the share capital in the next year.

H(b)—Centrally-sponsored Schemes (New Schemes)—**Investment in Co-operative Societies—****Co-operation—****1. Margin Money to Apex Marketing Society for Fertilizer business—**

| | | | | | | | |
|---|----|----|--------|---|----|----|----|
| O | .. | .. | 11.00 | } | .. | .. | .. |
| R | .. | .. | -11.00 | | | | |

Non-payment of margin money was due to non-qualifying of West Bengal Apex Marketing Society for further assistance by stepping up fertilizer business.

| Group-head | Total grant | Actual expenditure | Excess+ Saving— |
|------------|----------------|-----------------------|--------------------|
|------------|----------------|-----------------------|--------------------|

(In lakhs of rupees)

F—Capital Outlay on Departmental Commercial Undertakings—

F(3)—Acquisition of Gas Supply Undertaking of Calcutta—

Payment of Compensation to Oriental Gas Company Ltd.—

| | | | |
|----|-------|----|--------|
| .. | 10.00 | .. | -10.00 |
|----|-------|----|--------|

Non-payment of compensation was due to non-formation of Tribunal for determining the amount of compensation.

In the preceding year also, the entire provision of Rs. 10.00 lakhs remained unutilised.

H—Development Schemes—

H(a)—Fourth Five-Year Plan—

Investment in Government Commercial and Industrial Undertakings—

Agriculture—

(Agriculture Credit Corporation)

5. State's Contribution to the Share Capital of Agriculture Credit Corporation—

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

Non-payment of the contribution to the share capital was due to non-setting up of the Corporation.

Industries—

(Large and Medium Industries)

10. Expansion of Kalyani Spinning Mills Ltd.—

Investment in Share Capital—

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

The non-investment was due to non-expansion of the Habra Unit owing to loss suffered during previous two years.

F—Capital Outlay on Departmental Commercial Undertakings—

F(2)—Acquisition of premises of Art and United Potteries at Belghoria for a Training-cum-Production Centre—

| | | | | | | | |
|---|----|----|-------|---|----|----|----|
| O | .. | .. | 4.91 | } | .. | .. | .. |
| R | .. | .. | -4.91 | | | | |

Saving was due to non-payment of compensation money owing to acquisition case being sub-judice.

In the preceding year also, the entire provision remained unutilised for the same reason.

(ii) Substantial provision remained unutilised under the following group-heads also:—

| Group-head | | | | Total grant | Actual expenditure | Excess+ Saving— |
|-----------------------------|----|----|--------|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | | | | |
| "35—Industries." | | | | | | |
| D—Development Schemes— | | | | | | |
| D(a)—Fourth Five-Year Plan— | | | | | | |
| O | .. | .. | 24.88 | } 9.73 | 7.17 | -2.56 |
| R | .. | .. | -15.15 | | | |

The total shortfall of Rs. 17.71 lakhs (71 per cent. of the provision) was mainly due to non-implementation of the scheme "Setting up of new Press for Printing works of the Legislature, High Court, etc." owing to non-importation of monocraster for want of foreign exchange and on account of difficulties in securing import licence (Rs. 5.50 lakhs), partial implementation of "Craftsmen Training Scheme" (Rs. 5.32 lakhs), partial implementation of the scheme "Reorganisation of the Geological Prospecting Branch of the State's Mines and Minerals Directorate" owing to non-filling up of posts for 'Ground Water Cell' on account of non-receipt of sanction (Rs. 3.43 lakhs), and non-implementation of the scheme "National Apprenticeship Training" owing to non-filling up of posts on account of non-receipt of sanction (Rs. 1.00 lakh).

In the preceding two years, savings formed 60 per cent. and 84 per cent. of the provision.

A—Industries—

A(3)—Industrial Development—

| | | | | | | |
|---|----|----|-------|---------|-------|-------|
| O | .. | .. | 40.06 | } 30.38 | 30.41 | +0.03 |
| R | .. | .. | -9.68 | | | |

The net saving of Rs. 9.65 lakhs was the result of saving of Rs. 15.00 lakhs under the scheme "Acquisition of land for Industrial Development" on account of non-payment of compensation in view of pending court cases partly set off by excess of Rs. 5.39 lakhs under the scheme "Ipecac Cultivation Scheme" owing to payment of dearness allowance at enhanced rates and repairs to Ipecac nurseries.

D—Development Schemes—

D(d)—Centrally-sponsored Schemes (1966-69) and Committed Expenditure—

| | | | | | | |
|---|----|----|-------|---------|-------|-------|
| O | .. | .. | 20.46 | } 20.60 | 11.29 | -9.31 |
| R | .. | .. | 0.14 | | | |

The net saving of Rs. 9.17 lakhs was due to partial implementation of the scheme "Expansion of Craftsman Training" mainly owing to non-receipt of machines and tools from the supplier (Rs. 7.46 lakhs), and less expenditure on the scheme "National Apprenticeship Training" mainly for non-finalisation of proposal for continuance of payment of honorarium to the visiting lecturers (Rs. 1.70 lakhs).

| Group-head | Total grant | Actual expenditure | Excess + Saving— |
|---|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| "96—Capital Outlay on Industrial and Economic Development." | | | |
| H—Development Schemes— | | | |
| H(a)—Fourth Five-Year Plan— | | | |
| Investments in Government Commercial and Industrial Undertakings— | | | |
| Animal Husbandry— | | | |
| 8. Investment in Share Capital of the West Bengal Dairy and Poultry Development Corporation (Private) Ltd.— | | | |
| O 10.00 | } 2.00 | 2.00 | .. |
| R -8.00 | | | |
| Non-investment of 80 per cent. of the provision was due to imposition of cut in Plan allocation. | | | |
| Co-operation— | | | |
| 16. Development of Processing Societies— | | | |
| O 7.00 | } 1.40 | 1.40 | .. |
| R -5.60 | | | |
| 13. Expansion of Rural Credit— | | | |
| Strengthening of Central Co-operative Bank— | | | |
| O 6.00 | } 1.00 | 1.00 | .. |
| R -5.00 | | | |
| 15. Development of Agricultural Marketing Societies— | | | |
| Agricultural Marketing Societies (Primary)— | | | |
| O 6.41 | } 4.16 | 4.16 | .. |
| R -2.25 | | | |

In the above cases, less investments were due to observance of economy.

| Group-head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving — |
|--|-------------|--|----------------------|
| Fisberies— | | | |
| 7. State Fisheries Development Corporation— | | | |
| Investment in Share Capital— | 5·00 | 3·00 | —2·00 |

The saving of Rs. 2·00 lakhs was due to less investment for late issue of Government order.

(iii) A portion of the above saving was reappropriated as additional funds to the following group-heads to cover the excess under them :—

| Group-head | Total grant | Actual expenditure (In lakhs of rupees) | Excess + Saving — |
|--|-------------|--|----------------------|
| “96—Capital Outlay on Industrial and Economic Development.” | | | |
| H—Development Schemes— | | | |
| H(a)—Fourth Five-Year Plan— | | | |
| Investments in Government Commercial and Industrial Undertakings— | | | |
| Industries— | | | |
| (Large and Medium Industries) | | | |
| 9. West Bengal Industrial Development Corporation Ltd.— | | | |
| Investment in Share Capital— | | | |
| O .. 15·00 | } 23·00 | 23·00 | .. |
| R .. 8·00 | | | |

Provision of Rs. 8·00 lakhs by reappropriation was due to additional investment required for new ventures undertaken by the corporation.

Capital Outlay on Departmental Commercial Undertaking—

| | | | |
|---|---------|-------|-------|
| Industries— | | | |
| (Large and Medium Industries) | | | |
| Setting up of large Industrial Areas— | | | |
| 1. Industrial Housing Project at Haldia— | | | |
| O .. 15·00 | } 18·00 | 18·90 | +0·90 |
| R . 3·00 | | | |

Reappropriation of Rs. 3·00 lakhs was for urgent completion of the first and second phases of the project.

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|------------|-------------|--------------------|----------------------|
|------------|-------------|--------------------|----------------------|

(In lakhs of rupees)

“35—Industries.”**D—Development Schemes—****D(f)—Centrally-sponsored Schemes of Third Plan Period (Committed Expenditure)—**

| | | | | | | |
|---|----|-------|---|-------|-------|-------|
| O | .. | 27.33 | } | 31.49 | 32.57 | +1.08 |
| R | .. | 4.16 | | | | |

The total excess of Rs. 5.24 lakhs occurred under the schemes “Expansion of Craftsman Training”, and “National Apprenticeship Training” due mainly to payment of dearness allowance at enhanced rates.

D(e)—Third Five-Year Plan (Committed Expenditure)—

| | | | | | | |
|---|----|-------|---|-------|-------|-------|
| O | .. | 10.22 | } | 11.34 | 12.38 | +1.04 |
| R | .. | 1.12 | | | | |

The total excess of Rs. 2.16 lakhs occurred under “Ipecac Cultivation Scheme” mainly for employment of more casual labourers and payment of increased rates of dearness allowance.

(iv) Another substantial portion of the above saving was reappropriated to the following group-heads for additional expenditure on various investments, which could not be anticipated at the budget stage:—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|------------|-------------|--------------------|----------------------|
|------------|-------------|--------------------|----------------------|

(In lakhs of rupees)

“96—Capital Outlay on Industrial and Economic Development.”**H—Development Schemes—****H(a)—Fourth Five-Year Plan—****Investments in Co-operative Societies—****Co-operation—****19. Investment in shares of Co-operative Organisations—**

| | | | | | | |
|---|----|-------|-------|----|-------|----|
| R | .. | 19.78 | 19.78 | .. | 19.78 | .. |
|---|----|-------|-------|----|-------|----|

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

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|---|----------------|-----------------------|----------------------|
| (In lakhs of rupees) | | | |
| H(b)—Centrally-sponsored Schemes (New Schemes)— | | | |
| Investment in Co-operative Societies— | | | |
| Co-operation— | | | |
| 2. Setting up of Units for Proces- sing Agricultural Produces— | | | |
| R .. | 12.00 | 12.00 | .. |
| 3. Accelerated Programme of Consumers' Co-operatives— | | | |
| R .. | 4.46 | 4.83 | +0.37 |

(v) The following is a case of uncovered excess; there was, however, scope for providing more funds by reappropriation in view of the overall saving in the grant:—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|---|----------------|-----------------------|----------------------|
| (In lakhs of rupees) | | | |
| "35—Industries." | | | |
| A—Industries— | | | |
| A(4)—Technical Training Schemes— | | | |
| O .. | 42.84 | 44.41 | 47.98 |
| R .. | 1.57 | | |
| +3.57 | | | |

Reasons for excess are awaited.

Grant No. 27—Industries—Cottage Industries (All voted).

| | | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|----------------|-----------------------|----------------------|
| | | Rs. | Rs. | Rs. |
| Major heads "35—Industries" and "96—Capital Outlay on Industrial and Economic Development." | | | | |
| Rs. | | | | |
| Original .. | 2,38,58,000 | 2,38,58,000 | 2,29,47,078 | —9,10,922 |
| Supplementary .. | .. | | | |
| Amount surrendered during the year (March 1970) | | | | |
| .. | .. | .. | .. | 3,68,335 |

Notes and comments—

(i) Substantial provision remained unutilised under the following :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|------------|-------------|--------------------|----------------------|
|------------|-------------|--------------------|----------------------|

(In lakhs of rupees)

“35—Industries.”

B—Development Schemes—

B(ii)—Centrally-sponsored Schemes
(New Schemes)—

| | | | | | | |
|---|----|-------|---|-------|-------|-------|
| O | .. | 16.80 | } | 12.67 | 13.55 | +0.88 |
| R | .. | -4.13 | | | | |

Withdrawal of Rs. 4.13 lakhs by reappropriation on 31st March 1970 was due to anticipated shortfall in expenditure on schemes “Rehabilitation of displaced goldsmiths” on account of restriction imposed by the Government of India on payment of grants-in-aid to goldsmiths students consequent on the promulgation of Gold Control Act (Rs. 2.56 lakhs), and “Intensive Development of Small Industries in Rural Areas” mainly due to cut in release of funds imposed by the Government of India (Rs. 1.57 lakhs).

Reasons for the final excess of Rs. 0.88 lakh are awaited.

(ii) Substantial excess occurred under :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|------------|-------------|--------------------|----------------------|
|------------|-------------|--------------------|----------------------|

(In lakhs of rupees)

“35—Industries.”

B—Development Schemes—

B(v)—Third Five-Year Plan
(Committed Expenditure)—

| | | | | | | |
|---|----|-------|---|-------|-------|-------|
| O | .. | 33.99 | } | 37.89 | 39.34 | +1.45 |
| R | .. | 3.90 | | | | |

The total excess of Rs. 5.35 lakhs was mainly due to more expenditure on the schemes “Supply of processed clay for Sanitary wares and Electrical goods” owing to payment of increased rates of dearness allowance to staff and purchase of materials for the execution of orders received at the end of the year (Rs. 2.28 lakhs), “Reorganisation of the Directorate of Cottage and Small Scale Industries”, “Handloom Industry”, “Development of Lac Industries” and “Model Servicing for Tannery” owing to sanction of increased rates of dearness allowance to staff (Rs. 1.22 lakhs).

| | | | Total grant | Actual expenditure | Excess + Saving — |
|-----------------------|----|-------|----------------|-----------------------|----------------------|
| (In lakhs of rupees) | | | | | |
| A—Cottage Industries— | | | | | |
| A(i)—Direction— | | | | | |
| O | .. | 17.86 | 20.65 | 21.34 | +0.69 |
| R | .. | 2.79 | | | |

Rs. 2.79 lakhs were provided by reappropriation on 31st March 1970 due to sanction of increased rates of dearness allowance to staff.

"96—Capital Outlay on Industrial and Economic Development."

D—Development Schemes—

D(a)—Fourth Five-Year Plan—

D(a)3—Construction of Sales Emporium Building at New Delhi—

| | | | | | |
|---|----|------|------|------|----|
| O | .. | 0.01 | 2.80 | 2.80 | .. |
| R | .. | 2.79 | | | |

Reasons for the provision of Rs. 2.79 lakhs by reappropriation on 31st March 1970 are awaited.

(iii) The following is a case of unnecessary provision of funds by reappropriation :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|------------|----------------|-----------------------|----------------------|
|------------|----------------|-----------------------|----------------------|

(In lakhs of rupees)

"35—Industries."

A—Cottage Industries—

A(2)—Development of Cottage and Small Scale Industries—

| | | | | | |
|---|----|---------|---------|---------|-------|
| O | .. | 1,02.61 | 1,11.41 | 1,02.36 | —9.05 |
| R | .. | 8.80 | | | |

Rs. 8.80 lakhs were provided by reappropriation on 31st March 1970 mainly due to sanction to construction of staff quarters at Durgapur Industries Centre of the small scale industries (Rs. 4.68 lakhs), and sanction of increased rates of dearness allowance to staff of all the small scale industries units (Rs. 3.75 lakhs).

Reasons for the final saving of Rs. 9.05 lakhs are awaited.

| | | Total grant or appropriation | Actual expenditure | Excess + Saving - |
|------------------------------------|--------------|---------------------------------|-----------------------|----------------------|
| | | Rs. | Rs. | Rs. |
| Major head "35—Industries." | | | | |
| | | Rs. | | |
| Voted— | | | | |
| Original | .. 60,30,000 | } 62,62,000 | 61,40,325 | -1,21,675 |
| Supplementary | .. 2,32,000 | | | |
| Amount surrendered during the year | | .. | .. | — |
| <i>Charged—</i> | | | | |
| Original | .. 26,000 | } 26,000 | 26,000 | .. |
| Supplementary | .. .. |  |  |  |
| Amount surrendered during the year | | .. | .. | .. |

Grant No. 29—Community Development Projects, etc.

| | | Total grant or appropriation | Actual expenditure | Excess + Saving - |
|--|----------------|---------------------------------|-----------------------|----------------------|
| | | Rs. | Rs. | Rs. |
| Major heads "37—Community Development Projects, National Extension Service and Local Development Works", "109—Capital Outlay on Other Works", "16—Interest on Debt and Other Obligations", "Debt raised in India" and "Loans to Local Funds, Private Parties, etc." | | | | |
| | | Rs. | | |
| Voted— | | | | |
| Original | .. 5,40,21,000 | } 5,40,21,000 | 5,19,60,303 | -20,60,697 |
| Supplementary | .. .. |  |  |  |
| Amount surrendered during the year | | .. | .. | .. |
| <i>Charged—</i> | | | | |
| Original | .. 88,40,000 | } 89,53,000 | .. | -89,53,000 |
| Supplementary | .. 1,13,000 | | | |
| Amount surrendered during the year | | .. | .. | .. |

Notes and comments—

Voted grant

(i) The entire saving of Rs. 20.61 lakhs remained unsurrendered.

In the previous year also, no portion of the saving of Rs. 30.03 lakhs was surrendered.

(ii) Substantial provision remained unutilised under :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|------------|-------------|--------------------|----------------------|
|------------|-------------|--------------------|----------------------|

(In lakhs of rupees)

“37—Community Development Projects, National Extension Service and Local Development Works.”

I—Community Development Projects—

Development Schemes—

Fourth Five-Year Plan—

C—Animal Husbandry and Agriculture Extension—

| | | | | | | |
|---|----|-------|---|------|------|-------|
| O | .. | 14.72 | } | 5.29 | 3.72 | -1.57 |
| R | .. | -9.43 | | | | |

The total saving of Rs. 11.00 lakhs (75 per cent. of the original provision) was mainly due to partial implementation of the scheme “Equipment and medicine for Veterinary Dispensary-cum-peripatetic service centres” owing to less purchase of equipment and medicines on account of late receipt of sanction (Rs. 5.43 lakhs), and non-execution of “Miscellaneous Agricultural Schemes” owing to late revision of the schemes (Rs. 5.00 lakhs).

“109—Capital Outlay on Other Works.”

L—Community Development Projects—

Development Schemes—

Fourth Five-Year Plan—

L(2)—Housing—Converted Blocks—

| | | | | | | |
|---|----|--------|---|------|------|-------|
| O | .. | 14.00 | } | 4.00 | 3.67 | -0.33 |
| R | .. | -10.00 | | | | |

The total shortfall of Rs. 10.33 lakhs (74 per cent. of provision) was attributed to non-construction of buildings due to non-selection of sites.

| Group-head | Total grant | Actual expenditure | Excess + Saving — | |
|---|-------------|--------------------|----------------------|-------|
| (In lakhs of rupees) | | | | |
| “37—Community Development Projects, National Extension Service and Local Development Works.” | | | | |
| I—Community Development Projects— | | | | |
| Development Schemes— | | | | |
| Fourth Five-Year Plan— | | | | |
| B—Project/Block Headquarters— | | | | |
| O .. | 28.98 | } 24.65 | 22.30 | —2.35 |
| R .. | —4.33 | | | |

Withdrawal of Rs. 4.33 lakhs by reappropriation on 31st March 1970 was due to non-construction of Block Headquarters owing to non-selection of sites. The final saving of Rs. 2.35 lakhs was due to non-completion of Administrative buildings (Rs. 1.35 lakhs), and non-payment of arrear claims as these were not settled by local officers (Rs. 1.00 lakh).

LOANS AND ADVANCES BY STATE/ UNION TERRITORY GOVERNMENTS.

“Loans to Local Funds, Private Parties, etc.”

Development Schemes—

Fourth Five-Year Plan—

O—Loans and Advances under
Community Development Projects—

O(2)—Irrigation Schemes—

| | | | | |
|------|-------|------|------|-------|
| O .. | 7.00 | } .. | 0.96 | +0.96 |
| R .. | —7.00 | | | |

O(1)—Reclamation of Waste
Land—

| | | | | |
|------|-------|------|------|-------|
| O .. | 3.00 | } .. | 0.10 | +0.10 |
| R .. | —3.00 | | | |

In these cases, withdrawal of entire provision by reappropriation on 31st March 1970 was attributed to dropping of the schemes at the time of final plan allocation for the C. D. programme.

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|---|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | |
| “37—Community Development Projects, National Extension Service and Local Development Works.” | | | |
| I—Community Development Projects— | | | |
| Development Schemes— | | | |
| Fourth Five-Year Plan— | | | |
| E—Social Education— | | | |
| O .. 10.85 | } 6.35 | 7.05 | +0.70 |
| R .. -4.50 | | | |

The net saving of Rs. 3.80 lakhs was due to dropping of the scheme “Social Education Centres” on account of curtailment of the Plan allocation.

F—Communication—

| | | | |
|------------|--------|------|-------|
| O .. 5.00 | } 1.00 | 2.09 | +1.09 |
| R .. -4.00 | | | |

Withdrawal of Rs. 4.00 lakhs by reappropriation on account of revision of the scheme towards the end of the year proved excessive. The final excess of Rs. 1.09 lakhs was due to certain unanticipated expenditure.

H—Local Development Works—

| | | | |
|------------|--------|------|-------|
| O .. 4.00 | } 2.00 | 1.58 | -0.42 |
| R .. -2.00 | | | |

The total saving of Rs. 2.42 lakhs (60 per cent. of provision) was due to less local demand for the Development Works Programme and non-completion of works connected with the scheme “Water Supply.”

“Loans to Local Funds, Private Parties, etc.”

Development Schemes—

Fourth Five-Year Plan—

O—Loans and Advances under Community Development Projects—

O(4)—Productive Schemes for promotion of Animal Husbandry—

| | | | |
|------------|--------|------|-------|
| O .. 3.50 | } 0.50 | 0.85 | +0.35 |
| R .. -3.00 | | | |

The total shortfall of Rs. 2.65 lakhs (76 per cent. of the original provision) was due to revision of the scheme towards the end of the year.

(iii) Substantial excess occurred under:—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|---|-------------|-----------------------|----------------------|
| (In lakhs of rupees) | | | |
| “37—Community Development Projects, National Extension Service and Local Development Works.” | | | |
| I—Community Development Pro- jects— | | | |
| Development Schemes— | | | |
| Fourth Five-Year Plan— | | | |
| D—Health and Rural Sanitation— | | | |
| O .. | 4.00 | } 9.77 | 8.17 |
| R .. | 5.77 |  |  | } —1.60 |

Additional provision of Rs. 5.77 lakhs by reappropriation on 31st March 1970 was for meeting arrear claims connected with the works executed during the previous year. Reasons for the final saving of Rs. 1.60 lakhs are awaited.

**“109—Capital Outlay on
Other Works.”**L—Community Development Pro-
jects—

Development Schemes—

Fourth Five-Year Plan—

L(i)—Irrigation—Converted Blocks—

| | | | | |
|------|------|--------|------|-------|
| O .. | 1.29 | } 4.13 | 5.52 | +1.39 |
| R .. | 2.84 | | | |

Of the total excess of Rs. 4.23 lakhs, excess of Rs. 2.84 lakhs was mainly for meeting committed liabilities in respect of works taken up in earlier years. Reasons for the balance excess of Rs. 1.39 lakhs are awaited.

(iv) The following is a case of failure on the part of the Department to utilise funds by reappropriation to the appropriate group-heads:—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|---|-------------|-----------------------|----------------------|
| (In lakhs of rupees) | | | |
| “37—Community Development Pro- jects, National Extension Service and Local Development Works.” | | | |
| K—Lump provision for Additional Dearness Allowance— | 14.34 | .. | —14.34 |

Charged appropriation

(i) The entire provision remained unutilised. In view of this, supplementary provision of Rs. 1.13 lakhs made in March 1970 proved unnecessary.

(ii) No portion of the saving was surrendered.

Non-utilisation of the entire provision was due to non-repayment of the loans received from the Government of India and non-payment of interest on loans owing to non-receipt of necessary sanction from the Government.

Grant No. 30—Labour and Employment (All voted).

| | | Total grant | Actual expenditure | Excess + Saving — |
|---|----------------|-------------|--------------------|-------------------|
| | | Rs. | Rs. | Rs. |
| Major head "38—Labour and Employment." | | | | |
| | Rs. | | | |
| Original | .. 5,05,61,000 | 5,05,61,000 | 4,95,46,161 | —10,14,839 |
| Supplementary | .. .. |  |  |  |
| Amount surrendered during the year | .. | .. | .. | .. |

Notes and comments—

(i) Substantial provision remained unutilised under the following :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|---|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| I—Development Schemes— | | | |
| I(i)—Fourth Five-Year Plan— | | | |
| Craftsmen Training and Labour Welfare— | | | |
| 5. Employees' State Insurance Scheme— | | | |
| O | .. 51.92 | .. | 13.43 |
| R | .. —51.92 | | |
| | | | +13.43 |

The entire provision was withdrawn by reappropriation on 30th March 1970 on the grounds of non-implementation, as a measure of economy, of the schemes "Opening of Service Dispensaries" (Rs. 12.32 lakhs), "Extension of Medical Benefit to the Insured persons" (Rs. 10.48 lakhs), "Extension of Specialists' service to the Insured persons and their families" (Rs. 9.52 lakhs), "Opening of Diagnostic

Centres" (Rs. 3.20 lakhs), and non-commissioning of the E.S.I. Hospital at Gourhati under the scheme "Hospital cost for the Insured Workers and their families" (Rs. 16.40 lakhs).

The eventual excess of Rs. 13.43 lakhs contributed by actual expenditure of Rs. 11.96 lakhs and Rs. 1.47 lakhs under the Schemes "Hospital cost for the Insured Workers and their families" and "Extension of Medical Benefit to the Insured persons" proved that the withdrawals of the entire provision by reappropriations from these schemes were not justified. Reasons for the excess are awaited.

(ii) Under the following group-heads, substantial excess occurred due mainly to non-provision of adequate funds by reappropriation out of lump-sum provision for additional dearness allowance :—

| Group-head | | Total grant | Actual expenditure | Excess + Saving - |
|---------------------------------|----|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | | |
| A—Labour— | | | | |
| O | .. | 17.83 | 18.88 | 20.19 |
| R | .. | 1.05 |  |  | +1.31 |
| D—Resettlement and Employment — | | | | |
| O | .. | 19.94 | 21.91 | 22.26 |
| R | .. | 1.97 |  |  | +0.35 |

(iii) In the following case, provision of funds by reappropriation on 30th March 1970 proved largely excessive :—

| Group-head | | Total grant | Actual expenditure | Excess + Saving - |
|---|----|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | | |
| I(iii)—Annual Plan Schemes (1966-69) and Committed Expenditure— | | | | |
| Labour and Labour Welfare— | | | | |
| 3. Employees' State Insurance Scheme— | | | | |
| O | .. | 79.00 | 1,16.30 | 96.52 |
| R | .. | 37.30 |  |  | —19.78 |

Rs. 37.30 lakhs were provided by reappropriation due to more expenditure on medicine for treatment of the insured persons and their families and opening of more Rajya Bima Ousadhalayas.

Reasons for the eventual saving of Rs. 19.78 lakhs are awaited.

84 Grant No. 31—Miscellaneous Social and Developmental Organisations –Welfare of Scheduled Tribes and Castes and Other Backward Classes (All voted).

| | Total grant | Actual expenditure | Excess + Saving – |
|--|-------------|--------------------|-------------------|
| | Rs. | Rs. | Rs. |
| Major head “39—Miscellaneous Social and Developmental Organisations.” | | | |
| | Rs. | | |
| Original .. | 2,28,47,000 | } 2,34,43,000 | 2,35,67,885 |
| Supplementary .. | 5,96,000 |  |  | +1,24,885 |
| Amount surrendered during the year .. .. | .. .. | .. | .. .. |

Notes and comments—

(i) Excess of Rs 1,24,885 over the voted grant requires regularisation.

(ii) Excess of Rs 1.25 lakhs was the net result of excess of Rs. 6.97 lakhs under 25 sub-heads partly counterbalanced by final saving of Rs. 5.72 lakhs under 13 other sub-heads.

Sub-heads under which excess occurred are given in Appendix I.

(iii) Substantial excess occurred under :—

| Group-head | Total grant | Actual expenditure | Excess + Saving – |
|------------|-------------|--------------------|-------------------|
|------------|-------------|--------------------|-------------------|

(In lakhs of rupees)

B—Development Schemes—

B(II)—Centrally-sponsored Schemes (New Schemes)—

B(II)(b)—Scheduled Castes—

| | | | | |
|------|-------|-----------|---------|-------|
| O .. | 90.50 | } 1,04.66 | 1,08.33 | +3.67 |
| S .. | 5.96 | | | |
| R .. | 8.20 | | | |

Supplementary grant of Rs. 5.96 lakhs obtained in March 1970 for meeting increased expenditure on scholarships to scheduled caste students reading in post-secondary stage could cover only one-third of the additional requirement of Rs. 17.83 lakhs.

Grant No. 31 — Miscellaneous Social and Developmental Organisations — Welfare of Scheduled Tribes and Castes and Other Backward Classes (All voted) —concl'd. 85

(iv) Provision remained unutilised wholly or to a substantial extent under :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|------------|-------------|--------------------|-------------------|
|------------|-------------|--------------------|-------------------|

(In lakhs of rupees)

B—Development Schemes—

B(II)—Centrally-sponsored Schemes—
(New Schemes)—

| | | | |
|-------------------------|------|----|-------|
| B(II)(d)—Other Schemes— | 2.50 | .. | —2.50 |
|-------------------------|------|----|-------|

The saving was attributed to non-implementation of detailed schemes in respect of "Rehabilitation of Nomadic and Denotified Tribes" due to delayed receipt of the approval of Government of India.

B(II)(a)—Scheduled Tribes—

| | | | | | |
|---|----|-------|---------|-------|-------|
| O | .. | 24.40 | } 17.55 | 17.70 | +0.15 |
| R | .. | —6.85 | | | |

The net shortfall of Rs. 6.70 lakhs was due to cut imposed by Government of India.

Grant No. 32 — Miscellaneous Social and Developmental Organisations —Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes (All voted).

| | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|-------------------|
| | Rs. | Rs. | Rs. |
| Major head "39 Miscellaneous Social and Developmental Organisations." | | | |
| | Rs. | | |
| Original .. | 1,69,77,000 | } 2,01,56,075 | +21,83,075 |
| Supplementary .. | 9,96,000 | | |
| Amount surrendered during the year (March 1970) .. | .. | .. | 5,79,918 |

Notes and comments—

(i) Expenditure exceeded the voted grant by Rs. 21,83,075; the excess requires regularisation.

(ii) Surrender of Rs. 5.80 lakhs on the last day of the financial year proved wrong in view of the eventual excess.

86 **Grant No. 32—Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes (All voted)—contd.**

(iii) Excess of Rs. 21.83 lakhs was the net result of excess of Rs. 37.85 lakhs under 27 sub-heads partly counterbalanced by final saving of Rs. 10.22 lakhs under 29 other sub-heads and surrender of Rs. 5.80 lakhs made on 31st March 1970.

Sub-heads under which excess occurred are given in Appendix I.

(iv) Supplementary grant of Rs. 9.96 lakhs obtained in March 1970 for meeting larger developmental and committed expenditure in respect of certain schemes proved largely inadequate.

(v) The following is a case of net budgeting and excess under it mainly accounted for the excess over the grant as a whole :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|----------------------|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | |
| E—Suspense Charges— | .. | 31.44 | +31.44 |

Although gross system of voting was introduced in the State from 1963-64, the provision under this group-head continued to be on net basis. The actual expenditure of Rs 31.44 lakhs is also net after deduction of credits of Rs 84.60 lakhs from the debits following the budget. Provision neither for the debits nor for the credits was made.

Reasons for the excess are awaited.

(vi) Excess occurred under the following group-heads also:—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|----------------------|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | |

B—Miscellaneous—

B(e)—Construction Board—

| | | | | | | |
|---|----|-------|---|-------|-------|--------|
| O | .. | 57.30 | } | 63.96 | 64.52 | + 0.56 |
| R | .. | 6.66 | | | | |

The total excess of Rs. 7.22 lakhs was mainly due to payment of dearness allowance to staff at enhanced rate and increased price of spare parts, fuel and lubricants.

B(c)—State Statistical Bureau—

| | | | | | | |
|---|----|-------|---|-------|-------|-------|
| O | .. | 15.29 | } | 16.84 | 17.90 | +1.06 |
| R | .. | 1.55 | | | | |

Provision of Rs. 1.55 lakhs made by reappropriation on 31st March 1970 was mainly due to payment of increased rates of dearness allowance to staff. Reasons for the final excess of Rs. 1.06 lakhs are awaited.

Grant No. 32—Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes (All voted)—concl'd. 87

(vii) Substantial provision remained unutilised under:—

| Group-head | Total grant | Actual expenditure | Excess + Saving - |
|------------|-------------|--------------------|-------------------|
|------------|-------------|--------------------|-------------------|

(In lakhs of rupees)

B—Miscellaneous—

B(f)—Control of Vagrancy—

| | | | | | |
|---|----|-------|---------|-------|-------|
| O | .. | 32.15 | } 27.48 | 24.94 | -2.54 |
| R | .. | -4.67 | | | |

Out of the total shortfall of Rs. 7.21 lakhs saving of Rs. 5.30 lakhs was due to less expenditure on contingent items on account of transfer of two institutions Dhrubasram and Destitutes' Home, Uttarpara, to the control of the Director of Social Welfare and non-materialisation of the anticipated payment of arrear rent for the food storage godowns.

Reasons for the balance saving of Rs. 1.91 lakhs are awaited.

(viii) The expenditure under this grant includes Rs. 31.44 lakhs (net) under "Suspense Charges". This head accommodates interim transactions for purchase and supply of material, etc. for construction and maintenance works of different departments of Government. The nature and accounting procedure of transactions under this head have been explained in note (xiv) below grant no. 33—Irrigation.

The transactions under each unit of Suspense during 1969-70 are given below:—

| Units | Opening balance | Debits during the year | Credits during the year | Net actuals | Closing balance | |
|-------------------------------------|-----------------|------------------------|-------------------------|--------------|-----------------|----------------|
| Purchases | .. | -98.94 | 59.10 | 32.73 | 26.37 | -72.57 |
| Stock | .. | 74.63 | 32.54 | 28.40 | 4.14 | 78.77 |
| Miscellaneous Public Works Advances | .. | 1,12.59 | 24.38 | 23.45 | 0.93 | 1,13.52 |
| Total | .. | 88.28 | 1,16.02 | 84.58 | 31.44 | 1,19.72 |

Grant No. 33—Irrigation.

| | Total grant or appropriation Rs. | Actual expenditure Rs. | Excess + Saving — Rs. |
|--|--|------------------------------|-----------------------------|
| Major heads "42—Multipurpose River Schemes", "43—Irrigation, Navigation, Embankment and Drainage Works (Commercial)", "44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)", "98—Capital Outlay on Multipurpose River Schemes", "99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)" and "100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)." | | | |
| Rs. | | | |
| Voted— | | | |
| Original .. | 18,93,11,000 | 23,41,43,000 | 20,47,81,391 |
| Supplementary .. | 4,48,32,000 | | |
| | | | -2,93,61,609 |
| Amount surrendered during the year (March 1970) .. | .. | .. | 4,00,00,000 |
| Charged— | | | |
| Original .. | 5,000 | 30,000 | 1,473 |
| Supplementary .. | 25,000 | | |
| | | | -28,527 |
| Amount surrendered during the year .. | .. | .. | .. |

Notes and comments—

(i) In view of the saving of Rs. 2.93.62 lakhs, supplementary grant of Rs. 4.48.32 lakhs obtained in March 1970 proved largely excessive.

In the preceding year, supplementary grant of Rs. 2.94.24 lakhs proved unnecessary in view of the saving of Rs. 2.99.71 lakhs under the grant.

(ii) Expenditure under the grant includes Rs. 2.37.99 lakhs as interest on Capital Outlay on Mayurakshi and Kangsabati Reservoir Projects.

(iii) Surrender of Rs. 4.00.00 lakhs made on the last day of the financial year was in excess of the available saving by Rs. 1.06.38 lakhs.

(iv) The entire provision of Rs. 4 crores remained unutilised under :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|------------|----------------|-----------------------|----------------------|
| | | | (In lakhs of rupees) |

"42—Multipurpose River Schemes."**C—Other Revenue Expenditure—**

(ii)—Damodar Valley Project —

Irrigation and Barrage —

Payments to Damodar Valley Corporation on account of net deficits on Irrigation and Flood Control under Section 37 of the Damodar Valley Act—

| | | | | |
|------|----------|---|----|----|
| O .. | 4,00.00 | } | .. | .. |
| R .. | -4,00.00 | | | |

The exact liabilities of State Government for interest charges and net deficits on irrigation and flood control could not be determined pending final decision of Government of India on the outstanding issues relating to the Damodar Valley Project. Consequently, State Government could not make any payment. Last year also the entire provision of Rs. 4,00.00 lakhs was surrendered for the same reason.

(v) In the following cases also, provision remained unutilised wholly or to a substantial extent:—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|---|----------------|-----------------------|----------------------|
| (In lakhs of rupees) | | | |
| “98—Capital Outlay on Multipurpose River Schemes.” | | | |
| Development Schemes— | | | |
| Fourth Five-Year Plan— | | | |
| 2—Kangsabati Reservoir Project— | | | |
| Tools and Plant (Special)— | | | |
| O .. | 12.00 | } .. | —33.93 |
| R .. | —12.00 | | |
| | | | —33.93 |

Reasons for the withdrawal of the entire provision by reappropriation on 31st March 1970 are awaited.

The minus expenditure of Rs. 33.93 lakhs was attributed to realisation of hire charges inclusive of arrears from 1968-69 of machinery at enhanced rate from other Divisions of the Project.

“44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).”

A—Irrigation Works—

(iii) Development Schemes—

(a)—Fourth Five-Year Plan—

| | | | | | |
|------|--------|------|-------|-------|-------|
| O .. | 51.00 | } .. | 14.79 | 13.69 | —1.10 |
| R .. | —36.21 | | | | |

Of the total shortfall of Rs. 37.31 lakhs (73 per cent. of the provision), shortfall of Rs. 30.20 lakhs was due to non-implementation of individual minor irrigation schemes, reasons for which are awaited. The saving of Rs. 7.07 lakhs was due to postponement of some minor irrigation schemes in the hill areas owing to land slides (Rs. 2.09 lakhs), non-sanction of estimates and non-availability of land (Rs. 1.50 lakhs), postponement of construction of irrigation sluice on account of public opposition (Rs. 1.09 lakhs), partial implementation of one minor irrigation scheme (Rs. 0.90 lakh), non-payment of land charges (Rs. 0.80 lakh) and non-execution of schemes for non-completion of preliminaries (Rs. 0.69 lakh).

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|---|----------------|-----------------------|----------------------|
| (In lakhs of rupees) | | | |
| “33—Capital Outlay on Multipurpose River Schemes.” | | | |
| Development Schemes— | | | |
| Fourth Five-Year Plan— | | | |
| I—Mayurakshi Reservoir Project— | | | |
| I(a)—Dam and Reservoir under Mayurakshi Dam Circle— | | | |
| Works— | | | |
| O .. | 11.00 | } 2.50 | .. |
| R .. | -8.50 | | |
| | | | -2.50 |

Reasons for the total saving of Rs. 11.00 lakhs are awaited.

“44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).”

B—Navigation, Embankment and Drainage Works—

(i) Works—

Works—

| | | | |
|------|-------|--------|-------|
| O .. | 6.82 | } 0.83 | 0.22 |
| R .. | -5.99 | | |
| | | | -0.61 |

The total saving of Rs. 6.60 lakhs (97 per cent. of the provision) was mainly due to non-construction of R. C. box type bridges over Basantapur, Ranaghat and Rajnagar Laltakuri drainage channels and one pucca cart bridge over Rajapur channel (Rs. 3.18 lakhs) and non-construction of quarters and office buildings in North Bengal owing to difficulties in acquiring land (Rs. 2.40 lakhs).

A—Irrigation Works—

(ii)—Miscellaneous Expenditure—

Other Charges—

| | | | |
|------|-------|------|-------|
| O .. | 7.03 | } .. | 1.11 |
| R .. | -7.03 | | |
| | | | +1.11 |

Withdrawal of the entire provision by reappropriation on 31st March 1970 was due to Government decision to transfer the charges connected with reconnaissance

survey of upper catchment of river Teesta and other rivers to the corresponding capital head of account under this grant. Reasons for the eventual excess of Rs. 1.11 lakhs are awaited.

| Group-head | | | Total grant | Actual expenditure | Excess + Saving — |
|----------------------|----|-------|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | | | |
| Establishment — | | | | | |
| O | .. | 20.50 | 19.29 | 16.32 | -2.97 |
| R | .. | -1.21 | | | |

Reasons for the total saving of Rs. 4.18 lakhs are awaited.

(vi) A portion of the above saving was reappropriated to the following group-heads, even so, substantial excess remained uncovered :—

| Group-head | | | Total grant | Actual expenditure | Excess + Saving — |
|----------------------|--|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | | | |

“44 Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).”

B—Navigation, Embankment and Drainage Works

(i) Works—

General Establishment —

| | | | | | |
|---|----|-------|-------|---------|--------|
| O | .. | 72.00 | 86.73 | 1,03.36 | +16.63 |
| R | .. | 14.73 | | | |

Provision of Rs. 14.73 lakhs by reappropriation on 31st March 1970 was mainly due to sanction of dearness allowance at enhanced rates and payment of arrear municipal rates and rent of godowns. Reasons for the final excess of Rs. 16.63 lakhs are awaited.

“42—Multipurpose River Schemes.”

C—Other Revenue Expenditure—

(i) Mayurakshi Reservoir Project—

General Establishment—

| | | | | | |
|---|----|-------|-------|-------|-------|
| O | .. | 12.80 | 13.42 | 16.64 | +3.22 |
| R | .. | 0.62 | | | |

Reasons for the total excess of Rs. 3.84 lakhs are awaited.

Grant No. 33—Irrigation—contd.

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|---|----------------|-----------------------|----------------------|
| (In lakhs of rupees) | | | |
| “98—Capital Outlay on Multipurpose River Schemes.” | | | |
| Development Schemes— | | | |
| Fourth Five-Year Plan— | | | |
| I—Mayurakshi Reservoir Project— | | | |
| II—Barrage and Irrigation— | | | |
| Works— | | | |
| O .. | 6.56 | } 8.88 | 11.60 |
| R .. | 2.32 | | |
| | | | +2.72 |

Reasons for the total excess of Rs 5.04 lakhs are awaited

(vii) Another portion of the above saving was reappropriated to the following, this proved unnecessary or largely excessive in view of the eventual savings —

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|--|----------------|-----------------------|----------------------|
| (In lakhs of rupees) | | | |
| “100 Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).” | | | |
| B—Navigation, Embankment and Drainage Works— | | | |
| Development Schemes— | | | |
| (a)—Fourth Five-Year Plan— | | | |
| O .. | 33.95 | } 49.42 | 33.14 |
| S .. | 7.37 | | |
| R .. | 8.10 | | |
| | | | —16.28 |

Supplementary grant of Rs. 7.37 lakhs was obtained in March 1970 and additional funds of Rs 8.10 lakhs were provided by reappropriation on 31st March 1970 mainly for execution of more works and for meeting liabilities already incurred for better progress of work under the scheme “Re-modelling of the Ajoy right ex-Zemindary embankment for protection of flooded areas from Purucha to Lakuria in police stations Ausgram and Mangalkote, Burdwan.”

Reasons for the final saving of Rs. 16.28 lakhs are awaited.

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|---|----------------------|-----------------------|----------------------|
| | (In lakhs of rupees) | | |
| “42—Multipurpose River Schemes.” | | | |
| C—Other Revenue Expenditure— | | | |
| (i) Mayurakshi Reservoir Project— | | | |
| Maintenance and Repairs— | | | |
| O .. | 20.00 | } 31.59 | 24.68 |
| S .. | 5.00 | | |
| R .. | 6.59 |  |  | — 6.91 |

Provision of Rs. 6.59 lakhs by reappropriation on 31st March 1970 was due to increase in pay and allowances of the work-charged personnel. Reasons for the final saving of Rs. 6.91 lakhs are awaited.

“99 – Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial).”

B—Navigation, Embankment and Drainage Works—

Development Schemes—

(a)—Fourth Five-Year Plan—

| | | | |
|------|-------|---------|-------|
| O .. | 33.88 | } 56.28 | 45.43 |
| S .. | 2.55 | | |
| R .. | 19.85 |  |  | — 10.85 |

Reappropriation of Rs. 19.85 lakhs on 31st March 1970 was mainly due to (a) fulfilment of programme of work including construction of bridges by Public Works Department under “Naibasin Drainage Scheme” (Rs. 15.60 lakhs) and (b) adjustment of land charges under “Maliorbil Drainage Scheme” (Rs. 3.00 lakhs).

The eventual saving of Rs. 10.85 lakhs was the result of saving of Rs. 11.05 lakhs under “Scaldagong Basin Drainage Scheme” owing to stoppage of work due to public opposition partly counterbalanced by excess under other schemes.

“43—Irrigation, Navigation, Embankment and Drainage Works (Commercial).”

B—Navigation, Embankment and Drainage Works—

(b) Unproductive Works—

(i) Working Expenses—

B-2—Maintenance and repairs—

| | | | |
|------|-------|---------|-------|
| O .. | 16.70 | } 29.26 | 26.43 |
| S .. | 3.45 | | |
| R .. | 9.11 |  |  | — 2.83 |

Provision of Rs. 9.11 lakhs was made by reappropriation on 31st March 1970 on the grounds of special repairs to Kulti lock, Chetla wooden bridge, Garia Road bridge and Dabu Pipe sluice and heavy electric consumption in Sonarpur Matla Drainage scheme (Rs. 7.45 lakhs), and special repairs to several lock gates of Hijli Tidal Canal (Rs. 1.60 lakhs). Reasons for the final saving of Rs. 2.83 lakhs are awaited.

(viii) Substantial excess occurred under the following also :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|---|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| “44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).” | | | |

B—Navigation, Embankment and Drainage Works—

(iii) Development Schemes—

(a)—Fourth Five-Year Plan—

| | | | | | | |
|---|----|-------|---|-------|-------|-------|
| O | .. | 15.48 | } | 42.82 | 42.47 | -0.35 |
| R | .. | 27.34 | | | | |

Reasons for provision of Rs. 27.34 lakhs by reappropriation on 31st March 1970 are awaited. The excess occurred under various minor drainage schemes under “Agricultural Programmes—Minor Irrigation.”

“98—Capital Outlay on Multipurpose River Schemes.”

Development Schemes—

Fourth Five-Year Plan—

2—Kangsabati Reservoir Project—

Establishment—

| | | | | | | |
|---|----|-------|---|-------|-------|-------|
| O | .. | 19.00 | } | 29.95 | 31.53 | +1.58 |
| R | .. | 10.95 | | | | |

Reasons for the total excess of Rs. 12.53 lakhs (66 per cent. of the provision) are awaited.

“42—Multipurpose River Schemes.”

C—Other Revenue Expenditure—

(ii)—Damodar Valley Project—

Irrigation and Barrage—

Maintenance and repairs—

| | | | | | | |
|---|----|-------|---|-------|-------|-------|
| O | .. | 50.00 | } | 60.09 | 61.37 | +1.28 |
| S | . | 2.00 | | | | |
| R | .. | 8.09 | | | | |

The total excess of Rs. 9.37 lakhs was mainly due to increase in pay and allowances of workcharged staff and higher market rate of labour and materials.

| Group-head | | | Total grant | Actual expenditure | Excess + Saving — |
|----------------------|----|-------|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | | | |
| Establishment— | | | | | |
| O | .. | 13.00 | } 23.17 | 21.94 | -1.23 |
| S | .. | 3.00 | | | |
| R | .. | 7.17 | | | |

Reasons for the reappropriation of Rs. 7.17 lakhs and for the final saving of Rs. 1.23 lakhs are awaited.

“44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).”

B—Navigation, Embankment and Drainage Works—

Tools and plant—

| | | | | | |
|---|----|------|---------|-------|-------|
| O | .. | 6.50 | } 11.14 | 10.46 | -0.68 |
| R | .. | 4.64 | | | |

The net excess of Rs. 3.96 lakhs was due to purchase of some vehicles.

“100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).”

A—Irrigation Works—

Development Schemes—

(a) Fourth Five-Year Plan—

| | | | | | |
|---|----|------|--------|------|-------|
| O | .. | 4.00 | } 9.00 | 7.68 | -1.32 |
| S | .. | 1.00 | | | |
| R | .. | 4.00 | | | |

Reasons for the net excess of Rs. 2.68 lakhs are awaited.

(ix) The following are cases of wrong withdrawal of funds by reappropriation :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|---|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | |
| “44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).” | | | |
| B—Navigation, Embankment and Drainage Works— | | | |
| (i)—Works— | | | |
| Maintenance and repairs— | | | |
| O .. 3,40.00 | } 4,43.79 | 5,50.17 | +1,06.38 |
| S .. 1,58.74 | | | |
| R .. -54.95 | | | |

Reasons for the withdrawal of Rs. 54.95 lakhs by reappropriation on 31st March 1970 are awaited. The final excess was attributed to larger programme of flood damage repair works during the year.

“42—Multipurpose River Schemes.”

C—Other Revenue Expenditure—

(ii) Damodar Valley Project—

Irrigation and Barrage—

Suspense—

| | | | |
|------------|--------|-------|-------|
| O .. 8.00 | } 5.97 | 15.42 | +9.45 |
| S .. 2.00 | | | |
| R .. -4.03 | | | |

“44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).”

A—Irrigation Works—

(ii) Miscellaneous Expenditure—

Suspense—

| | | | |
|------------|--------|-------|-------|
| O .. 4.00 | } 1.00 | 10.11 | +9.11 |
| R .. -3.00 | | | |

“42—Multipurpose River Schemes.”

C—Other Revenue Expenditure—

(i) Mayurakshi Reservoir Project—

Suspense—

| | | | |
|------------|--------|------|-------|
| O .. 2.00 | } 0.10 | 3.15 | +3.05 |
| R .. -1.90 | | | |

In the foregoing three cases, reasons for the withdrawals of funds by reappropriation and for the final excess are awaited.

(x) In the following case withdrawal of funds by reappropriation proved largely excessive :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|---|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| “98—Capital Outlay on Multipurpose River Schemes.” | | | |
| Development Schemes— | | | |
| Fourth Five-Year Plan— | | | |
| 2. Kangsabati Reservoir Project— | | | |
| Works— | | | |
| O .. | 3,63.30 | 3,85.43 | 4,28.98 |
| S .. | 66.90 | | |
| R .. | -44.77 |  |  | +43.55 |

Reasons for the withdrawal of funds and for the final excess are awaited.

(xi) The following is a case of net budgeting :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|---|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| “98—Capital Outlay on Multipurpose River Schemes.” | | | |
| Development Schemes— | | | |
| Fourth Five-Year Plan— | | | |
| 2. Kangsabati Reservoir Project— | | | |
| Suspense— | | | |
| O .. | 3.70 | 51.91 | 46.68 |
| R .. | 48.21 |  |  | -5.23 |

The provision under this group-head was net. The Department has been following the net system of voting for suspense transactions in this and some other cases, though the gross voting system has been adopted in the State from 1963-64 (including suspense transactions under grant nos. 21 and 34 and a portion under this grant). The expenditure of Rs. 46.68 lakhs was also net following the budget.

Reasons for the additional funds of Rs. 48.21 lakhs provided by reappropriation on 31st March 1970 and for the final saving of Rs. 5.23 lakhs are awaited.

(xii) **Pro-rata distribution of establishment and tools and plant charges :** In an Irrigation division, works of different classes chargeable to capital and revenue and other heads of accounts are executed. The same establishment of the division supervises the construction and maintenance of all such works. It is not possible

to calculate with accuracy the time spent by such establishment for the supervision of each class of works and apportion the pay, leave salary, etc., amongst the different heads of accounts according to the time spent. To arrive at the best approximation, the general principles for regulating establishment charges are that—

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

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

The gross charges of both establishment and tools and plant of the Irrigation and Waterways Department are initially booked under the major head "44— Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)."

The following is the pro-rata distribution of the charges for 1969-70 :—

| Major head | Establishment | Tools and plant |
|---|----------------------|--------------------|
| | (In lakhs of rupees) | |
| 43— Irrigation, etc., (Commercial) | 9.20 | 0.92 |
| 44— Irrigation, etc., (Non-Commercial) | 98.79 | 9.05 |
| 99—Capital Outlay, etc., (Commercial) | 48.22 | 3.13 |
| 100—Capital Outlay, etc., (Non-Commercial) | 6.58 | 0.61 |
| 42—Multipurpose River Schemes | 1.01 | .. |
| 98—Capital Outlay on Multipurpose River Schemes | 1.01 | .. |
| Total | 1,64.81 | 13.71 |

(xiii) **Review of establishment and tools and plant charges of Irrigation and Waterways Department :** The gross charges of establishment and tools and plant of the Irrigation and Waterways Department during the year, excluding those incurred on special establishment entertained for River Research Institute and Mayurakshi and Kangsabati Reservoir Projects as well as for collection of revenue, were Rs. 1,02.44 lakhs and Rs. 9.61 lakhs respectively, i.e., 12.1 per cent. and 1.1 per cent. respectively of the total works outlay of Rs. 8,42.52 lakhs.

Rs. 0.32 lakh were recovered during the year as establishment charges for work done on behalf of private bodies etc. The net establishment and tools and plant charges thus were Rs. 1,02.12 lakhs and Rs. 9.61 lakhs respectively (12.1 per cent.

and 1.1 per cent. respectively of the total works outlay). The percentages of net establishment and tools and plant charges to works outlay for 1967-68, 1968-69 and 1969-70 are given in the following table:—

| | Works outlay | Establish- ment charges | Percentage to works outlay | Tools and plant charges | Percentage to works outlay |
|---------------------------|-----------------|-------------------------------|----------------------------------|-------------------------------|----------------------------------|
| (In lakhs of rupees) | | | | | |
| 43—Irrigation | | | | | |
| 1967-68 .. | 28.55 | 8.08 | 28.3 | 0.82 | 2.9 |
| 1968-69 .. | 32.32 | 9.17 | 28.4 | 0.86 | 2.7 |
| 1969-70 .. | 41.15 | 9.20 | 22.3 | 0.92 | 2.2 |
| 44—Irrigation | | | | | |
| 1967-68 .. | 1,92.08 | 60.42 | 31.5 | 2.53 | 1.3 |
| 1968-69 .. | 3,56.01 | 66.73 | 18.7 | 3.82 | 1.1 |
| 1969-70 .. | 6,10.38 | 36.72 | 6.0 | 4.95 | 0.8 |
| 99—Capital Outlay | | | | | |
| 1967-68 .. | 44.77 | 18.60 | 41.5 | 1.77 | 3.9 |
| 1968-69 .. | 43.78 | 16.58 | 37.9 | 2.01 | 4.6 |
| 1969-70 .. | 1,57.30 | 49.47 | 31.4 | 3.13 | 2.0 |
| 100—Capital Outlay | | | | | |
| 1967-68 .. | 53.39 | 8.90 | 16.7 | 1.01 | 1.9 |
| 1968-69 .. | 32.03 | 4.67 | 14.6 | 0.58 | 1.8 |
| 1969-70 .. | 33.69 | 6.73 | 20.0 | 0.61 | 1.8 |

(xiv) **Suspense** : The expenditure in the grant includes Rs. 36.52 lakhs (net) booked under "Suspense." The minor head "Suspense" is not a final head of account. It accommodates interim transactions for which further operations (generally of payment or adjustment of value) are necessary before the transactions can be considered complete and finally accounted for. The operations in 1969-70 under this minor head were under the detailed heads (1) Purchases, (2) Stock and (3) Miscellaneous Public Works Advances. The transactions under each of these detailed heads are explained below:—

- (1) **Purchases** : When materials are received from a supplier or from another division or department for a specific work or for stock, their value is credited to "Purchases" so that per contra, the cost may be included at once in the accounts of the work or stock. When payment is made, the head "Purchases" is debited. The head "Purchases", therefore, shows a negative (credit) balance which represents the value of stores received but not paid for.
- (2) **Stock** : The head is charged with all expenditure connected with the acquisition of stock of materials and with all manufacture operations. It is credited with the value of materials issued to works or sold or otherwise disposed of and the balance represents the book value of materials in stock plus the unadjusted charges etc., connected with the manufacture.
- (3) **Miscellaneous Public Works Advances** : These are of four kinds—
 - (a) Sales on credit,
 - (b) Expenditure incurred on deposit works in excess of deposit received,
 - (c) Losses, retrenchments, errors, etc. and
 - (d) Other items.

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

The transactions under each unit of suspense in 1969-70 are given below :—

| Major heads and detailed units | Opening balance | Debits during the year | Credits during the year | Net actuals | Closing balance |
|---|-----------------|------------------------|-------------------------|-------------|-----------------|
| (In lakhs of rupees) | | | | | |
| 42—Multipurpose River Schemes— | | | | | |
| C—Other Revenue Expenditure— | | | | | |
| Mayurakshi Reservoir Projects— | | | | | |
| Purchases .. | 2.84 | 1.51 | 1.98 | -0.47 | 2.37* |
| Stock | 1.33 | 1.64 | 1.72 | -0.08 | 1.25 |
| Miscellaneous Public Works Advances | -0.49 | .. | .. | .. | -0.49* |
| Total .. | 3.68 | 3.15 | 3.70 | -0.55 | 3.13 |
| 42—Multipurpose River Schemes— | | | | | |
| C—Other Revenue Expenditure— | | | | | |
| Damodar Valley Project— | | | | | |
| Purchases | -2.57 | 7.04 | 8.60 | -1.56 | -4.13 |
| Stock | 4.17 | 7.19 | 5.28 | 1.91 | 6.08 |
| Miscellaneous Public Works Advances | 2.51 | 1.19 | 1.51 | -0.32 | 2.19 |
| Total .. | 4.11 | 15.42 | 15.39 | 0.03 | 4.14 |
| 44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)— | | | | | |
| Purchases .. | -52.52 | 51.34 | 63.27 | -11.93 | -64.45 |
| Stock | 42.68 | 46.46 | 48.94 | -2.48 | 40.20 |
| Miscellaneous Public Works Advances | 16.65 | 5.69 | 1.27 | 4.42 | 21.07 |
| Total .. | 6.81 | 1,03.49 | 1,13.48 | -9.99 | -3.18 |

| Major heads and detailed units | Opening balance | Debits during the year | Credits during the year | Net actuals | Closing balance |
|---|-----------------|------------------------|-------------------------|--------------|-----------------|
| (In lakhs of rupees) | | | | | |
| 98—Capital Outlay on Multipurpose River Schemes— | | | | | |
| 1. Mayurakshi Reservoir Project— | | | | | |
| (a) Dam and Reservoir— | | | | | |
| Purchases .. | —7·36 | 0·22 | 0·41 | —0·19 | —7·55 |
| Stock .. | —0·70 | 0·36 | 0·19 | 0·17 | —0·53* |
| Miscellaneous Public Works Advances | 26·91 | 0·05 | 0·06 | —0·01 | 26·90 |
| Total .. | 18·85 | 0·63 | 0·66 | —0·03 | 18·82 |
| (b) Barrage and Irrigation— | | | | | |
| Purchases .. | —12·55 | 3·72 | 2·90 | 0·82 | —11·73 |
| Stock .. | 3·16 | 2·44 | 1·43 | 1·01 | 4·17 |
| Miscellaneous Public Works Advances | 14·39 | —1·37 | 0·08 | —1·45 | 12·94 |
| Total .. | 5·00 | 4·79 | 4·41 | 0·38 | 5·38 |
| 2. Kangsabati Reservoir Project— | | | | | |
| Purchases .. | —2,26·07 | 1,03·02 | 55·47 | 47·55 | —1,78·52 |
| Stock .. | 1,36·73 | 70·89 | 66·42 | 4·47 | 1,41·20 |
| Miscellaneous Public Works Advances | 13·80 | —1·54 | 3·80 | —5·34 | 8·46 |
| Total .. | —75·54 | 1,72·37 | 1,25·69 | 46·68 | —28·86 |

*Reasons for debit balance under "Purchases" and credit balance under "Stock" and "Miscellaneous Public Works Advances" are under examination.

Grant No. 34—Public Works.

| | Total grant or appropriation | Actual expenditure | Excess + Saving — |
|---|---------------------------------|-----------------------|----------------------|
| | Rs. | Rs. | Rs. |
| Major head "50—Public Works." | | | |
| Rs. | | | |
| Voted— | | | |
| Original .. | 17,01,73,000 | 18,26,37,000 | 21,34,32,967 |
| Supplementary .. | 1,24,64,000 |  |  | +3,07,95,967 |
| Amount surrendered during the year (March 1970) .. | .. | .. | 1,52,730 |
| Charged— | | | |
| Original .. | 17,75,000 | 22,83,000 | 19,89,727 |
| Supplementary .. | 5,08,000 |  |  | —2,93,273 |
| Amount surrendered during the year | .. | .. | .. |

Notes and comments—**Voted grant**

(i) Excess of Rs. 3,07,95,967 over the voted grant requires regularisation.

In the preceding year also, the expenditure exceeded the voted grant by Rs. 60.92 lakhs.

(ii) Excess of Rs. 3,07.96 lakhs was the net result of excess of Rs. 3,62.63 lakhs under 15 sub-heads partly counterbalanced by final saving of Rs. 53.14 lakhs under 29 other sub heads and surrender of Rs. 1.53 lakhs made on 31st March 1970.

Sub-heads under which excess occurred are given in Appendix I.

(iii) Substantial excess occurred under :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|----------------------|-------------|-----------------------|----------------------|
| (In lakhs of rupees) | | | |
| D—Repairs— | | | |
| O .. | 4,77.57 | 7,63.26 | 8,69.52 |
| S .. | 1,17.00 | | |
| R .. | 1,68.69 |  |  | + 1,06.26 |

The supplementary grant of Rs. 1,17.00 lakhs, obtained in March 1970 for meeting increased maintenance charges for buildings and roads and repair charges for flood-damaged roads, fell short of the actual requirements by Rs 3,91.95 lakhs. The additional provision of Rs. 1,68.69 lakhs made by reappropriation in the same month which also proved inadequate was mainly due to flood repair works (Rs. 94.50 lakhs), enhanced rates of dearness and other allowances of work-charged establishment, and increased cost of materials (Rs. 69.16 lakhs), and enhancement of taxes by local bodies (Rs. 4.93 lakhs).

The final excess of Rs. 1,06·26 lakhs was mainly due to execution of more repair works than anticipated.

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|----------------------|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | |

J—Development Schemes—

J(4)—Third Five-Year Plan (Committed expenditure)—

| | | | | | |
|---|----|-------|---------|-------|-------|
| O | .. | 40·00 | } 46·78 | 49·57 | +2·79 |
| R | .. | 6·78 | | | |

Of the total excess of Rs. 9·57 lakhs, excess of Rs. 6·78 lakhs provided by re-appropriation was due to enhanced cost of maintenance of buildings on account of increase in dearness and other allowances and cost of materials. The final excess of Rs. 2·79 lakhs was due to unanticipated increase in the maintenance cost of roads.

(iv) Substantial provision remained unutilised under :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|----------------------|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | |

J(2)—Committed expenditure for Annual Plan Schemes 1966 to 1969—

| | | |
|-------|-------|--------|
| 25·00 | 10·57 | —14·43 |
|-------|-------|--------|

The saving of Rs. 14·43 lakhs (58 per cent. of the provision) was due to suspension of repair works and delayed taking up of works.

A—Original Works—

Buildings—

A-17—Public Works—

| | | | | | |
|---|----|-------|--------|------|-------|
| O | .. | 6·62 | } 2·78 | 2·36 | —0·42 |
| R | .. | —3·84 | | | |

The saving of Rs. 1·56 lakhs was due to partial execution of works connected with construction of office buildings and godowns on account of late receipt of administrative approval and delayed selection of contractors. Reasons for the balance saving of Rs. 2·70 lakhs are awaited.

A-6—General Administration—

| | | | | | |
|---|----|-------|--------|------|-------|
| O | .. | 6·15 | } 2·91 | 2·20 | —0·71 |
| R | .. | —3·24 | | | |

A-9—Police—

| | | | | | |
|---|----|-------|--------|------|-------|
| O | .. | 5·97 | } 3·56 | 2·52 | —1·04 |
| R | .. | —2·41 | | | |

| Group-head | | | Total grant | Actual expenditure | Excess + Saving - |
|--------------------------|----|-------|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | | | |
| A-3—Registration— | | | | | |
| O | .. | 2.75 | 0.67 | 0.27 | -0.40 |
| R | .. | -2.08 | | | |
| A-8—Jails— | | | | | |
| O | .. | 2.86 | 1.43 | 0.75 | -0.68 |
| R | .. | -1.43 | | | |

In the foregoing cases, the total savings were mainly due to non-execution/partial execution of works owing to non-availability of land, non-selection of sites, non-receipt of administrative approval, delay in selection of contractors and other technical difficulties.

(v) The following is a case of substantial excess as well as injudicious withdrawal of funds by reappropriation and surrender :—

| Group-head | | | Total grant | Actual expenditure | Excess + Saving - |
|--------------------------|----|---------|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | | | |
| B—Original Works— | | | | | |
| Communications— | | | | | |
| O | .. | 2,46.47 | 1,91.60 | 3,19.58 | +1,27.98 |
| R | .. | -54.87 | | | |

The actual expenditure exceeded the original provision by Rs. 73.11 lakhs owing to adjustment of debits raised by the Defence Department for expenditure on border roads, provision for which was not made in the budget on the ground of non-receipt of estimate. Even so, the Department withdrew Rs. 54.87 lakhs by reappropriation (Rs. 53.36 lakhs) and surrender (Rs. 1.51 lakhs) towards the end of the financial year mainly on the grounds of smaller programme of Central Road Fund Works and construction of Lateral Roads, and non-finalisation of tenders. This increased the final excess to Rs. 1,27.98 lakhs.

(vi) In the following case, withdrawal of funds by reappropriation proved excessive :—

| Group-head | | | Total grant | Actual expenditure | Excess + Saving - |
|----------------------|----|---------|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | | | |
| I—Suspense— | | | | | |
| O | .. | 6,37.00 | 5,41.39 | 6,29.74 | +88.35 |
| R | .. | -95.61 | | | |

Against the actual shortfall of Rs. 7.26 lakhs, the Department withdrew Rs. 95.61 lakhs by reappropriation on 31st March 1970 in anticipation of less debits. This excessive withdrawal of funds resulted in the final excess of Rs. 88.35 lakhs, which was due to non-provision for arrear debits and more purchase of materials than anticipated.

(vii) The following is a case of excessive provision of funds by reappropriation :—

| Group-head | | Total grant | Actual expenditure | Excess + Saving - |
|----------------------|----|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | | |
| F—Tools and Plant— | | | | |
| O | .. | 20.00 | 30.05 | 27.63 |
| S | .. | 4.64 | | |
| R | .. | 5.41 |  |  | -2.42 |

The additional funds of Rs. 5.41 lakhs provided by reappropriation on 31st March 1970 mainly on account of increased cost of maintenance of tools and plant proved excessive in view of the final saving of Rs. 2.42 lakhs, which was mainly due to non-completion of repairs to vehicles and non-supply of tools and plant.

Charged appropriation

(i) No portion of the saving of Rs. 2.93 lakhs was surrendered.

(ii) In view of this, supplementary appropriation, obtained in March 1970 for payment of decretal amounts and meeting the increased cost of maintenance of buildings and roads and larger establishment cost, proved excessive.

(iii) Substantial saving occurred under :—

| Group-head | | Total appropriation | Actual expenditure | Excess + Saving - |
|----------------------|----|---------------------|--------------------|-------------------|
| (In lakhs of rupees) | | | | |
| D—Repairs— | | | | |
| O | .. | 14.00 | 19.00 | 15.73 |
| S | .. | 5.00 |  |  | -3.27 |

Reasons for the final saving of Rs. 3.27 lakhs are awaited.

(i) **Review of establishment and tools and plant charges of the Public Works Department** : Gross establishment and tools and plant charges of the Public Works Department during 1969-70 were Rs. 1,82.26 lakhs and Rs. 27.66 lakhs respectively (14 per cent. and 2 per cent. respectively of the total works outlay of Rs. 12,99.50 lakhs).

Rs. 24.28 lakhs and Rs. 4.37 lakhs were recovered as establishment and tools and plant charges respectively for works done on behalf of private bodies and other Departments and Governments.

The percentage of net establishment and tools and plant charges to works outlay for 1967-68, 1968-69 and 1969-70 are compared below :—

| Year | Works outlay | Establishment charges | Percentage to works outlay | Tools and plant charges | Percentage to works outlay |
|----------------------|--------------|-----------------------|----------------------------|-------------------------|----------------------------|
| (In lakhs of rupees) | | | | | |
| 1967-68 | .. 8,38.93 | 1,33.90 | 16 | 16.22 | 2 |
| 1968-69 | .. 12,88.50 | 1,36.50 | 11 | 20.74 | 2 |
| 1969-70 | .. 12,99.50 | 1,57.98 | 12 | 23.29 | 2 |

(ii) **Subvention from Central Road Fund** : The additional revenue realised from increase in excise duties on motor spirit is credited to a fund constituted by the Central Government. From this fund subventions are made to States for expenditure on schemes of road development approved by Central Government.

The amount received by State Government as subvention is initially credited as grants-in-aid from Central Government and an equal amount transferred to the deposit account "Subvention from Central Road Fund" against provision in the grant.

The actual expenditure incurred on the road development schemes is initially booked against the provision under this grant and subsequently transferred to the deposit account ("Subvention from Central Road Fund").

The expenditure under this grant (Grant No. 34—Public Works) includes Rs. 57.49 lakhs booked under "B—Original Works—Communications", which was met from the deposit account. Also, an expenditure of Rs. 31.88 lakhs pertaining to 1966-67 which remained unadjusted for want of sufficient credit balance during that year was adjusted against the fund during the year under review.

Rs. 70.00 lakhs were received during the year as subvention from the Central Road Fund.

The balance at the credit of the fund on 31st March 1970 was Rs. 23.26 lakhs. An account of the transactions of the fund for 1969-70 is given in statement no. 16 of Finance Accounts 1969-70.

(iii) **Suspense** : The expenditure in the grant includes Rs. 6,31.27 lakhs booked under the head "Suspense". This head accommodates interim transactions for purchase and supply of materials for construction and maintenance works of roads and buildings under Public Works Department. The nature and accounting procedure of transactions under this head have been explained in note (xiv) below grant no. 33—Irrigation.

The transactions under each unit of suspense are given below :—

| Major head and detailed units | Opening balance | Debits during the year | Credits during the year | Closing balance |
|-----------------------------------|-----------------|------------------------|-------------------------|-----------------|
| 50—Public Works— | | | | |
| (In lakhs of rupees) | | | | |
| Voted— | | | | |
| Purchases | —10,30.37 | 3,36.88 | 3,62.85 | —10,56.34 |
| Stock | 1,30.31 | 2,78.34 | 2,45.57 | 1,63.08 |
| Miscellaneous Public Works | | | | |
| Advances | 4,04.96 | 14.52 | 28.39 | 3,91.09 |
| Total | —4,95.10 | 6,29.74 | 6,36.81 | —5,02.17 |
| Charged— | | | | |
| Purchases | —1.13 | 1.24 | 0.87 | —0.76 |
| Stock | 0.10 | 0.33 | 0.32 | 0.11 |
| Miscellaneous Public Works | | | | |
| Advances | 0.69 | —0.04 | 0.12 | 0.53 |
| Total | —0.34 | 1.53 | 1.31 | —0.12 |

Grant No. 35—Greater Calcutta Development Scheme (All voted). 107

| | Total grant | Actual expenditure | Excess + Saving - |
|--|-------------|--------------------|-------------------|
| | Rs. | Rs. | Rs. |
| Major heads "51-A—Greater Calcutta Development Scheme" and "106-A—Capital Outlay on Greater Calcutta Development Scheme." | | | |
| | Rs. | | |
| Original .. | 2,97,63,000 | 2,44,10,889 | -53,52,111 |
| Supplementary .. | .. | | |
| Amount surrendered during the year (March 1970) .. | .. | .. | 34,47,000 |

Notes and comments—

(i) Substantial provision remained unutilised under :—

| Group-head | Total grant | Actual expenditure | Excess + Saving - |
|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| "106-A—Capital Outlay on Greater Calcutta Development Scheme." | | | |
| B—Development Schemes— | | | |
| B(i)—Fourth Five-Year Plan— | | | |
| B(i)(a)—Special Projects— | | | |
| B(i)(a)7—Underground Drainage Scheme for part of Cossipore-Dum Dum Area— | | | |
| O .. | 30.00 | 6.55 | -8.45 |
| R .. | -15.00 | | |
| | 15.00 | | |

Out of the total shortfall of Rs. 23.45 lakhs (78 per cent. of the provision) withdrawal of Rs. 15.00 lakhs by reappropriation and surrender made on 31st March 1970 was attributed to non-availability of site of work and delay in finalising tenders.

Reasons for the final shortfall of Rs. 8.45 lakhs are awaited.

"51-A—Greater Calcutta Development Scheme."

A—Development Schemes—

A(i)—Fourth Five-Year Plan—

A(i)(a)—Special Projects—

A(i)(a)1—Emergency Water-Supply Schemes—

| | | | | |
|------|--------|-------|-------|-------|
| O .. | 72.00 | 51.65 | 53.37 | +1.72 |
| R .. | -20.35 | | | |

108 Grant No. 35—Greater Calcutta Development Scheme (All voted)—*contd.*

The net shortfall of Rs. 18·63 lakhs was due mainly to delay in acquisition of land in different municipal and non-municipal areas.

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|---|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| “106-A—Capital Outlay on Greater Calcutta Development Scheme.” | | | |
| B—Development Schemes— | | | |
| B(i)—Fourth Five-Year Plan— | | | |
| B(i)(a)—Special Projects— | | | |
| B(i)(a)12—Other Schemes— | | | |
| O .. 21·30 | } 6·14 | 6·13 | -0·01 |
| R .. -15·16 | | | |

The total shortfall of Rs. 15·17 lakhs (71 per cent. of the provision) was attributed to non-implementation of the scheme “Improvement of Tolly’s Nullah” owing to delayed decision of Government to take up the work (Rs. 5·00 lakhs), partial implementation of the scheme “Lighting arrangement on the Dum Dum Superhighway” (Rs. 4·00 lakhs), partial execution of the scheme “Link Road from Jessore Road to Calcutta-Dum Dum Superhighway” owing to non-availability of possession of land (Rs. 3·15 lakhs), and non-execution of “Bustee Improvement Scheme” owing to decision of Government to transfer the work to Howrah Improvement Trust and to grant loan to the trust for that purpose (Rs. 3·00 lakhs).

| | | | |
|---|------|------|-------|
| B(i)(a)6—Traffic Operation Plan for Calcutta— | | | |
| O .. 10·00 | } .. | 0·33 | +0·33 |
| R .. -10·00 | | | |

The net shortfall of 9·67 lakhs (97 per cent. of the provision) was mainly due to non-finalisation of the schemes for traffic improvement.

| | | | |
|---|--------|------|-------|
| B(i)(a)4—Calcutta-Dum Dum Superhighway— | | | |
| O .. 10·00 | } 7·50 | 1·84 | -5·66 |
| R .. -2·50 | | | |

Out of the total shortfall of Rs. 8·16 lakhs (82 per cent. of the provision) surrender of Rs. 2·50 lakhs made on 31st March 1970 was due to non-availability of possession of land.

Reasons for the balance saving of Rs. 5·66 lakhs are awaited.

In the preceding year the entire provision under this group-head remained unutilised.

Grant No. 35—Greater Calcutta Development Scheme (All voted)—contd. 109

| Group-head | | | Total grant | Actual expenditure | Excess + Saving — |
|---|----|-------|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | | | |
| B(i)(a)10—Development of Gas Distribution System in Calcutta— | | | | | |
| O | .. | 10.00 | 3.72 | 2.35 | —1.37 |
| R | .. | —6.28 | | | |

The total saving of Rs. 7.65 lakhs formed 76 per cent. of the provision. Withdrawal of Rs. 6.28 lakhs by reappropriation on 31st March 1970 was due to non-purchase of foreign gas meters owing to non-receipt of import license from Government of India and non-execution of repair and renovation works of gas holders, producer plant and med-pressure mains for want of Government approval. Reasons for the final saving of Rs. 1.37 lakhs are awaited.

In the preceding year saving formed 63 per cent. of the provision.

B(i)(a)2—Improvement of traffic conditions near Howrah Railway Station area—

| | | | | | |
|---|----|-------|------|------|----|
| O | .. | 15.00 | 8.03 | 8.03 | .. |
| R | .. | —6.97 | | | |

The saving of Rs. 6.97 lakhs (46 per cent. of the provision) was attributed to delay in shifting of Howrah Rotary Club, electric posts and cables.

“51-A — Greater Calcutta Development Scheme.”

A—Development Schemes—

A(i)—Fourth Five-Year Plan—

A(i)(a)—Special Projects—

A(i)(a)6—Water Supply Schemes in Halisahar, Bhatpara, Garden Reach and South Suburban Municipalities—

| | | | | | |
|---|----|-------|------|------|-------|
| O | .. | 7.33 | 3.51 | 0.11 | —3.40 |
| R | .. | —3.82 | | | |

Of the total shortfall of Rs. 7.22 lakhs (98 per cent. of the provision), reasons for the withdrawal of Rs. 3.82 lakhs by reappropriation and for the final saving of Rs. 3.40 lakhs are awaited.

In the previous year entire provision under this group-head remained unutilised.

110 **Grant No. 35- Greater Calcutta Development Scheme (All voted)—contd.**

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| “106-A- Greater Calcutta Development Scheme.” | | | |
| B—Development Schemes— | | | |
| B(i)- Fourth Five-Year Plan— | | | |
| B(i)(a)—Special Projects— | | | |
| B(i)(a)5—Patipukur Township Sewerage Scheme— | | | |
| O .. 10.00 | 5.00 | 3.72 | -1.28 |
| R .. -5.00 | | | |

The total shortfall of Rs. 6.28 lakhs (63 per cent. of the provision) was mainly due to non-availability of the site of work and delay in finalising tenders.

| | | | |
|---|------|------|-------|
| B(i)(a)9—Tollygunj Panchannagram Drainage Scheme— | | | |
| O .. 12.00 | 6.00 | 7.13 | +1.13 |
| R .. -6.00 | | | |

Reasons for the withdrawal of Rs. 6.00 lakhs by reappropriation and for the final excess of Rs. 1.13 lakhs are awaited.

| | | | |
|---|------|------|-------|
| B(i)(a)3—Work-cum-living Centre at Manicktolla— | | | |
| O .. 10.00 | 7.67 | 6.38 | -1.29 |
| R .. -2.33 | | | |

Reasons for the total saving of Rs. 3.62 lakhs are awaited.

(i) In the following case withdrawal of funds by reappropriation increased the final excess :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|---|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| “106-A—Greater Calcutta Development Scheme.” | | | |
| B—Development Schemes— | | | |
| B(i)—Fourth Five-Year Plan— | | | |
| B(i)(a)—Special Projects— | | | |
| B(i)(a)1—Drainage Schemes— | | | |
| O .. 30.00 | 13.10 | 72.13 | +59.03 |
| R .. -16.90 | | | |

Reasons for the withdrawal of Rs. 16.90 lakhs by reappropriation on 31st March 1970 and for the final excess of Rs. 59.03 lakhs are awaited.

Grant No. 35—Greater Calcutta Development Scheme (All voted)—concl'd. 111

(iii) In the following case provision of funds by reappropriation on 31st March 1970 proved unnecessary :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|---|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| “106-A—Greater Calcutta Development Scheme.” | | | |
| B—Development Schemes— | | | |
| B(i)—Fourth Five-Year Plan— | | | |
| B(i)(a)—Special Projects— | | | |
| B(i)(a)8—Improvement of Bantala-Kulti Outfall System— | | | |
| O .. 25.00 | 64.00 | 2.43 | -61.57 |
| R .. 39.00 | | | |

The actual expenditure of Rs. 2.43 lakhs was short of the original provision by 90 per cent.; even so, the Department made an additional provision of Rs. 39.00 lakhs by reappropriation which increased the final saving to Rs. 61.57 lakhs. Reasons for the reappropriation and for the final saving are awaited.

(iv) The following schemes taken up on emergency basis were new activities not contemplated in the budget and are normal functions of the Calcutta Corporation and Howrah Municipality :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| “51-A—Greater Calcutta Development Scheme.” | | | |
| A—Development Schemes— | | | |
| A(i)—Fourth Five-Year Plan— | | | |
| A(i)(a)—Special Projects— | | | |
| A(i)(a)2—Calcutta Corporation scheme for removal of garbage— | | | |
| R .. 21.85 | 21.85 | 21.85 | .. |
| A(i)(a)3—Scheme for clearance of silt at Palta Water Works— | | | |
| R .. 5.30 | 5.30 | 5.30 | .. |
| A(i)(a)4—Short-term scheme for sinking of deep tubewell by Calcutta Corporation— | | | |
| R .. 5.33 | 5.33 | 5.33 | .. |
| A(i)(a)5—Short-term scheme of Howrah Municipality for removal of garbage— | | | |
| R .. 3.33 | 3.33 | 3.33 | .. |

Grant No. 36—Ports and Pilotage (All voted).

| | | | Total grant | Actual expenditure | Excess + Saving — |
|---|----|-----------|-------------|--------------------|-------------------|
| | | | Rs. | Rs. | Rs. |
| Major head "53—Ports and Pilotage." | | | | | |
| | | Rs. | | | |
| Original | .. | 17,57,000 | 19,17,000 | 17,37,061 | - 1,79,939 |
| Supplementary | .. | 1,60,000 | | | |
| Amount surrendered during the year (March 1970) | .. | .. | .. | .. | 77 |

Grant No. 37—Road and Water Transport Schemes (All voted).

| | | | Total grant | Actual expenditure | Excess + Saving — |
|--|----|-----------|-------------|--------------------|-------------------|
| | | | Rs. | Rs. | Rs. |
| Major heads "57—Road and Water Transport Schemes" and "114—Capital Outlay on Road and Water Transport Schemes." | | | | | |
| | | Rs. | | | |
| Original | .. | 87,88,000 | 87,88,000 | 75,54,452 | -12,33,548 |
| Supplementary | .. | .. | | | |
| Amount surrendered during the year (March 1970) | .. | .. | .. | .. | 12,45,665 |

Notes and comments—

Substantial saving occurred under :

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| "114—Capital Outlay on Road and Water Transport Schemes." | | | |

B—Development Schemes—**B(a)—Fourth Five-Year Plan—****B(a)(1)—Road Transport—**

| | | | | | |
|---|----|-------|------|------|----|
| O | .. | 12.00 | 5.72 | 5.72 | .. |
| R | .. | -6.28 | | | |

The shortfall of Rs. 6.28 lakhs (52 per cent. of the provision) was due to less purchase of buses and non-construction of staff quarters owing to financial stringency.

| | | | Total grant | Actual expenditure | Excess + Saving — |
|---------------------------------------|----|-------------|-------------|--------------------|-------------------|
| | | | Rs. | Rs. | Rs. |
| Major head "64—Famine Relief." | | | | | |
| Rs. | | | | | |
| Original | .. | 5,76,11,000 | 8,52,66,000 | 8,02,52,608 | —50,13,392 |
| Supplementary | .. | 2,76,55,000 | | | |
| Amount surrendered during the year | | | .. | .. | .. |

Notes and comments—

(i) In view of the saving of Rs. 50.13 lakhs, the supplementary grant of Rs. 2,76.55 lakhs obtained in March 1970 proved excessive.

(ii) The above unutilised provision remained unsurrendered. In the previous two years, more than Rs. 1.15 crores (out of unutilised provision of more than Rs. 2.45 crores) and more than Rs. 1 crore (out of unutilised provision of Rs. 1.20 crores) remained unsurrendered.

(iii) Entire provision remained unutilised under :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|----------------------|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |

A(2)—Gratuitous Relief—

A(2)(16)—Grants-in-aid for repair, reconstruction of educational institutions affected by floods, land-slides—

| | | | | | |
|---|----|------|-------|----|--------|
| O | .. | 7.00 | 14.24 | .. | —14.24 |
| S | .. | 7.24 | | | |

Reasons for the non-utilisation of the provision are awaited. Supplementary grant of Rs. 7.24 lakhs obtained in March 1970 for larger relief operations owing to heavy floods during July-August 1969 proved unnecessary.

In the preceding year also, the entire provision of Rs. 10.00 lakhs made by supplementary grant under this group-head remained unutilised.

A(3)—Miscellaneous —

A(3)(iii)—Expenditure in connection with Food for Works projects in collaboration with C.A.R.E.—

| | | | | | |
|---|----|-------|------|----|-------|
| S | .. | 2.54 | 0.27 | .. | —0.27 |
| R | .. | —2.27 | | | |

Withdrawal of Rs. 2.27 lakhs by reappropriation on 31st March 1970 was due to non-supply of stipulated quantity of foodgrains by C.A.R.E.

Grant No. 38—Famine Relief (All voted)—contd.

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|------------|-------------|--------------------|-------------------|
|------------|-------------|--------------------|-------------------|

(In lakhs of rupees)

A(2)—Gratutous Relief—

A(2)(13) —Grants-in-aid to educational institutions for purchase of books for assistance to students in the flood-affected areas—

| | | | | | | |
|---|----|------|---|------|----|-------|
| O | .. | 2.00 | } | 3.00 | .. | —3.00 |
| S | .. | 1.00 | | | | |

Reasons for the non-utilisation of the total provision are awaited.

In the previous year also, entire provision of Rs. 12.23 lakhs obtained by supplementary grant under this group-head remained unutilised.

(iv) In the following cases, substantial provision remained unutilised and supplementary grants, where obtained, proved unnecessary/excessive:—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|------------|-------------|--------------------|-------------------|
|------------|-------------|--------------------|-------------------|

(In lakhs of rupees)

A(1)- Salaries and Establishment—

A(1)(h) Lift Irrigation from rivers and beels

| | | | | | | |
|---|----|-------|---|-------|-------|-------|
| O | .. | 30.50 | } | 29.70 | 20.04 | —9.66 |
| R | .. | —0.80 | | | | |

The total saving of Rs. 10.46 lakhs was mainly due to economy in expenditure.

In the preceding year the saving under the group-head formed 95 per cent. of the provision obtained by supplementary grant.

A(5)—Works —

A(5)(iv) —Provision for drinking water due to natural calamities—

| | | | | | | |
|---|----|-------|---|-------|-------|--------|
| O | .. | 15.91 | } | 22.00 | 11.11 | —10.89 |
| S | .. | 6.09 | | | | |

The actual expenditure of Rs. 11.11 lakhs fell short of the original provision by Rs. 4.80 lakhs ; even so, supplementary grant of Rs. 6.09 lakhs was obtained in March 1970. This increased the saving to Rs. 10.89 lakhs, the reasons for which are awaited.

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|---|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| A(1)—Salaries and Establishment— | | | |
| A(1)(c)—Expenses on Public Health measures in flood-affected areas— | | | |
| O .. | 0.10 | 14.79 | 0.50 |
| S .. | 10.00 | | |
| R .. | 4.69 | | |
| | | | —14.29 |

The supplementary grant obtained in March 1970 for meeting cost of larger public health measures in the districts affected by heavy floods in July-August 1969 proved largely excessive. Additional provision of Rs. 4.69 lakhs made by reappropriation on 31st March 1970 was unnecessary and increased the saving to Rs. 14.29 lakhs, reasons for which are awaited.

A(2)—Gratuitous Relief—

A(2)(18)—Free or concessional supply of services of Tractors and Power Tillers -

| | | | |
|------|-------|------|-------|
| O .. | 4.00 | 0.50 | 0.23 |
| R .. | —3.50 | | |
| | | | —0.27 |

The total saving of Rs. 3.77 lakhs (94 per cent. of the provision) was due to less use of tractors and power tillers than anticipated in the flood-affected areas of North Bengal.

A(2)(14)—Grants-in-aid for remission of examination fees for students affected by drought/flood/land-slides etc.—

| | | | |
|------|------|------|-------|
| O .. | 3.87 | 4.42 | 0.85 |
| S .. | 0.55 | | |
| | | | —3.57 |

Reasons for the unutilised provision of Rs. 3.57 lakhs (81 per cent. of the provision) are awaited.

A(2)(6)—Free or concessional supply of fodder, etc.—

| | | | |
|------|-------|------|-------|
| O .. | 0.15 | 3.94 | 1.71 |
| S .. | 3.80 | | |
| R .. | —0.01 | | |
| | | | —2.23 |

Reasons for the total saving of Rs. 2.24 lakhs are awaited.

(v) Under the following, the supplementary grant obtained in March 1970 mainly for larger relief operations in the districts affected by heavy flood in July-August 1969 proved inadequate :—

| Group-head | Total grant | Actual expenditure | Excess + Saving -- |
|---------------------------------------|-------------|--------------------|--------------------|
| (In lakhs of rupees) | | | |
| A(2)— Gratuitous Relief— | | | |
| A(2)(3)—Doles in cash and kind— | | | |
| O .. | 75.00 | 2,08.00 | 1,83.80 |
| S .. | 45.00 | | |
| R .. | 88.00 | | |
| A(3)— Miscellaneous— | | | |
| A(3)(i) —Expenditure on Relief Works— | | | |
| O .. | 1,90.00 | 2,54.19 | 2,75.96 |
| S .. | 60.00 | | |
| R .. | 4.19 | | |

In these cases, additional provision of Rs. 88.00 lakhs and Rs. 4.19 lakhs was made by reappropriation on 31st March 1970 on grounds of major relief operations and payment of arrear claims of Food Corporation of India ; but in the first case it exceeded the actual requirements by Rs. 24.20 lakhs while in the second it fell short of such requirements by Rs. 21.77 lakhs. Reasons for the final shortfall and excess are awaited.

| | | | |
|--|-------|-------|-------|
| A(4)(b) Orphanage— | | | |
| O .. | 29.72 | 31.19 | 36.23 |
| S .. | 1.47 | | |
| A(2)(12) Grants-in-aid to educational institutions for remission of tuition fees in the drought/flood-affected areas — | | | |
| S .. | 1.90 | 1.90 | 3.90 |

Reasons for the final excess of Rs. 5.04 lakhs and Rs. 2.00 lakhs in the above cases are awaited.

(vi) The following is a case of substantial excess, as also of wrong withdrawal of funds by reappropriation :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| A(1)—Salaries and Establishment— | | | |
| A(1)(a)—Isolated workhouse and normal relief operations— | | | |
| O .. | 65.32 | 90.81 | 1,08.72 |
| S .. | 32.31 | | |
| R .. | —6.82 | | |

Supplementary grant of Rs. 32·31 lakhs obtained in March 1970 fell short of the additional requirements by Rs. 11·09 lakhs. Even then, Rs. 6·82 lakhs were withdrawn by reappropriation on 31st March 1970 on the ground of non-payment of outstanding claims of C.A.R.E. owing to non-submission of detailed accounts by them. This increased the final excess to Rs. 17·91 lakhs, reasons for which are awaited.

(vii) **Famine Insurance Fund**: The expenditure in the grant includes Rs. 80 lakhs met from the Famine Insurance Fund. The fund was created by Government in 1938-39 under the Bengal Famine Insurance Fund Act, 1937.

The fund is intended to meet the expenditure on relief on famine and distress caused by serious drought, flood, earthquake and other natural calamities. The fund is credited with contributions made by Government from time to time and the interest on securities in which the sums at credit of the fund are invested. The expenditure to be met from the fund is initially debited to this grant and is transferred to the fund account before the close of the accounts of the year.

During 1969-70, Rs. 80 lakhs were paid by Government as contributions to the fund and an equal amount was debited to it as expenditure met from the fund.

The balance at the credit of the fund on 31st March 1970 was Rs. 20·08 lakhs in investment and Rs. 6·25 lakhs in cash.

An account of the transactions of the fund is given in statement no. 16 of Finance Accounts 1969-70.

Grant No. 39 - Pensions and Other Retirement Benefits.

| | Total grant or appropriation | Actual expenditure | Excess + Saving - |
|--|---------------------------------|-----------------------|----------------------|
| | Rs. | Rs. | Rs. |
| Major heads "65—Pensions and Other Retirement Benefits" and "120—Payments of Commuted Value of Pensions." | | | |
| | Rs. | | |
| Voted— | | | |
| Original .. 2,80,34,000 | } 3,02,03,000 | 3,40,32,305 | +38,29,305 |
| Supplementary .. 21,69,000 | | | |
| Amount surrendered during the year .. | .. | .. | .. |
| Charged— | | | |
| Original .. 5,87,000 | } 5,87,000 | 4,14,173 | -1,72,827 |
| Supplementary | | | |
| Amount surrendered during the year .. | .. | .. | |

Notes and comments—

Voted grant

(i) Excess of Rs 38,29,305 over the grant requires regularisation. In the previous two years also, the expenditure exceeded the grant by Rs. 24.86 lakhs (1968-69) and Rs 49.34 lakhs (1967-68).

(ii) Excess of Rs. 38.29 lakhs was the net result of excess of Rs. 42.58 lakhs under 7 sub-heads partly counterbalanced by final saving of Rs. 4.29 lakhs under 11 other sub-heads.

Sub-heads under which excess occurred are given in Appendix I.

(iii) Substantial excess occurred under the following group-heads due to increase in the number of pensioners and gratuity cases and adjustment of arrear pensions and gratuities paid in other States :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|----------------------|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |

“65—Pensions and Other Retirement Benefits.”

A—Superannuation and retired allowances—

| | | | | | | |
|---|----|---------|---|---------|---------|--------|
| O | .. | 2,18.70 | } | 2,16.60 | 2,54.87 | +38.27 |
| S | .. | 10.90 | | | | |
| R | .. | -13.00 | | | | |

D—Gratuities—

| | | | | | | |
|---|----|-------|---|-------|-------|-------|
| O | .. | 42.13 | } | 60.72 | 62.21 | +1.49 |
| S | .. | 6.85 | | | | |
| R | .. | 11.74 | | | | |

(iv) Entire provision remained unutilised under :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|----------------------|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |

I—Equated payments on account of capital outlay on sterling pensions to the Government of India—

| | | |
|------|----|-------|
| 2.93 | .. | -2.93 |
|------|----|-------|

Saving was due to non-adjustment of expenditure because of non-receipt of debits from other circles of accounts.

Charged appropriation

Under the following group-head, provision was not utilised to a substantial extent :—

| Group-head | Total appropriation | Actual expenditure | Excess + Saving — |
|----------------------|---------------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |

“65—Pensions and Other Retirement Benefits.”

A—Superannuation and retired allowances—

| | | | | | |
|----------|----|-------|--------|------|-------|
| <i>O</i> | .. | 5.80 | } 5.65 | 4.14 | -1.51 |
| <i>R</i> | .. | -0.15 | | | |

Total saving of Rs. 1.66 lakhs was attributed mainly to non-adjustment of expenditure owing to non-receipt of debits from other circles of accounts.

Grant No. 40—Privy Purses and Allowances of Indian Rulers (All voted).

| | Total grant | Actual expenditure | Excess + Saving — | |
|--|-------------|--------------------|-------------------|-----------|
| | Rs. | Rs. | Rs. | |
| Major head “67—Privy Purses and Allowances of Indian Rulers.” | | | | |
| | Rs. | | | |
| Original | .. 1,49,000 | } 1,49,000 | 24,042 | -1,24,958 |
| Supplementary | .. .. |  |  |  |
| Amount surrendered during the year (March 1970) | .. .. | .. | 1,14,000 | |

Grant No. 41—Stationery and Printing (All voted).

| | | Total grant | Actual expenditure | Excess + Saving — |
|---|----------------|---------------|--------------------|-------------------|
| | | Rs. | Rs. | Rs. |
| Major head "68—Stationery and Printing." | | | | |
| | Rs. | | | |
| Original | .. 1,15,62,000 | } 1,18,34,000 | 1,08,37,011 | -9,96,989 |
| Supplementary | .. 2,72,000 | | | |
| Amount surrendered during the year (March 1970) | | .. | .. | 13,56,952 |

Notes and comments—

(i) In view of the unutilised provision of Rs. 9.97 lakhs, supplementary grant of Rs. 2.72 lakhs obtained in March 1970 for meeting more expenditure on dearness allowance proved unnecessary.

(ii) Substantial provision remained unutilised under :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|---|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| D—Purchase of Stationery Stores— | | | |
| O .. 44.00 | } 28.50 | 27.69 | -0.81 |
| R .. -15.50 | | | |

The total shortfall of Rs. 16.31 lakhs was due mainly to non-execution of orders for supply of papers by the paper mills (Rs. 5.42 lakhs), and also failure on the part of the Department to purchase papers for use of the Education Department (Rs. 10.08 lakhs).

(iii) Under the following group-head, substantial excess occurred ; there was, however, scope for providing more funds in view of the overall saving in the grant :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|---|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| F—Government Presses— | | | |
| F(a)—West Bengal Government Press— | | | |
| O .. 40.42 | } 49.42 | 53.65 | +4.23 |
| S .. 2.72 | | | |
| R .. 6.28 | | | |

Rs. 6.28 lakhs, provided by reappropriation on 31st March 1970 on the grounds of sanction of increased rates of dearness allowance to staff and payment of more overtime allowance to them to cope with increased workload, proved inadequate.

Reasons for the final excess of Rs. 4.23 lakhs are awaited.

| | | Total grant or appropriation | Actual expenditure | Excess + Saving — |
|--|----------------|---------------------------------|-----------------------|----------------------|
| | | Rs. | Rs. | Rs. |
| Major head "70—Forest." | | | | |
| Voted— | | Rs. | | |
| Original | .. 2,69,64,000 | } 2,69,64,000 | 2,42,30,616 | -27,33,384 |
| Supplementary | .. .. |  |  |  |
| Amount surrendered during the year (March 1970) | | .. | .. | 30,53,414 |
| Charged— | | | | |
| Original | .. .. | } 7,498 | 6,479 | -1,019 |
| Supplementary | .. 7,498 | | | |
| Amount surrendered during the year | | .. | .. | .. |

Notes and comments —

(i) Substantial provision remained unutilised under the following :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|------------|----------------|-----------------------|----------------------|
|------------|----------------|-----------------------|----------------------|

(In lakhs of rupees)

F—Development Schemes—**F(i)—Fourth Five-Year Plan—**

| | | | | |
|---|-----------|---------|-------|-------|
| O | .. 42.93 | } 28.21 | 22.81 | -3.40 |
| R | .. -16.72 | | | |

The total saving of Rs. 20.12 lakhs was the result mainly of saving of Rs. 28.05 lakhs under four schemes set off by excess of Rs. 7.32 lakhs under three other schemes.

(a) The following schemes contributed to the saving :—

| Serial no. | Scheme | Total provision | Saving and its percentage to the provision | Brief reasons for the saving |
|---------------|--------|--------------------|--|------------------------------|
|---------------|--------|--------------------|--|------------------------------|

(In lakhs of rupees)

| | | | | |
|----|---|-------|---------------|--|
| 1. | Scheme no. 19—Industrial Plantation of quick grow- ing species. | 23.31 | 14.99 (64) | Partial implementation of the scheme owing to cur- tailment of expenditure imposed by Government. |
|----|---|-------|---------------|--|

Grant No. 42—Forest—*contd.*

| Serial no. | Scheme | Total provision (In lakhs of rupees) | Saving and its percentage to the provision | Brief reasons for the saving |
|------------|--|---|--|---|
| 2. | Scheme no. 3—Communications. | 6.04 | 6.04 (100) | Non-construction of new roads in North Bengal on account of pre-occupation with the execution of other essential schemes. |
| 3. | Scheme no. 11—Nature Conservation-cum-Forest Recreation. | 4.86 | 4.56 (94) | Diversion of Construction Work of Mahananda Weir from Fourth Plan to Annual Plan Schemes(1966—69) and execution of less number of improvement works of deer parks, sanctuaries and beautification of Salt Lake areas. |
| 4. | Scheme no. 18—Farm Forestry-cum-Fuelwood Plantation. | 3.04 | 2.46 (81) | Non-implementation of proposal for creation of Canal Bank Afforestation Division. |

(b) Excess occurred under :—

| Serial no. | Scheme | Total provision (In lakhs of rupees) | Excess | Reasons |
|------------|--|---|--------|---|
| 1. | Scheme no. 1—Economic Plantations. | 1.72 | 5.56 | Mainly due to purchase of tractor units for plantation works. |
| 2. | Scheme no. 5—Rehabilitation of Degraded Forests. | .. | 1.00 | Execution of intensive work of afforestation in Southern Circle. |
| 3. | Scheme no. 8—Consolidation. | 0.35 | 0.76 | Work on special boundary check and trench cutting to stop encroachment. |

Group-head

Total grant

Actual expenditure

Excess + Saving —

(In lakhs of rupees)

F(ii)—Centrally-sponsored Schemes
(New Schemes)—

| | | | | | |
|---|----|-------|--------|------|-------|
| O | .. | 17.10 | } 7.33 | 6.57 | —0.76 |
| R | .. | —9.77 | | | |

Total saving of Rs. 10·53 lakhs (62 per cent. of the provision) was mainly due to saving under the following schemes :—

| Serial no. | Scheme | Total provision | Saving and its percentage to the provision | Reasons |
|----------------------|--|-----------------|--|--|
| (In lakhs of rupees) | | | | |
| 1. | Soil Conservation Works in the Upper Catchment Area of the Kangsabati River. | 14·00 | 7·62 (54) | Less expenditure on the scheme due to non-achievement of the target. |
| 2. | Forestry Schemes .. | 3·10 | 2·91 (94) | Non-implementation of the scheme due to non-settlement of rate of work with the Government of India. |

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| F(V)—Third Five-Year Plan (Committed Expenditure)— | | | |

| | | | | |
|------|-------|--------|------|-------|
| O .. | 12·63 | } 9·24 | 9·36 | +0·12 |
| R .. | —3·39 | | | |

Net saving of Rs. 3·27 lakhs was mainly due to less maintenance works on bridges, roads and buildings constructed during the Third Plan period in connection with Scheme no. 10—Communications (Rs. 2·10 lakhs) and Scheme no. 11—Buildings (Rs. 0·67 lakh).

(ii) Substantial excess remained uncovered in the following cases; there was, however, scope for providing more funds in view of the overall saving of Rs. 27·33 lakhs in the grant.

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|----------------------|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |

| | | | | |
|------------------|-------|---------|-------|-------|
| B-3—Allowances — | | | | |
| O .. | 41·41 | } 47·82 | 50·58 | +2·76 |
| R .. | 6·41 | | | |

Total excess of Rs. 9·17 lakhs was mainly due to payment of dearness allowance to staff at increased rates.

F—Development Schemes—

F(iii)—Annual Plan Schemes (1966—69) and Committed Expenditure—

| | | | | |
|------|-------|---------|-------|-------|
| O .. | 17·85 | } 19·17 | 20·12 | +0·95 |
| R .. | 1·32 | | | |

Total excess of Rs. 2·27 lakhs was mainly due to more expenditure on construction of Mahananda Weir under the scheme "Nature Conservation."

| | | Total grant or appropriation | Actual expenditure | Excess + Saving— |
|--|----------------|---------------------------------|-----------------------|---------------------|
| | | Rs. | Rs. | Rs. |
| Major head "71—Miscellaneous." | | | | |
| Voted— | | Rs. | | |
| Original | .. 6,83,23,000 | } 6,83,23,000 | 5,16,32,049 | -1,66,90,951 |
| Supplementary | .. | | | |
| Amount surrendered during the year (March 1970) | | .. | .. | 13,76,483 |
| <i>Charged—</i> | | | | |
| Original | .. 10,96,000 | } 10,96,000 | 8,11,443 | -2,84,557 |
| Supplementary | .. | | | |
| Amount surrendered during the year (March 1970) | | .. | .. | 1,88,037 |

Notes and comments —**Voted grant**

(i) Out of the unutilised amount of Rs 1,66.91 lakhs, as much as Rs 1,53.15 lakhs remained unsurrendered.

(ii) Substantial provision remained unutilised under .—

| Group-head | Total grant | Actual expenditure | Excess + Saving— |
|---------------------------------------|-------------|-----------------------|---------------------|
| (In lakhs of rupees) | | | |
| B Miscellaneous contributions— | | | |
| O | .. 6,78.83 | } 6,69.05 | 5,15.97 |
| R | .. -9.78 | | |
| -1,53.08 | | | |

The total shortfall of Rs. 1,62.86 lakhs was due to less payment of grants to local bodies for dearness concession to their employees owing to less requirements (Rs. 1,27.49 lakhs), Calcutta Corporation to meet increased cost of pay of their employees (Rs. 15.00 lakhs), zilla parishads and anchalik parishads from land revenue collection owing to shortfall in collections of land revenue (Rs. 12.00 lakhs), and zilla parishads in lieu of landlords' and tenants' share of cesses as payment was made on *ad-hoc* basis owing to non-receipt of actual figures of cess collection in the districts (Rs 8.26 lakhs).

A—Contributions—

| | | | |
|-------|----------|--------|------|
| O | .. 4.40 | } 0.42 | 0.36 |
| R | .. -3.98 | | |
| -0.06 | | | |

The total saving of Rs. 4.04 lakhs (92 per cent. of the provision) was due to post-budget decision to defer payment of augmentation grant to the zilla parishads during the year pending new enactment for reorganisation of the parishads.

Charged appropriation

Substantial saving occurred under :—

| Group-head | Total appropriation | Actual expenditure | Excess + Saving— |
|--------------------------------|------------------------|-----------------------|---------------------|
| (In lakhs of rupees) | | | |
| B—Miscellaneous contributions— | | | |
| <i>O</i> .. | 10.96 | 9.08 | 8.11 |
| <i>R</i> .. | -1.88 |  |  | -0.97 |

The total saving of Rs. 2.85 lakhs was mainly due to less payment of grants to zilla parishads on the basis of shortfall in receipts under the Bengal Ferries Act.

Grant No. 44—Miscellaneous—Other Miscellaneous Expenditure.

| | Total grant or appropriation | Actual expenditure | Excess + Saving— |
|--|---------------------------------|-----------------------|---------------------|
| | Rs. | Rs. | Rs. |
| Major heads "71—Miscellaneous" and "109—Capital Outlay on Other Works." | | | |
| Voted— | | | |
| Original .. | 11,06,78,000 | 11,54,38,000 | 10,43,97,225 |
| Supplementary | 47,60,000 |  |  | -1,10,40,775 |
| Amount surrendered during the year (March 1970) .. | .. | .. | 55,00,476 |
| Charged— | | | |
| Original .. | 2,41,000 | 2,41,000 | 1,20,756 |
| Supplementary .. | .. |  |  | -1,20,244 |
| Amount surrendered during the year (March 1970) .. | .. | .. | 1,20,224 |

126 Grant No. 44—Miscellaneous—Other Miscellaneous Expenditure—contd.

Notes and comments—

Voted grant

(i) Substantial provision remained unutilised under :—

| Group-head | Total grant | Actual expenditure | Excess + Saving— |
|---|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| “109—Capital Outlay on Other Works.” | | | |

S—Development Schemes—

S(1)—Fourth Five-Year Plan—

S(i)(a)—Housing—

| | | | | | |
|---|----|--------|---------|-------|--------|
| O | .. | 77.56 | } 52.30 | 33.80 | -18.50 |
| S | .. | 3.17 | | | |
| R | .. | -28.43 | | | |

In view of the substantial saving, supplementary grant of Rs 3.17 lakhs obtained in March 1970 for meeting larger expenditure under “Low Income Group Housing Scheme” proved entirely unnecessary. The saving was mainly due to partial implementation of the following schemes—

| Serial no. | Name of scheme | PROVISION | Saving and its percentage to the provision. | Brief reasons for the saving |
|----------------------|--|-----------|---|--|
| (In lakhs of rupees) | | | | |
| 1. | Kanchrapara Area Development Scheme (Kalyani Town). | 38.00 | 28.24 (74) | Mainly non-finalisation of the proposal for development of Block A (phase III) and construction of additional standard type buildings. |
| 2. | Integrated Subsidised Housing scheme for Industrial Workers. | 28.50 | 10.81 (38) | Reasons are awaited. |
| 3. | Slum Clearance .. | 5.00 | 3.84 (77) | Mainly slow progress of work. |

| Group-head | Total grant | Actual expenditure | Excess + Saving— |
|------------|-------------|--------------------|------------------|
|------------|-------------|--------------------|------------------|

(In lakhs of rupees)

“71—Miscellaneous.”

O—Development Schemes—

O(V)—Third Five-Year Plan (Committed Expenditure)—

O(V)(a)—Co-operation and Community Development—

| | | | | | |
|---|----|---------|-----------|-------|--------|
| O | .. | 1,06.75 | } 1,04.02 | 89.39 | -14.63 |
| S | .. | 16.00 | | | |
| R | .. | -18.73 | | | |

Grant No. 44—Miscellaneous—Other Miscellaneous Expenditure—contd. 127

In view of the total saving of Rs. 33.36 lakhs, supplementary grant of Rs. 16.00 lakhs obtained in March 1970 for payment of dearness allowance at increased rate to Anchal Panchayat secretaries and assistant secretaries proved unnecessary. The saving was mainly due to non-payment of lump grants to the Anchal Panchayats as these bodies could not be reconstituted owing to non-enactment of the West Bengal Panchayat Bill 1969.

| Group-head | Total grant | Actual expenditure | Excess + Saving— |
|---------------------------|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| I—State Lotteries— | | | |
| O .. 24.43 | 52.86 | 26.06 | -26.80 |
| S .. 28.43 | | | |

In view of the final saving of Rs. 26.80 lakhs, supplementary grant of Rs. 28.43 lakhs obtained in March 1970 due to enhancement of value and number of prizes and increased commission to bulk purchasers proved largely excessive. Reasons for the final saving of Rs. 26.80 lakhs are awaited.

“109—Capital Outlay on Other Works.”

R—Other Schemes—

R(8)—Construction of houses under the Rental Housing Scheme for State Government Employees—

| | | | |
|-------------|-------|-------|-------|
| O .. 70.00 | 52.43 | 43.64 | -8.79 |
| R .. -17.57 | | | |

Of the total saving of Rs. 26.36 lakhs withdrawal of Rs. 17.57 lakhs by reappropriation on 31st March 1970 was attributed to retarded progress of work due to land acquisition difficulties. Reasons for the final saving of Rs. 8.79 lakhs are awaited.

“71—Miscellaneous.”

O—Development Schemes—

O(i)—Fourth Five-Year Plan—

O(i)(b)—Housing—

| | | | |
|------------|------|------|-------|
| O .. 11.25 | 3.15 | 2.26 | -0.89 |
| R .. -8.10 | | | |

The total saving of Rs. 8.99 lakhs (80 per cent. of the provision) was mainly due to non-payment of financial assistance under “Subsidised Housing Scheme for Plantation Workers” and “Subsidised Industrial Housing Scheme (Local Bodies and Private Employer’s Project)” owing to non-completion of formalities by the employers (Rs. 5.96 lakhs), and partial implementation of “Slum Clearance Scheme” mainly owing to failure on the part of Calcutta Improvement Trust and Calcutta Corporation to make satisfactory progress (Rs. 2.32 lakhs).

128 **Grant No. 44—Miscellaneous— Other Miscellaneous Expenditure—contd.**

| Group-head | Total grant | Actual expenditure | Excess+ Saving— |
|------------|-------------|--------------------|-----------------|
|------------|-------------|--------------------|-----------------|

(In lakhs of rupees)

O—Development Schemes—

O(ii)—Annual Plan Schemes (1966—69) and Committed Expenditure—

O(iii)(a)—Co-operation and Community Development—

| | | | | | |
|---|----|-------|--------|------|-------|
| O | .. | 8.90 | } 0.07 | 0.21 | +0.14 |
| R | .. | -8.83 | | | |

The net saving of Rs 8.69 lakhs (98 per cent. of the provision) was due to non-payment of grants for development works to Anchal Panchayats owing to non-reconstitution of these bodies on account of non-enactment of the West Bengal Anchal Panchayats Bill 1969.

“109—Capital Outlay on Other Works.”

S—Development Schemes—

S(i)—Fourth Five-Year Plan—

S(i)(g)—Animal Husbandry—

| | | | | | |
|---|----|-------|---------|------|-------|
| O | .. | 15.83 | } 15.25 | 8.46 | -6.79 |
| R | .. | -0.58 | | | |

The total saving of Rs. 7.37 lakhs was due to partial implementation/non-implementation of the schemes “Centralised Semen Collection Centres” (Rs. 2.35 lakhs), “Expansion/Establishment of State Livestock Farm” (Rs. 2.00 lakhs), “Haringhata (North) Farm” (Rs. 1.93 lakhs) and “Bull rearing/bull distribution Scheme” (Rs. 1.00 lakh).

Reasons for the partial implementation/non-implementation of these schemes are awaited.

S(i)(b)—Miscellaneous—

| | | | | | |
|---|----|-------|--------|------|-------|
| O | .. | 13.67 | } 7.74 | 6.35 | -1.39 |
| R | .. | -5.93 | | | |

The total saving of Rs. 7.32 lakhs (54 per cent. of the provision) was due to partial implementation of the schemes “Food Grains Storage” (Rs. 6.52 lakhs) and “Development of Digha” (Rs. 0.80 lakh). The partial implementation of the former scheme was attributed to non-finalisation of preliminaries.

Grant No. 44—Miscellaneous—Other Miscellaneous Expenditure—*contd.* 129

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|---|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| R— Other Schemes— | | | |
| R(7)— Construction of houses under Middle Income Group Housing Scheme— | | | |
| O .. 14.50 | } 7.02 | 7.74 | +0.72 |
| R .. -7.48 | | | |

The net saving of Rs 6.76 lakhs (47 per cent. of the provision) was due to partial execution of construction work on account of land acquisition difficulties.

“71—Miscellaneous.”

O—Development Schemes—

O(i)—Fourth Five-Year Plan—

O(i)(f)—Community Development—

| | | | |
|------------|--------|------|-------|
| O .. 8.50 | } 5.00 | 4.15 | —0.85 |
| R .. -3.50 | | | |

The total saving of Rs. 4.35 lakhs (51 per cent. of the provision) was attributed to retarded progress of work under the scheme “Rural Manpower Project” due to confusion regarding responsibility for execution of the scheme resulting in holding up of the work for some time.

O(i)(d)—Social Welfare—

| | | | |
|------------|---------|-------|-------|
| O .. 14.75 | } 11.40 | 11.36 | —0.04 |
| R .. -3.35 | | | |

The total saving of Rs. 3.39 lakhs was due to partial implementation of the scheme “Old Age Pension” under the group-scheme “Rehabilitation of the handicapped” mainly owing to late setting up of administrative machinery for sanctioning pension smoothly (Rs. 1.86 lakhs), and less expenditure on various schemes connected with expansion and establishment of several reformatory and industrial schools, district shelters, After-care home and Rescue home (Rs. 1.53 lakhs).

“109—Capital Outlay on Other Works.”

S—Development Schemes—

S(i)—Fourth Five-Year Plan—

S(i)(d)—Tourism—

| | | | |
|------------|--------|------|-------|
| O .. 8.55 | } 5.90 | 5.26 | —0.64 |
| R .. -2.65 | | | |

130 **Grant No. 44 — Miscellaneous Other Miscellaneous Expenditure—contd.**

The total saving of Rs 3.29 lakhs (38 per cent of the provision) was due to non-implementation of the schemes "Ropeway from Singla to Nayabazar" (Rs 2.00 lakhs), "Purchases of Water transport for Cruises in Sunderbans" (Rs. 2.00 lakhs) and "Tourist Lodge at Kurseong" (Rs. 1.00 lakh) set off by excess expenditure under other schemes.

| Group-head | Total grant | Actual expenditure | Excess + Saving— |
|--|-------------|-----------------------|---------------------|
| (In lakhs of rupees) | | | |
| "71—Miscellaneous." | | | |
| O—Development Schemes— | | | |
| O(iii)—Annual Plan Schemes (1966—69) and Committed Expenditure— | | | |
| O(iii)(c)—Social Welfare— | | | |
| O .. | 21.66 | } 19.39 | 19.09 |
| R .. | -2.27 |  |  | -0.30 |

The total saving of Rs 2.57 lakhs was mainly due to less expenditure on the scheme "Grant of old age pension to the old and infirm" under the group-scheme "Welfare of the Handicapped" owing to death of a number of pensioners and non-payment of pension for certain technical difficulties

(ii) Substantial excess occurred under :—

| Group-head | Total grant | Actual expenditure | Excess + Saving— |
|---|-------------|-----------------------|---------------------|
| (In lakhs of rupees) | | | |
| "109—Capital Outlay on Other Works." | | | |
| R— Other Schemes— | | | |
| R(16)—Salt Lake Reclamation Scheme— | | | |
| O .. | 3,00.00 | } 3,78.24 | 3,73.65 |
| R .. | 78.24 |  |  | -4.59 |

The net excess of Rs 73.65 lakhs was attributed mainly to larger payment of contractors' bills to avoid interest charges and more expenditure due to progress of urgent development work in the reclaimed area of Northern Salt Lake.

"71—Miscellaneous."

B—Special Commissions of Enquiry—

| | | | |
|------|------|--------|------|
| O .. | 1.65 | } 5.07 | 6.90 |
| R .. | 3.42 |  |  | +1.83 |

Additional funds of Rs. 3.42 lakhs were provided by reappropriation on 31st March 1970 for meeting expenditure connected with Ghose and Mukherjee Enquiry Commission constituted after framing of the original estimates. Reasons for the final excess of Rs. 1.83 lakhs are awaited.

| Group-head | Total grant | Actual expenditure | Excess + Saving— |
|---|-------------|----------------------|------------------|
| | | (In lakhs of rupees) | |
| “109 – Capital Outlay on Other Works.” | | | |
| S—Development Schemes— | | | |
| S(i)—Fourth Five-Year Plan— | | | |
| S(i)(c)—Special Projects— | | | |
| O .. | 2.41 | 5.04 | 5.31 |
| R .. | 2.63 | | |
| | | | +0.27 |

The total excess of Rs. 2.90 lakhs occurred under the schemes “Development of Subsidiary Industries at Durgapur” (Rs. 1.75 lakhs) and “Acquisition of land for establishment of a fertilizer factory at Durgapur” (Rs. 1.15 lakhs) due to more payment of compensation for acquired land to avoid accrual of interest.

R—Other Schemes—

R(6)—Patipukur Township Schemes—

| | | | |
|------|------|------|-------|
| O .. | 2.00 | 3.50 | 4.56 |
| R .. | 1.50 | | |
| | | | +1.06 |

Reasons for the total excess of Rs. 2.56 lakhs are awaited.

(iii) Substantial excess occurred under the following also ; in these cases, provision of additional funds by reappropriation proved inadequate :—

| Group-head | Total grant | Actual expenditure | Excess + Saving— |
|------------|-------------|----------------------|------------------|
| | | (In lakhs of rupees) | |

“71—Miscellaneous.”

G—Charges in connection with the Village Panchayats Act—

| | | | |
|------|-------|-------|-------|
| O .. | 48.36 | 52.91 | 56.09 |
| R .. | 4.55 | | |
| | | | +3.18 |

Additional funds of Rs. 4.55 lakhs were the net result of provision of Rs. 6.95 lakhs by reappropriation on 31st March 1970 for purchase of jeeps for the District Panchayat Officers and payment of increased rates of dearness allowance set off by surrender of Rs. 2.40 lakhs made on the same date mainly on grounds of non-payment of grants-in-aid to Anchal Panchayats due to non-reconstitution of these local bodies.

Reasons for the final excess of Rs. 3.18 lakhs are awaited.

A—Donations for Charitable Purposes—

| | | | |
|------|------|------|-------|
| O .. | 5.15 | 6.80 | 9.18 |
| R .. | 1.65 | | |
| | | | +2.38 |

Provision of Rs. 1.65 lakhs by reappropriation on 31st March 1970 was for meeting arrear claims accumulated due to delayed submission of bills by local officers for disbursement of donations to vagrants. Reasons for the final excess of Rs. 2.38 lakhs are awaited.

(iv) The following are cases of excessive withdrawal of funds by reappropriation :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|---|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| “71—Miscellaneous.” | | | |
| O—Development Schemes— | | | |
| O(i)—Fourth Five-Year Plan— | | | |
| O(i)(a)—Co-operation and Community Development— | | | |
| O .. | 5.85 | } 0.15 | 5.39 |
| R .. | -5.70 |  |  | +5.24 |

Withdrawal of Rs. 5.70 lakhs by reappropriation on 30th March 1970 was due to non-payment of incentive grant to panchayati raj bodies for stepping up taxation efforts owing to non-enactment of the West Bengal Panchayat Bill 1969 (Rs. 4.50 lakhs), and non-materialisation of the scheme “Expansion of Panchayati Raj Training Centres” (Rs. 1.16 lakhs).

Reasons for the final excess of Rs. 5.24 lakhs are awaited.

“109—Capital Outlay on Other Works.”

R—Other Schemes—

R(9)—Land Acquisition and Development Scheme—

| | | | |
|------|--------|--------|------|
| O .. | 30.00 | } 4.01 | 9.32 |
| R .. | -25.99 |  |  | +5.31 |

Reduction of provision by surrender of Rs. 25.99 lakhs made on 31st March 1970 was due to non-payment of compensation for acquired lands at Kaliadaha and Asansol due to non-finalisation of claims.

Reasons for the final excess of Rs. 5.31 lakhs are awaited.

(v) In the following cases, additional funds provided by reappropriation proved excessive :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|---|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| “109—Capital Outlay on Other Works.” | | | |
| S—Development Schemes— | | | |
| S(i)—Fourth Five-Year Plan— | | | |
| S(i)(e)—Labour and Labour Welfare— | | | |
| O .. | 3.50 | } 9.50 | 6.12 |
| R .. | 6.00 |  |  | -3.38 |

Out of Rs. 6.00 lakhs provided by reappropriation on 31st March 1970, Rs. 3.50 lakhs were for accelerated progress of work under the scheme “Model Labour Welfare Centres and Holiday Homes.” Balance Rs. 2.50 lakhs were for “Setting

Grant No. 44—Miscellaneous—Other Miscellaneous Expenditure—concl'd. 133

up of Testing Laboratory for examination of Boilers." Eventually, however, this together with the original provision of Rs. 0.50 lakh under the latter scheme remained wholly unutilised, reasons for which are awaited.

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|-----------------------------|-------------|-----------------------|----------------------|
| (In lakhs of rupees) | | | |
| "71—Miscellaneous." | | | |
| O—Development Schemes— | | | |
| O(i)—Fourth Five-Year Plan— | | | |
| O(i)(c)—Miscellaneous— | | | |
| O .. | 18.73 | } 29.43 | 26.82 |
| R ... | 10.70 | | |
| | | | —2.61 |

The additional funds of Rs. 10.70 lakhs were provided by reappropriation on the grounds of less assessment of requirements on *ad-hoc* basis at the budget stage mainly for grants to municipalities for improvement works under the scheme "Development of Municipal Areas" (Rs. 9.88 lakhs).

Reasons for the final saving of Rs. 2.61 lakhs are awaited.

Grant No. 45—Miscellaneous—Expenditure on Displaced Persons.

| | Total grant or appropriation | Actual expenditure | Excess + Saving — |
|--|---------------------------------|-----------------------|----------------------|
| | Rs. | Rs. | Rs. |
| Major heads "16—Interest on Debt and Other Obligations", "71—Miscellaneous", "109—Capital Outlay on Other Works", "Debt raised in India", and "Loans to Local Funds, Private Parties, etc." | | | |
| | Rs. | | |
| Voted— | | | |
| Original .. | 10,70,04,000 | } 11,78,23,000 | 10,88,99,081 |
| Supplementary .. | 1,08,19,000 | | |
| Amount surrendered during the year (March 1970) .. | .. | .. | 29,45,186 |
| Charged— | | | |
| Original .. | 5,27,96,000 | } 6,24,50,000 | 6,23,63,825 |
| Supplementary .. | 96,54,000 | | |
| Amount surrendered during the year | .. | .. | .. |

Notes and comments—

Voted grant

(i) In view of the saving of Rs. 89·24 lakhs in the total grant the supplementary grant of Rs. 1,08·19 lakhs obtained in March 1970 proved excessive.

(ii) Of this saving, Rs. 59·79 lakhs remained unsurrendered.

(iii) Provision remained unutilised wholly or to a substantial extent under the following:—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|----------------------|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |

“109—Capital Outlay on Other Works.”

Expenditure on Displaced Persons—

L—Scheme for colonisation—

| | | | | | |
|---|----|--------|---------|-------|--------|
| O | .. | 60·00 | } 50·00 | 32·57 | —17·43 |
| R | .. | —10·00 | | | |

Expenditure under this group-head is financed out of loans from the Union Government. Reduction of provision by surrender of Rs. 10·00 lakhs on 31st March 1970 was due to smaller programme of work and less payment of compensation for acquired land. Reasons for the final saving of Rs. 17·43 lakhs are awaited.

“Loans and Advances by State/ Union Territory Governments.”

Loans to Local Funds, Private Parties, etc.—

Q—Loans and Advances to Displaced Persons—

| | | | | | |
|---|----|--------|---------|-------|--------|
| O | .. | 50·00 | } 40·00 | 23·50 | —16·50 |
| R | .. | —10·00 | | | |

Surrender of Rs. 10·00 lakhs was due to less payment of loans to displaced persons owing to non-implementation of residuary schemes and non-payment of loans to families living in enclaves. Reasons for the final saving of Rs. 16·50 lakhs are awaited.

“71—Miscellaneous.”

Expenditure on Displaced Persons—

B—Rehabilitation—

B(VI)—Expenditure on Schemes—

| | | | | |
|------------------------------|----|-------|-------|--------|
| B(VI)(c)—Medical Facilities— | .. | 50·00 | 25·70 | —24·30 |
|------------------------------|----|-------|-------|--------|

Reasons for the saving of Rs. 24·30 lakhs are awaited.

Grant No. 45—Miscellaneous—Expenditure on Displaced Persons—contd. 135

| Group-head | Total grant | Actual expenditure | Excess + Saving - |
|---|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| B(XIII)—Conversion of maintenance loans into grants— | | | |
| O .. | 5.00 | } | .. |
| R .. | -5.00 | | |

The non-utilisation of the entire provision was due to non-receipt of Government of India's sanction to the conversion into grants of maintenance loans to displaced persons.

In the previous year also, the entire provision of Rs. 5.00 lakhs remained unutilised for the same reason.

"109—Capital Outlay on Other Works."

Expenditure on Displaced Persons—

M—Other Schemes—

| | | | | | |
|------|-------|---|------|------|-------|
| O .. | 5.50 | } | 1.00 | 0.58 | -0.42 |
| R .. | -4.50 | | | | |

Expenditure under this group-head is financed out of loans from Union Government. The total saving of Rs. 4.92 lakhs (89 per cent. of the provision) was due to non-implementation of the new market scheme and other residuary schemes. Reasons for the non-implementation of the schemes are awaited.

In the preceding four years, savings under this group-head ranged between 60 per cent. and 92 per cent. of the provision.

"71—Miscellaneous."

Expenditure on Displaced Persons—

B—Rehabilitation—

B(VI)—Expenditure on Schemes—

B(VI)(d)—Grants to Industries—

| | | | | |
|--|----|-------|------|-------|
| B(VI)(d)(i)—Government Production Centres— | .. | 12.00 | 9.39 | -2.61 |
|--|----|-------|------|-------|

Reasons for the saving of Rs. 2.61 lakhs (22 per cent. of the provision) are awaited.

136 **Grant No. 45—Miscellaneous—Expenditure on Displaced Persons—contd.**

(iv) The following are cases of excessive withdrawals of funds by reappropriation:—

| Group-head | Total grant | Actual expenditure | Excess + Saving - |
|---|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| "71—Miscellaneous." | | | |
| Expenditure on Displaced Persons— | | | |
| B—Rehabilitation— | | | |
| B(II) Expenditure on Other Homes and Institutions— | | | |
| O .. 50.00 | } 45.00 | 49.62 | +4.62 |
| R .. -5.00 | | | |

Withdrawals of Rs. 5.00 lakhs by reappropriation on 31st March 1970 was due to non- receipt of Government of India's sanction to the construction of new units of Homes which were in a dilapidated condition. There was, however, eventual excess of Rs. 4.62 lakhs, reasons for which are awaited.

B(VI) Expenditure on Schemes—

B(VI)(b) Educational grants—

B(VI)(b)(iv) Grants-in-aid (Education)—

| | | | |
|------------|---------|-------|-------|
| O .. 18.00 | } 10.00 | 12.69 | +2.69 |
| R .. -8.00 | | | |

Reasons for the withdrawal of Rs. 8.00 lakhs by reappropriation on 31st March 1970 and for the eventual excess of Rs. 2.69 lakhs are awaited.

(v) The following are cases of unnecessary provision of funds by reappropriation:—

| Group-head | Total grant | Actual expenditure | Excess + Saving - |
|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| "71—Miscellaneous." | | | |
| Expenditure on Displaced Persons— | | | |
| B—Rehabilitation— | | | |
| B(VI)—Expenditure on Schemes— | | | |
| B(VI)(b)—Educational grants— | | | |
| B(VI)(b)(ii)—Primary Education Schemes (Education)— | | | |
| O .. 1,70.00 | } 1,78.00 | 1,66.48 | -11.52 |
| R .. 8.00 | | | |

Reasons for the provision of Rs. 8.00 lakhs by reappropriation on 31st March 1970 and for the final saving of Rs. 11.52 lakhs are awaited.

Grant No. 45—Miscellaneous—Expenditure on Displaced Persons—contd. 137

| Group-head | Total grant | Actual expenditure | Excess+ Saving— |
|-------------------------------------|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | |
| B(IV)—Expenditure on new mi-grants— | | | |
| O .. | 0.25 | 4.45 | 0.48 |
| S .. | 0.25 | | |
| R .. | 3.95 | | |
| | | | —3.97 |

Rs. 3.95 lakhs were provided by reappropriation on 31st March 1970 for meeting larger expenditure on doles and journey allowance owing to influx of large number of new migrants. Reasons for the final saving of Rs. 3.97 lakhs are awaited.

(vi) In the following cases, substantial excess remained uncovered ; there was, however, scope for providing more funds by reappropriation in view of the overall saving in the grant :—

| Group-head | Total grant | Actual expenditure | Excess+ Saving— |
|-----------------------------------|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | |
| “71—Miscellaneous.” | | | |
| Expenditure on Displaced Persons— | | | |
| B—Rehabilitation— | | | |
| B(1)—Expenditure on P. L. Homes— | | | |
| O .. | 65.00 | 70.00 | 78.67 |
| S .. | 5.00 | | |
| | | | +8.67 |

Supplementary grant of Rs. 5.00 lakhs obtained in March 1970 for meeting additional expenditure on P. L. Homes fell short of actual requirement.

Reasons for the final excess of Rs. 8.67 lakhs are awaited.

B(V)—Establishment charges—
B(V)(c)—District and Subdivisional Establishments—

| | | | |
|------|-------|-------|-------|
| O .. | 24.15 | 25.76 | 29.89 |
| S .. | 1.11 | | |
| R .. | 0.50 | | |
| | | | 4.13 |

Reasons for the final excess of Rs. 4.13 lakhs are awaited.

(vii) The following is a case of non-reappropriation/non-surrender of lump provision :—

| Group-head | Total grant | Actual expenditure | Excess+ Saving— |
|---|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | |
| “71—Miscellaneous.” | | | |
| Expenditure on Displaced Persons— | | | |
| I—Lump Provision for Additional Dearness Allowance— | | | |
| .. | 2.33 | .. | —2.33 |

138 Grant No. 45—Miscellaneous—Expenditure on Displaced Persons—contd.

(viii) Expenditure on relief and rehabilitation of displaced persons : During 1969-70, Rs. 10.98 crores were spent on rehabilitation of displaced persons, the details of which, together with expenditure of the preceding five years, are given below :—

| | From 1964-65 to 1967-68 | 1968-69 | 1969-70 |
|--|-------------------------------|----------|----------|
| | (In lakhs of rupees) | | |
| I. Relief and Rehabilitation of Displaced Persons : | | | |
| (a) Relief .. .. . | .. .. . | .. .. . | .. .. . |
| (b) Rehabilitation | 13,73.43 | 3,92.98 | 4,02.91 |
| II. Revenue Earning Schemes | 18.25 | 5.96 | 7.60 |
| III. Scheme for Dispersal of Displaced College Students from Calcutta | 59.26 | 17.94 | 18.32 |
| IV. Administration of a Township for Displaced Persons | 6.34 | 1.81 | 2.21 |
| V. Loss | 1.41 | .. .. . | .. .. . |
| VI. Irrecoverable Loans to Displaced Persons Written off | 2,42.81 | 7,50.01 | 6,01.17 |
| VII. Expenditure on Capital Account | 1,83.91 | 51.19 | 34.12 |
| VIII. Expenditure on General Administration (Rehabilitation Programme) | 16.85 | 6.36 | 7.89 |
| IX. Loans to Displaced Persons | 87.52 | 36.61 | 23.50 |
| Total | 19,89.78 | 12,62.86 | 10,97.72 |

Charged appropriation

(i) Provision remained unutilised wholly or to a substantial extent under :—

| Group-head | Total appropriation | Actual expenditure | Excess + Saving - |
|------------|----------------------|--------------------|-------------------|
| | (In lakhs of rupees) | | |

“Public Debt.”

Debt raised in India—

Loans for Displaced Persons—

P—Loans from Central Government—

P(2)—Loans for purchase of buses for employment of displaced persons—

| | | | | |
|-----------|------|---------|----|--------|
| O | 4.74 | } 10.44 | .. | -10.44 |
| S | 0.35 | | | |
| R | 5.35 | | | |

Reasons for the non-utilisation of the entire provision are awaited.

Grant No. 45—Miscellaneous Expenditure on Displaced Persons—concl'd. 139

| Group-head | Total appropriation | Actual expenditure | Excess + Saving — |
|---|------------------------|-----------------------|----------------------|
| (In lakhs of rupees) | | | |
| “109—Capital Outlay on Other Works.” | | | |
| Expenditure on Displaced Persons— | | | |
| L—Scheme for Colonisation— | | | |
| O .. | 5.00 | 0.50 | +1.18 |
| R .. | -4.50 | | |

The net saving of Rs. 3.32 lakhs (66 per cent. of the provision) was attributed to adjustment of major portion of the charges under the voted grant.

(ii) Substantial excess occurred under :—

| Group-head | Total appropriation | Actual expenditure | Excess + Saving — |
|--|------------------------|-----------------------|----------------------|
| (In lakhs of rupees) | | | |
| “16 Interest on Debt and Other Obligations.” | | | |
| Expenditure on Displaced Persons— | | | |
| Interest on Inter-Governmental Debt— | | | |
| K—Interest on loans taken from Central Government— | | | |
| K(I)—Interest on loans for expenditure on relief and rehabilitation of displaced persons— .. | 3.25 | 5.34 | +2.09 |

Reasons for the final excess of Rs. 2.09 lakhs (64 per cent. of the provision) are awaited.

Grant No. 46—Pre-Partition Payments (All voted).

| Major head “78—Pre-Partition Payments.” | Total grant Rs. | Actual expenditure Rs. | Excess + Saving — Rs. |
|--|-----------------------|------------------------------|-----------------------------|
| Rs. | | | |
| Original — | 1,000 | 1,000 | -1,000 |
| Supplementary .. | .. | | |
| Amount surrendered during the year (March 1970) .. | .. | .. | 1,000 |

140 **Grant No. 47—Expenditure Connected with the National Emergency (All voted).**

| | Total grant | Actual expenditure | Excess+ Saving-- |
|---|-------------|-----------------------|---------------------|
| | Rs. | Rs. | Rs. |
| Major head "71 - Miscellaneous." | | | |
| | Rs. | | |
| Original .. | 3,54,83,000 | } 3,54,83,000 | 2,82,63,693 |
| Supplementary .. | .. |  |  | -72,19,307 |
| Amount surrendered during the year (March 1970) .. | .. | .. | 77,27,541 |

Notes and comments—

The major head "78-A—Expenditure connected with the National Emergency" was abolished from 1969-70 and the actuals connected with National Emergency were required to be adjusted under the major head "71—Miscellaneous". State Government, however, did not agree to adopt the new accounting from that year. As such, the actuals of Rs. 2,82.64 lakhs adjusted under the major head "71—Miscellaneous" (Rs. 1,25.71 lakhs under "Miscellaneous and Unforeseen Charges" and Rs. 1,56.93 lakhs under "Civil Defence") are shown against the provision made under this grant.

Grant No. 48 -Capital Outlay on Multipurpose River Schemes --Damodar Valley Projects (All voted).

| | Total grant | Actual expenditure | Excess+ Saving— |
|---|-------------|-----------------------|--------------------|
| | Rs. | Rs. | Rs. |
| Major head "98 -Capital Outlay on Multipurpose River Schemes." | | | |
| Damodar Valley Project— | | | |
| | Rs. | | |
| Original .. | 9,58,34,000 | } 9,58,34,000 | 2,16,84,608 |
| Supplementary .. | .. |  |  | -7,41,49,392 |
| Amount surrendered during the year (March 1970) .. | .. | .. | 16,00,840 |

Grant No. 48—Capital Outlay on Multipurpose River Schemes—Damodar Valley Project (All voted)—concl'd. 141

Notes and comments—

(i) The project is financed out of loans granted by Union Government.

(ii) The shortfall of Rs. 7,41·49 lakhs formed 77 per cent. of the provision. Out of this as much as Rs. 7,25·48 lakhs remained unsurrendered even though surrender of anticipated saving was made on the last day of the financial year.

(iii) Provision remained wholly unutilised under:—

| Group-head | Total grant | Actual expenditure | Excess+ Saving— |
|--|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | |
| I—Advances to the Damodar Valley Corporation— | | | |
| Amount Advanced— | 3,50·00 | .. | —3,50·00 |

Reasons for the non-utilisation of the entire provision are awaited.

(iv) Substantial provision also remained unutilised under:—

| Group-head | Total grant | Actual expenditure | Excess+ Saving— |
|---|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | |
| II—Government's share of the Capital Outlay on the Damodar Valley Project— | | | |
| .. | .. 5,50·46 | 1,97·66 | —3,52·80 |

Reasons for the saving of Rs. 3,52·80 lakhs (64 per cent. of the provision) are awaited.

III—D. V. C. Barrage and Irrigation System—

| | | | | | | |
|---|----|--------|---|-------|-------|--------|
| O | .. | 57·88 | } | 41·87 | 19·19 | —22·68 |
| R | .. | —16·01 | | | | |

The total shortfall of Rs. 39·69 lakhs formed 67 per cent. of the provision. Surrender of Rs. 16·01 lakhs made on 31st March 1970 was due to slow progress in construction of Water Courses in the command area of D. V. C. on account of difficulties presented by criss-crossed railway lines, streams and factories (Rs. 13·34 lakhs), and non-execution of some of the schemes of extension and improvement works owing to public opposition arising out of involvement of fertile agricultural lands (Rs. 2·67 lakhs).

Reasons for the final saving of Rs. 22·68 lakhs are awaited.

Grant No. 49—Capital Outlay on Public Works.

| | | Total grant or appropriation | Actual expenditure | Excess + Saving— |
|---|-------------|---------------------------------|-----------------------|---------------------|
| | | Rs. | Rs. | Rs. |
| Major head "103—Capital Outlay on Public Works." | | | | |
| | Rs. | | | |
| Voted— | | | | |
| Original .. | 8,25,84,000 | } 8,25,84,000 | 4,56,50,924 | -3,69,33,076 |
| Supplementary .. | .. | | | |
| Amount surrendered during the year (March 1970) .. | .. | .. | .. | 3,12,38,535 |
| Charged— | | | | |
| Original .. | 16,000 | } 4,23,520 | 61,289 | -3,62,231 |
| Supplementary .. | 4,07,520 | | | |
| Amount surrendered during the year | .. | .. | .. | .. |

Notes and comments—**Voted grant**

(i) Substantial provision remained unutilised under:—

| Group-head | Total grant | Actual expenditure | Excess + Saving— |
|------------|-------------|-----------------------|---------------------|
|------------|-------------|-----------------------|---------------------|

(In lakhs of rupees)

E—Development Schemes—**E(2)—Centrally-sponsored Schemes
(New Schemes)—****E(2)(3)—Public Health—**

| | | | | |
|------|----------|--------|------|-------|
| O .. | 1,14.90 | } 0.54 | 0.24 | -0.30 |
| R .. | -1,14.36 | | | |

The total shortfall of Rs. 1,14.66 lakhs (nearly the entire provision) was mainly due to deferment of construction of buildings for 53 Rural Family Welfare Planning Centres (1,06.02 lakhs), and non-execution of works connected with the scheme "Tuberculosis Control" on account of non-receipt of sanction (Rs. 4.90 lakhs).

In the preceding year also, almost the entire provision under this group-head remained unutilised for identical reasons.

| Group-head | Total grant | Actual expenditure | Excess+ Saving— |
|-------------------------------------|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | |
| E(1)—Fourth Five-Year Plan— | | | |
| E(1)(a)—Development of State Roads— | | | |
| E(1)(a)2—Original Works— | | | |
| Communications— | | | |
| O .. | 2,24.26 | 1,82.37 | 1,59.37 |
| R .. | —41.89 |  |  | —23.00 |

Rs. 19.11 lakhs were withdrawn due to partial execution of works on account of slow progress, failure of bridge contractor, non-finalisation of preliminaries and non-availability of land (Rs. 11.36 lakhs), transfer of surplus materials (Rs. 6.38 lakhs), and non-adjustment of land acquisition vouchers (Rs. 1.37 lakhs).

Reasons for the balance withdrawal of Rs. 22.78 lakhs and for the final saving of Rs. 23.00 lakhs are awaited.

A—Original Works—

Buildings—

A-8—Police—

| | | | |
|------|--------|-------|-------|
| O .. | 59.19 | 25.49 | 23.79 |
| R .. | —33.70 |  |  | —1.70 |

The total shortfall of Rs. 35.40 lakhs formed 60 per cent. of the provision. Withdrawal of Rs. 3.33 lakhs by reappropriation on 31st March 1970 was due to non-implementation of some modified schemes owing to non-receipt of administrative approval.

Reasons for the surrender of Rs. 30.37 lakhs on 31st March 1970 and for the final saving of Rs. 1.70 lakhs are awaited.

A-5—General Administration—

| | | | |
|------|--------|------|------|
| O .. | 39.93 | 9.20 | 8.87 |
| R .. | —30.73 |  |  | —0.33 |

Reasons for the total saving of Rs. 31.06 lakhs (78 per cent. of the provision) are awaited.

E—Development Schemes—

E(1)—Fourth Five-Year Plan—

E(1)(b)—Other Development Schemes—

E(1)(b)2—Medical—

| | | | |
|------|--------|-------|-------|
| O .. | 97.99 | 69.13 | 67.46 |
| R .. | —28.86 |  |  | —1.67 |

Of the total saving of Rs. 30.53 lakhs withdrawal of Rs. 28.86 lakhs by surrender on 31st March 1970 was mainly due to partial execution of construction works connected with the following schemes on account of non-receipt of administrative sanction as well as slow progress of work:—

| Serial no. | Name of the scheme | Provision | Saving |
|------------|---|-----------|----------------------|
| | | | (In lakhs of rupees) |
| 1. | Primary and Subsidiary Health Centres | 26.00 | 9.57 |
| 2. | District and Subdivisional hospitals | 24.00 | 8.14 |
| 3. | General hospitals | 30.59 | 7.00 |
| 4. | Ayurvedic system of medicine | 1.50 | 1.40 |
| 5. | Post-Graduate medical education and research institutes | 2.50 | 1.80 |
| 6. | Mental hospitals and other medical care services | 3.00 | 0.85 |

Reasons for the final saving of Rs. 1.67 lakhs are awaited.

| Group-head | Total grant | Actual expenditure | Excess+ Saving— |
|----------------------------|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | |
| E(1)(b)1—Education— | | | |
| O .. 21.84 | } 16.98 | 5.03 | -11.95 |
| R .. -4.86 | | | |

The total saving of Rs. 16.81 lakhs formed 77 per cent. of the provision. Funds of Rs. 4.86 lakhs were surrendered on 31st March 1970 due to partial execution of construction works for non-receipt of administrative sanctions and slow progress. Reasons for the final saving of Rs. 11.95 lakhs are awaited.

B—Original Works—

Communications—

| | | | |
|-------------|---------|-------|-------|
| O .. 27.87 | } 16.16 | 12.70 | -3.43 |
| R .. -11.71 | | | |

Reasons for the total saving of Rs. 15.17 lakhs are awaited.

E—Development Schemes—

E(1)—Fourth Five-Year Plan—

E(1)(b)—Other Development Schemes—

E(1)(b)6—Industries—Industries—

| | | | |
|-------------|-------|---|-------|
| O .. 19.40 | } 3.6 | 6 | -2.33 |
| R .. -10.78 | | | |

Of the total saving of Rs. 13·11 lakhs (68 per cent. of the provision) withdrawal of Rs. 10·78 lakhs on 31st March 1970 was due to less construction work on account of non-receipt of administrative sanction to detailed estimates as well as slow progress under the schemes (1) "Craftsman Training Scheme" (Rs. 6·74 lakhs), and (2) "Setting up of a new press for printing work of the Legislature, High Court, etc." (Rs. 3·64 lakhs).

Reasons for the final saving of Rs. 2·33 lakhs are awaited.

| Group-head | Total grant | Actual expenditure | Excess+ Saving— |
|--|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | |
| A—Original Works— | | | |
| Buildings— | | | |
| A-16—Miscellaneous Departments— | | | |
| O .. 13·42 | 1·64 | 2·58 | +0·94 |
| R .. —11·78 | | | |
| The net shortfall of Rs. 10·84 lakhs formed 81 per cent. of the provision. Rs. 2·98 lakhs were withdrawn due to partial execution of construction work owing to non-completion of preliminaries. Reasons for the balance withdrawal of Rs. 8·80 lakhs are awaited. | | | |
| In the preceding year, saving formed 83 per cent. of the provision. | | | |
| A-17—Public Works— | | | |
| O .. 13·68 | 3·85 | 2·47 | —1·38 |
| R .. —9·83 | | | |
| A-6—Administration of Justice— | | | |
| O .. 10·91 | 1·92 | 0·89 | —1·03 |
| R .. —8·99 | | | |
| A-2—Excise— | | | |
| O .. 6·58 | .. | —0·02 | —0·02 |
| R .. —6·58 | | | |

In the first two cases above, the total savings of Rs. 11·21 lakhs and Rs. 10·02 lakhs formed 82 per cent. and 92 per cent. of the provision. Reasons for the savings in the foregoing cases are awaited.

In the preceding year also, savings under the first and third cases formed 73 per cent. and 94 per cent. respectively of the provision.

| Group-head | | | Total grant | Actual expenditure | Excess + Saving— |
|--|----|-------|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | | | |
| E—Development Schemes— | | | | | |
| E(1)—Fourth Five-Year Plan— | | | | | |
| E(1)(b)—Other Development Schemes— | | | | | |
| E(1)(b)9—Miscellaneous Departments— | | | | | |
| O | .. | 3·74 | } 0·35 | .. | -0·35 |
| R | .. | -3·39 | | | |

The non-utilisation of the entire provision was due to non-execution of the construction works connected with Government Food Depot in Lake, Behala and Cossipore areas owing to non-receipt of administrative sanction

E(1)(a)—Development of State Roads—

E(1)(a)1—Original Works—

Buildings—

| | | | | | |
|---|----|-------|--------|------|-------|
| O | .. | 3·31 | } 0·35 | 0·05 | -0·30 |
| R | .. | -2·96 | | | |

The total saving of Rs. 3·26 lakhs (almost the entire provision) was mainly due to non-construction of any new building (Rs. 2·00 lakhs), and non-construction of Central godown at Baguihati for want of sanctioned estimate (Rs. 1·26 lakhs).

| | | | | |
|---|----|-------|-------|-------|
| E(1)(a)5—Establishment for Special Road Development— | .. | 25·00 | 22·19 | -2·81 |
|---|----|-------|-------|-------|

A—Original Works—

Buildings—

A-7—Jails—

| | | | | | |
|---|----|-------|--------|------|-------|
| O | .. | 3·56 | } 1·05 | 1·38 | +0·33 |
| R | .. | -2·51 | | | |

In the above cases, reasons for the savings are awaited

(ii) The following is a case of substantial excess as well as wrong withdrawal of the entire provision by reappropriation :—

| Group-head | Total grant | Actual expenditure | Excess + Saving— |
|---|-------------|-----------------------|---------------------|
| (In lakhs of rupees) | | | |
| E—Development Schemes— | | | |
| E(1)—Fourth Five-Year Plan— | | | |
| E(1)(a)—Development of State Roads— | | | |
| E(1)(a)7—Tools and Plant for Special Road Development— | | | |

| | | | | | | |
|---|----|-------|---|----|------|-------|
| O | .. | 2.50 | } | .. | 4.82 | +4.82 |
| R | .. | -2.50 | | | | |

Reasons for the withdrawal of Rs. 2.50 lakhs on 30th March 1970 and for the eventual excess of Rs. 4.82 lakhs are awaited.

(iii) In the following case, substantial excess remained uncovered; there was, however, scope for providing additional funds by reappropriation in view of the overall saving of Rs. 3,69.33 lakhs in the grant :—

| Group-head | Total grant | Actual expenditure | Excess + Saving— | |
|--------------------------|-------------|-----------------------|---------------------|--------|
| (In lakhs of rupees) | | | | |
| E(1) (a)4—Establishment— | .. | 76.46 | 1,03.63 | +27.17 |

Reasons for the excess of Rs. 27.17 lakhs (36 per cent. of the provision) are awaited.

(iv) The following is a case of net budgeting :—

| Group-head | Total grant | Actual expenditure | Excess + Saving— |
|----------------------|-------------|-----------------------|---------------------|
| (In lakhs of rupees) | | | |
| E(1) (a)8—Suspense— | | | |

| | | | | | | |
|---|----|------|---|------|--------|--------|
| O | .. | 2.00 | } | 9.62 | -28.44 | -38.06 |
| R | .. | 7.62 | | | | |

The provision under this group-head was for the net debit. The Department has been following the net system of voting for suspense transactions in this and some other cases, though the gross voting system has been adopted in the State from 1963-64 (including suspense transactions under grant nos. 21 and 34).

The minus expenditure of Rs. 28.44 lakhs was the result of excess of credits over debits due to exhibition of actuals on the net system following the budget; the actual recoveries representing credits amounted to Rs. 3,96.01 lakhs.

Reasons for the provision of Rs. 7.62 lakhs by reappropriation and for the final saving of Rs. 38.06 lakhs are awaited.

In the preceding year also, there was final saving of Rs. 75.41 lakhs under this group-head.

(v) **Review of establishment and Tools and Plant charges of the Public Works (Roads) Department :** The gross establishment and tools and plant charges booked under this grant during 1969-70 were Rs. 1,25.82 lakhs and Rs. 47.87 lakhs respectively which formed 59 per cent. and 22 per cent. respectively of the total works outlay of Rs. 2,13.46 lakhs.

Rs. 3.99 lakhs and Rs. 1.42 lakhs were recovered during the year as establishment and tools and plant charges respectively for works done for private bodies, other departments and Governments.

The percentages of net establishment and tools and plant charges to works outlay for 1967-68, 1968-69 and 1969-70 are compared below :—

| Year | Works outlay | Establishment charges | Percentage to works outlay | Tools and plant charges | Percentage to works outlay |
|----------------------|--------------|-----------------------|----------------------------|-------------------------|----------------------------|
| (In lakhs of rupees) | | | | | |
| 1967-68 .. | 2,74.82 | 73.94 | 26.9 | 36.78 | 13.4 |
| 1968-69 .. | 1,87.08 | 96.33 | 51.5 | 41.07 | 22.0 |
| 1969-70 .. | 2,13.46 | 1,21.83 | 57.1 | 46.45 | 21.8 |

(vi) **Suspense :** The expenditure in the voted grant includes (—) Rs. 28.44 lakhs (net) booked under the group-head “E(1)(a)8 -Suspense”. This head accommodates interim transactions for purchase and supply of materials for construction of roads, etc. The nature and accounting procedure of the transactions under the head “Suspense” have been explained in note (xiv) under grant no. “33—Irrigation.”

The transactions under each unit of “Suspense” during 1969-70 are given below:—

| Units | Opening balance | Debits during the year | Credits during the year | Net actuals | Closing balance |
|-------------------------------------|-----------------|------------------------|-------------------------|---------------|-----------------|
| (In lakhs of rupees) | | | | | |
| Purchases .. | —4,82.75 | 1,89.95 | 2,40.10 | —50.15 | —5,32.90 |
| Miscellaneous Public Works Advances | 41.26 | 71.82 | 56.60 | 15.22 | 56.48 |
| Stock .. | 61.23 | 1,05.80 | 99.31 | 6.49 | 67.72 |
| Total .. | —3,80.26 | 3,67.57 | 3,96.01 | —28.44 | —4,08.70 |

Charged appropriation

(i) Unutilised provision of Rs. 3·62 lakhs formed 85 per cent. of the total appropriation. The entire saving remained unsurrendered.

In the preceding two years also, the saving formed 95 per cent. and 69 per cent. of the appropriation.

(ii) In view of the saving, supplementary appropriation of Rs. 4·08 lakhs obtained in March 1970 for payment of decretal charges proved largely excessive.

In the previous year, supplementary appropriation obtained also proved unnecessary.

(iii) Saving occurred mainly under :—

| Group-head | Total appropriation | Actual expenditure | Excess + Saving— |
|-----------------------------|------------------------|-----------------------|---------------------|
| | (In lakhs of rupees) | | |
| A—Original Works— | | | |
| Buildings— | | | |
| A—5—General Administration— | | | |
| O .. | 0·16 | } 2·92 | 0·23 |
| S .. | 2·68 | | |
| R .. | 0·08 | | |
| | | | —2·69 |

Reasons for the net saving of Rs. 2·61 lakhs are awaited.

Grant No. 50— Capital Outlay on Schemes of Government Trading.

| | Total grant or appropriation | Actual expenditure | Excess + Saving— |
|--|---------------------------------|-----------------------|---------------------|
| | Rs. | Rs. | Rs. |
| Major head "124—Capital Outlay on Schemes of Government Trading." | | | |
| Rs. | | | |
| Voted— | | | |
| Original .. | 3,92,99,000 | } 6,47,16,000 | 7,12,46,692 |
| Supplementary .. | 2,54,17,000 | | |
| Amount surrendered during the year (March 1970) | .. | .. | 6,95,375 |
| Charged— | | | |
| Original .. | .. | } 66,423 | 66,422 |
| Supplementary .. | 66,423 | | |
| Amount surrendered during the year | .. | .. | —1 |

150 Grant No. 50—Capital Outlay on Schemes of Government Trading—*contd.*

Notes and comments—

(i) The expenditure exceeded the voted grant by Rs. 65,30,692 ; the excess requires regularisation.

(ii) Surrender of Rs. 6.95 lakhs made on the last day of the financial year proved erroneous in view of the eventual excess.

(iii) Excess of Rs. 65.31 lakhs was the net result of excess of Rs. 1,48.51 lakhs under 4 sub-heads partly counterbalanced by final saving of Rs. 76.25 lakhs under 6 other sub-heads and surrender of Rs. 6.95 lakhs.

Sub-heads under which excess occurred are given in Appendix I.

(iv) Under the following group-heads, substantial excess occurred, and supplementary grants obtained in March 1970 proved largely inadequate :—

| Group-head | Total grant | Actual expenditure | Excess + Saving— |
|------------|-------------|--------------------|------------------|
|------------|-------------|--------------------|------------------|

(In lakhs of rupees)

B—Other Miscellaneous Schemes—

| | | | | | |
|---|----|---------|-----------|---------|--------|
| O | .. | 3,16.00 | } 3,28.83 | 4,28.54 | +99.71 |
| S | .. | 19.00 | | | |
| R | .. | -6.17 | | | |

Supplementary grant of Rs. 19.00 lakhs obtained due to increase in prices of food articles fell short of the additional requirement by Rs. 93.54 lakhs. Nevertheless, the Department withdrew Rs. 6.17 lakhs mainly on the ground of non-implementation of the scheme for manufacture of bricks and tiles due to non-production of bricks in the factory at Palta and non-manufacture of bricks by manual process at Kalyani on account of failure of the contractors. This increased the final excess to Rs. 99.71 lakhs the reasons for which are awaited.

A—Grain Purchase Schemes—

A(a)—Purchase of foodgrains other than wheat—

| | | | | | |
|---|----|-------|---------|-------|--------|
| O | .. | 10.00 | } 47.00 | 95.80 | +48.80 |
| S | .. | 37.00 | | | |

Supplementary grant of Rs. 37.00 lakhs obtained for adjustment of debit from the Government of India on account of revision of price of rice supplied by them and also for meeting arrear claims fell short of the additional requirements by Rs. 48.80 lakhs.

The final excess of Rs. 48.80 lakhs was due to adjustment of arrear debits raised by the Government of India for rice supplied by them previously.

In the preceding year also, an excess of Rs. 94.88 lakhs over the provision of Rs. 50.00 lakhs occurred under this group-head for identical reasons.

Grant No. 50—Capital Outlay on Schemes of Government Trading—concl'd. 151

(v) In the following case supplementary grant obtained in March 1970 proved largely excessive :—

| Group-head | Total grant | Actual expenditure | Excess + Saving— |
|--|-------------|-----------------------|---------------------|
| (In lakhs of rupees) | | | |
| A—Grain Purchase Schemes— | | | |
| A(b)—Purchase of wheat and wheat products— | | | |
| O .. | 40·00 | } 2,38·17 | 1,62·32 |
| S .. | 1,98·17 |  |  | —75·85 |

Supplementary grant of Rs. 1,98·17 lakhs was obtained for purchase of wheat for supply to flour mills and purchase of resultant wheat products from the flour mills. The final saving of Rs. 75·85 lakhs was due to non-payment of bills for defective wheat supplied by the Food Corporation of India and on account of bills not preferred within the year.

In the preceding year also, the supplementary grant (Rs. 2,20·27 lakhs) obtained under this group-head proved largely excessive.

(vi) Substantial provision remained unutilised under the following :—

| Group-head | Total grant | Actual expenditure | Excess + Saving— |
|-----------------------------|----------------|-----------------------|---------------------|
| (In lakhs of rupees) | | | |
| D—Development Schemes— | | | |
| D(i)—Fourth Five-Year Plan— | | | |
| Special Projects— | | | |
| Mechanised Brick Factory— | | | |
| O .. | 5·45 | } 3·28 | 3·18 |
| R .. | —2·17 |  |  | —0·10 |

The total shortfall of Rs 2·27 lakhs was due mainly to non-completion of construction of erection work of brick plant-phase II at Palta (Rs. 1·17 lakhs), and non-finalisation of the scheme for establishment of another brick factory (Rs. 1·00 lakh).

In the preceding three years also, unutilised provision under this group-head formed 83 per cent. (1968-69), 88 per cent. (1967-68) and 100 per cent. (1966-67) of the provision.

Public Debt (All charged).

| | | Total appropriation | Actual expenditure | Excess + Saving— |
|--|-----------------|------------------------|-----------------------|---------------------|
| | | Rs. | Rs. | Rs. |
| Major head "Debt raised in India." | | | | |
| | Rs, | | | |
| <i>Original</i> | .. 54,36,52,000 | } 97,92,61,000 | 85,22,46,523 | —12,70,14,477 |
| <i>Supplementary</i> | .. 43,56,09,000 | | | |
| <i>Amount surrendered during the year (March 1970)</i> | .. .. | .. | .. | 12,85,22,000 |

Notes and comments—

(i) In view of the unutilised provision of Rs. 12,70·14 lakhs the supplementary appropriation obtained in March 1970 proved excessive.

In the preceding three years also, the supplementary provision of Rs. 2·46 crores (1966-67), Rs. 17·97 crores (1967-68) and Rs. 11·13 crores (1968-69) proved excessive.

(ii) Supplementary provision proved unnecessary under :—

| Group-head | Total appropriation | Actual expenditure | Excess + Saving— |
|---|------------------------|-----------------------|---------------------|
| (In lakhs of rupees) | | | |
| A. III—Loans from Central Government (excluding loans for Community Development Projects, etc., and displaced persons)— | | | |
| <i>O</i> | .. 46,65·53 | } 37,19·44 | 37,28·58 |
| <i>S</i> | .. 1,18·86 | | |
| <i>R</i> | .. —10,61·95 |  |  | +9·14 |

The original provision itself remained unutilised to the extent of Rs. 9·37 crores and as such the supplementary provision of Rs. 1·19 crores, obtained in March 1970 for repayment of additional loans and payment of arrear instalments of loans, proved entirely unnecessary.

The net saving of Rs. 10,55·81 lakhs was due to less repayment of loans received from Central Government. Of this, saving of Rs. 10,16·48 lakhs was due to less repayment of loans for—

- (a) purchase and distribution of fertilisers under intensive food production scheme (Rs. 3,99·00 lakhs),
- (b) flood and drought relief (Rs. 1,96·02 lakhs),
- (c) purchase and distribution of seeds and pesticides (Rs. 1,48·00 lakhs),
- (d) development projects (Rs. 92·40 lakhs),
- (e) Greater Calcutta Milk Supply Scheme (Rs. 39·55 lakhs),

- (f) development of cottage and small scale industries (Rs. 26.56 lakhs),
 (g) development schemes of Greater Calcutta (Rs. 18.58 lakhs),
 (h) railway electrification scheme (Rs. 17.69 lakhs),
 (i) flood control schemes (Rs. 17.23 lakhs),
 (j) forestry schemes (Rs. 14.60 lakhs),
 (k) low income group housing scheme (Rs. 11.01 lakhs),
 (l) Police Housing scheme (Rs. 10.04 lakhs),
 (m) sharing prize bond collections (Rs. 8.84 lakhs),
 (n) setting up of spinning mills (Rs. 8.79 lakhs), and
 (o) development of handloom industry (Rs. 8.17 lakhs).

Reasons for the less repayment as also for the balance saving of Rs. 39.33 lakhs are awaited.

In the previous year also, supplementary provision proved entirely unnecessary and saving formed 56 per cent. of the original plus supplementary provision.

| Group-head | Total appropriation | Actual expenditure | Excess+ Saving— |
|------------|------------------------|-----------------------|----------------------|
| | | | (In lakhs of rupees) |

A. IV—Other Loans—

Loans from autonomous bodies—

A-IV(f)—Loans from National Co-operative Development Corporation—

| | | | | | | |
|----------|----|--------|---|-------|-------|-------|
| <i>O</i> | .. | 23.37 | } | 14.65 | 19.73 | +5.08 |
| <i>S</i> | .. | 28.52 | | | | |
| <i>R</i> | .. | -37.24 | | | | |

The actual expenditure fell short of even the original provision by Rs. 3.64 lakhs and the supplementary provision of Rs. 28.52 lakhs obtained in March 1970 for repayment of additional loans received as also for payment of arrear instalments of loan proved entirely unnecessary. Reasons for the net saving of Rs. 32.16 lakhs (62 per cent. of the original plus supplementary provision) and for the eventual excess of Rs. 5.08 lakhs are awaited.

In the previous year also, supplementary provision proved unnecessary and saving formed 66 per cent. of the provision.

A. IV(g)—Loans from Heavy Engineering Corporation—

| | | | | | | |
|----------|----|-------|---|----|----|----|
| <i>O</i> | .. | 1.75 | } | .. | .. | .. |
| <i>S</i> | .. | 1.75 | | | | |
| <i>R</i> | .. | -3.50 | | | | |

The entire provision of Rs. 3.50 lakhs (original plus supplementary provision remained unutilised and was surrendered on 31st March 1970 due to non-repayment of loans to the Corporation, the reasons for which are awaited.

(iii) Supplementary provision proved excessive under :—

| Group-head | | Total appropriation | Actual expenditure | Excess+ Saving— |
|--|----|---------------------|--------------------|-----------------|
| (In lakhs of rupees) | | | | |
| A. IV(d)—Loans from State Trading Corporation— | | | | |
| <i>S</i> | .. | 6.96 | 0.21 | 0.20 |
| <i>R</i> | .. | —6.75 | | |
| | | | | —0.01 |

The total saving of Rs. 6.76 lakhs formed 97 per cent. of the provision obtained in March 1970 by supplementary appropriation. Of this, saving of Rs. 6.75 lakhs was surrendered on 31st March 1970 due to non-repayment of loans to the Corporation.

Reasons for the non-repayment are awaited.

(iv) Substantial provision remained unutilised under :—

| Group-head | | Total appropriation | Actual expenditure | Excess+ Saving— |
|---|----|---------------------|--------------------|-----------------|
| (In lakhs of rupees) | | | | |
| A. IV(c)—Loans from the Life Insurance Corporation— | | | | |
| <i>O</i> | .. | 26.63 | 25.20 | 12.60 |
| <i>R</i> | .. | —1.43 | | |
| | | | | —12.60 |

Reasons for the total saving of Rs. 14.03 lakhs (53 per cent. of the original provision) are awaited.

(v) In the following case, reappropriation of funds proved to be in the wrong direction :—

| Group-head | | Total appropriation | Actual expenditure | Excess+ Saving— |
|---|----|---------------------|--------------------|-----------------|
| (In lakhs of rupees) | | | | |
| A. IV(a)—Loans from National Agricultural Credit (Long Term Operation) Fund of Reserve Bank of India— | | | | |
| <i>O</i> | .. | 10.46 | 9.43 | 19.06 |
| <i>R</i> | .. | —1.03 | | |
| | | | | +9.63 |

Reasons for the final excess of Rs. 9.63 lakhs are awaited.

Grant No. 52—Loans and Advances by State Union Territory Governments 155.
(All voted).

| | Total grant | Actual expenditure | Excess + Saving— |
|---|--------------|-----------------------|---------------------------|
| | Rs. | Rs. | Rs. |
| Major heads "Loans to Local Funds, Private Parties, etc." and "Loans to Government Servants, etc." | | | |
| | Rs. | | |
| Original .. | 17,72,24,000 | } 18,48,57,000 | 15,94,00,713 —2,54,56,287 |
| Supplementary .. | 76,33,000 | | |
| Amount surrendered during the year (March 1970) .. | .. | .. | 1,22,71,219 |

Expenditure shown above does not include Rs. 4,67,000 spent from out of advance from Contingency Fund sanctioned in March 1970 but not recouped to the fund till the close of the year.

Notes and comments—

(i) In view of the unutilised provision of Rs. 2,54.56 lakhs, the supplementary grant of Rs. 76.33 lakhs obtained in March 1970 proved entirely unnecessary.

(ii) Of the unutilised provision of Rs. 2,54.56 lakhs, Rs. 1,31.85 lakhs remained unsurrendered.

(iii) Rs. 4.50 crores, out of a total provision of Rs. 8.71 crores, remained unutilised under the following three group-heads :—

| Group-head | Total grant | Actual expenditure | Excess + Saving— |
|------------|-------------|-----------------------|----------------------|
| | | | (In lakhs of rupees) |

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

**I—Loans under Development
Schemes—**

I(i)—Fourth Five-Year Plan—

| | | | | |
|------|----------|-----------|---------|--------|
| O .. | 7,00.89 | } 3,93.99 | 3,51.40 | —42.59 |
| R .. | —3,06.90 | | | |

The total saving of Rs. 3,49.49 lakhs was mainly due to—

- (a) non-payment of loans to the State Electricity Board owing to non-finalisation of the rate of interest payable by the Board (Rs. 1,57.08 lakhs) and curtailment of provision on account of financial stringency (Rs. 1,08.92 lakhs),

156 Grant No. 52—Loans and Advances by State/Union Territory Governments
(All voted)—contd.

- (b) less payment of loans to the Calcutta State Transport Corporation owing to financial stringency (Rs. 29·26 lakhs),
- (c) less payment of loans under “Plantation labour housing scheme”, “Greater Calcutta milk supply scheme” and to municipalities under water supply and sanitation schemes mainly for slow progress of work and non-fulfilment of terms and conditions by the applicants (Rs. 18·80 lakhs),
- (d) less payment of loans under “State Aid to Industries Act” and schemes for development of consumers’ co-operatives, agricultural marketing societies, fishery co-operatives and assistance to needy fishermen and their co-operatives due to cut imposed on the Plan budget and non-receipt of adequate number of qualified proposals (Rs. 16·72 lakhs),
- (e) non-payment of loans for “Extension of water distribution system in Manicktala, Topsisia and Tangra area”, “Re-orientation of water distribution system in Calcutta”, “Improvement of slow and sand filter at Palta” and “North-eastern Tollygunge drainage scheme” due to non-implementation of the schemes by the executing agency viz. Calcutta Metropolitan Water and Sanitation Authority (Rs. 16·00 lakhs),
- (f) less payment of loans under “Emergency water supply scheme” mainly due to delay in acquisition of land in different municipal and non-municipal areas (Rs. 15·60 lakhs),
- (g) less payment of loans to the Calcutta Corporation and the Calcutta Improvement Trust under “Water supply and drainage augmentation scheme” and “Slum clearance scheme” due to slow progress of work (Rs. 12·60 lakhs),
- (h) non-payment of loans to the Durgapur Projects Ltd. owing to abandonment of the scheme “Briquette Plant” for want of market and to the Durgapur Chemicals Ltd. due to their belated request for loans (Rs. 10·00 lakhs), and
- (i) non-payment of loans to the Calcutta Improvement Trust for construction of “Chetla bridge” and “Ballygunge Kasba overbridge” and widening of Deshpriya Sasmal Road and Raja Subodh Mallick Road due to non-finalisation of the schemes (Rs. 5·00 lakhs).

The saving was partly counterbalanced by excess under other items mainly due to payment of more loans under “Installation of pre-treatment units at Palta” and “Construction of G. T. Road bye-pass” for quick implementation of urgent work and accelerated progress of work (Rs. 16·82 lakhs) and payment of unbudgeted loans to the Calcutta Corporation and Howrah Municipality for removal of garbage, sinking of deep tube-wells and improvement of roads on emergent basis (Rs. 16·02 lakhs), to the North Bengal State Transport Corporation for acquisition of four buses with luxury coaches for introduction of inter-State services from Siliguri to Gauhati and Patna (Rs. 4·00 lakhs) and to the Co-operative Milk Societies Union under “Development of Milk Co-operatives” and the Darjeeling District Central Co-operative Bank Ltd. under “Expansion of rural credit” due to a post-budget decision for their revitalisation (Rs. 2·00 lakhs).

Grant No. 52—Loans and Advances by States/Union Territory Governments 157
(All voted)—*contd.*

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| I—Loans under Development Schemes— | | | |
| I(ii)—Centrally-sponsored schemes (New schemes)— | | | |
| O .. 1,20.25 | 1,02.07 | 40.75 | -61.32 |
| R .. -18.18 | | | |

The total saving of Rs. 79.50 lakhs (66 per cent. of the provision) was due to non-payment of loans under "Construction of Second Bridge over Hooghly river including Kona Expressway" owing to non-commencement of the work proper (Rs. 60.00 lakhs), less payment of loans under "Intensive development of small industries in rural areas" and "Rehabilitation of displaced goldsmiths" mainly due to non-release of funds by the Government of India (Rs. 16.63 lakhs), and less payment of loans under "National Scholarship Scheme", reasons for which have not been furnished (Rs. 6.62 lakhs).

The saving was partly counterbalanced by excess payment under "Loans for Agricultural Credit Stabilisation Fund" owing to utilisation of unspent Central assistance for the previous year with the approval of Government of India (Rs. 3.75 lakhs).

"Loans to Government Servants, etc."

J—House-building advances—

| | | | |
|-------------|-------|-------|-------|
| O .. 50.00 | 28.00 | 29.17 | +1.17 |
| R .. -22.00 | | | |

The net saving of Rs. 20.83 lakhs was due to less demand for loans than anticipated.

(iv) A portion of the above saving was reappropriated as additional funds under the following :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|----------------------|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |

"Loans to Local Funds, Private Parties, etc."

E—Advances to cultivators—

| | | | |
|--------------|---------|---------|-------|
| O .. 1,86.00 | 2,92.01 | 2,88.29 | -3.72 |
| R .. 1,06.01 | | | |

The net excess of Rs. 1,02.29 lakhs was due to payment of more "taccavi" loans to agriculturists for purchase of fertilisers to increase food production on receipt of approval of the Government of India at post-budget stage to utilise the entire

158 **Grant No. 52—Loans and Advances by State/Union Territory Governments**
(All voted)—*contd.*

short-term loans sanctioned by them for "Marketing of fertilisers" as there was no demand for these loans (Rs. 62.77 lakhs), and payment of more loans to the distressed agriculturists in view of large scale relief operation in areas affected by natural calamities including the floods of October 1968 (Rs. 40.43 lakhs).

The excess was partly counterbalanced by saving under "Land improvement loans" owing to non-receipt of adequate number of qualified proposals (Rs. 0.91 lakh).

| Group-head | Total grant | Actual expenditure | Excess+ Saving— |
|----------------------|-------------|--------------------|--------------------|
| (In lakhs of rupees) | | | |

C—Loans to District and other Local Fund Committees—

| | | | | | |
|---|----|-------|---------|-------|-------|
| O | .. | 20.50 | } 46.50 | 44.55 | -1.95 |
| R | .. | 26.00 | | | |

The net excess of Rs. 24.05 lakhs was due to unforeseen expenditure on payment of loans to zilla parishads for repair/restoration of roads, bridges, culverts, etc. damaged by floods.

A—Loans to Calcutta Corporation—

| | | | | | |
|---|----|-------|---------|-------|----|
| O | .. | 40.00 | } 60.00 | 60.00 | .. |
| R | .. | 20.00 | | | |

The excess of Rs. 20.00 lakhs was due to payment of ways and means advance to enable the Corporation to tide over its financial difficulties.

B—Loans to Municipalities—

| | | | | | |
|---|----|-------|---------|-------|-------|
| O | .. | 53.50 | } 66.07 | 66.03 | -0.04 |
| R | .. | 12.57 | | | |

The net excess of Rs. 12.53 lakhs was due to payment of loans to meet repair charges for the damage caused by floods in North Bengal and ways and means advances to enable the municipalities to tide over their financial difficulties.

"Loans to Government Servants, etc."

| | | | | | |
|--------------------------------|----|------|------|------|-------|
| O—Advances for drought relief— | } | 3.80 | 3.80 | 3.90 | +0.10 |
| Advances for flood relief— | | | | | |
| R | .. | 3.80 | 3.80 | 3.90 | +0.10 |

The total excess of Rs. 3.90 lakhs was mainly due to payment of advances to Government servants in flood-affected areas.

Grant No. 52—Loans and Advances by State/Union Territory Governments 159
(All voted)—*contd.*

(v) Substantial excess occurred under the following group-head also. The final excess remained uncovered though there was scope for providing more funds by reappropriation in view of overall saving in the grant :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|---|-------------|-----------------------|----------------------|
| (In lakhs of rupees) | | | |
| “Loans to Government Servants, etc.” | | | |
| L—Advances for purchase of other conveyances— | | | |
| O .. 8·00 | 35·00 | 42·60 | +7·60 |
| S .. 16·80 | | | |
| R .. 10·20 | | | |

Supplementary provision of Rs. 16·80 lakhs obtained in March 1970 for payment of more advances to Government employees fell short of actual requirement by Rs. 17·80 lakhs. Additional funds of Rs. 10·20 lakhs provided by reappropriation on 31st March 1970 to meet larger demand for advances due to liberalisation of rules also proved inadequate and covered only 57 per cent. of the remaining requirement of Rs. 17·80 lakhs. Reasons for the final excess of Rs. 7·60 lakhs are awaited.

(vi) The following are cases of unnecessary provision of funds by reappropriation on 31st March 1970 :—

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|-----------------------|----------------------|
| (In lakhs of rupees) | | | |
| “Loans to Local Funds, Private Parties, etc.” | | | |
| H—Miscellaneous Loans and Advances— | | | |
| O .. 5,85·85 | 6,87·21 | 6,22·61 | -64·60 |
| S .. 59·53 | | | |
| R .. 41·83 | | | |

Supplementary provision of Rs. 59·53 lakhs exceeded the actual requirement by Rs. 22·77 lakhs. Even so, additional funds of Rs. 41·83 lakhs (provision of Rs. 1,30·04 lakhs off-set by withdrawal of Rs. 88·21 lakhs) were provided by reappropriation.

The additional provision was made for payment of—

- (a) loans to the West Bengal Provincial Co-operative Bank under the scheme for distribution of chemical fertilisers due to a post-budget decision to channelise through the Bank a part of the loans given to the farmers for purchase of chemical fertilisers (Rs. 75·00 lakhs),

160 **Grant No. 52—Loans and Advances by State/Union Territory Governments**
(All voted)—*concl'd.*

- (b) more loans to the Kalyani Spinning Mills Ltd. to enable the Company to meet outstanding liabilities (Rs. 30.47 lakhs),
- (c) business and housing loans to greater number of Indian repatriates from Burma than anticipated for their rehabilitation (Rs. 9.82 lakhs),
- (d) loans to co-operative societies for purchase of jute due to implementation of "Jute price support scheme" during the harvesting season as a post-budget decision (Rs. 9.75 lakhs), and
- (e) more loans to the Westinghouse Saxby Farmer Ltd. as working capital (Rs. 5.00 lakhs).

Withdrawal of funds was attributed mainly to—

- (a) less payment under "Cattle purchase loans" due to less demand for loans than anticipated (Rs. 37.04 lakhs).
- (b) non-payment under "Loans for rehousing of plantation labourers affected by flood in North Bengal" due to lack of response from the planters of the flood-affected tea gardens (Rs. 37.00 lakhs),
- (c) less payment under "House-building loan to flood-affected people" owing to technical difficulties (Rs. 5.65 lakhs).
- (d) less payment under "Middle income group housing scheme" due to slow progress of work (Rs. 4.00 lakhs), and
- (e) less payment under "Loans to Calcutta Metropolitan Water and Sanitation Authority" due to non-implementation of the proposal for transfer of municipal engineering section of the C. M. P. O. to this agency (Rs. 2.50 lakhs).

Reasons for the final saving of Rs. 61.60 lakhs are awaited

| Group-head | Total grant | Actual expenditure | Excess + Saving — |
|---|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | |
| D—Loans to artisans (Rehabilitation Programme)— | | | |
| O .. | 1.00 | 5.00 | -5.00 |
| R .. | 4.00 | | |

Additional funds of Rs. 4.00 lakhs were provided by reappropriation due to more demand for distribution of loans to the distressed artisans affected by floods in North Bengal during 1968.

Reasons for non-utilisation of the entire provision are awaited.

Sub-headwise details of excess under different grants/appropriations.

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

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving -- |
|---|-------------|--------------------|--------------------|
| (In lakhs of rupees) | | | |
| Major head "4—Taxes on Income other than Corporation Tax." | | | |
| A—Collection of Agricultural Income Tax— | | | |
| A-1—Pay of officers— | | | |
| O .. 2.24 | 2.17 | 2.19 | +0.02 |
| R .. -0.07 | | | |
| A-2—Pay of establishment— | | | |
| O .. 3.32 | 3.29 | 3.56 | +0.27 |
| R .. -0.03 | | | |
| A-3—Allowances, honoraria, etc.— | | | |
| O .. 3.31 | 3.84 | 4.11 | +0.27 |
| R .. 0.53 | | | |
| A-4—Contingencies— | | | |
| O .. 0.99 | 1.07 | 1.09 | +0.02 |
| R .. 0.08 | | | |
| Total .. | 10.37 | 10.95 | +0.58 |

Grant No. 3—State Excise Duties (All voted).

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving -- |
|---|-------------|--------------------|--------------------|
| (In lakhs of rupees) | | | |
| Major head "10—State Excise Duties." | | | |
| A—Superintendence— | | | |
| A(I)—Superintendence— | | | |
| A(I)-3—Allowances, honoraria, etc.— | | | |
| O . . . 8.80 | 9.80 | 11.32 | +1.52 |
| R .. 1.00 | | | |

Sub-headwise details of excess under different grants/appropriations.

Grant No. 3—State Excise Duties (All voted)—*concl'd.*

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | |
| Major head "10—State Excise Duties." | | | |
| A(I)—Superintendence— | | | |
| A(I)-5—Other contingencies— | | | |
| O .. 3.05 | 2.89 | 4.96 | +2.07 |
| S .. 0.68 | | | |
| R .. -0.84 | | | |
| B—District Charges— | | | |
| B(I)—District Charges— | | | |
| B(I)-2—Pay of establishment— | | | |
| O .. 23.61 | 23.45 | 26.34 | +2.89 |
| R .. -0.16 | | | |
| B(I)-3—Allowances, honoraria, etc.— | | | |
| O .. 30.90 | 32.30 | 42.16 | +9.86 |
| R .. 1.40 | | | |
| B(I)-5—Other contingencies— | | | |
| O .. 7.46 | 10.95 | 12.02 | +1.07 |
| R .. 3.49 | | | |
| B(II)—District Charges— Opium Rationing— | | | |
| B(II)-2—Pay of establishment— | | | |
| O .. 0.18 | .. | 0.04 | +0.04 |
| R .. -0.18 | | | |
| B(II)-3—Allowances, honoraria, etc.— | | | |
| O .. 0.10 | 0.01 | 0.04 | +0.03 |
| R .. -0.09 | | | |
| D—Cost price of opium supplied to State Excise Department— | | | |
| O .. 1.15 | 1.04 | 2.21 | +1.17 |
| R .. -0.11 | | | |
| Total .. | 80.44 | 99.09 | +18.65 |

Sub-headwise details of excess under different grants/appropriations.

Grant No. 4—Taxes on Vehicles (All voted).

| Major head and sub-head | Total grant | Actual expenditure - | Excess + Saving - |
|---|-------------|----------------------|-------------------|
| (In lakhs of rupees) | | | |
| Major head "11—Taxes on Vehicles." | | | |
| B—Charges of collection under Motor Vehicles Acts— | | | |
| B-1—Pay of officers— | | | |
| O .. 1.71 | 1.83 | 1.91 | +0.08 |
| R .. 0.12 | | | |
| B-2—Pay of establishment— | | | |
| O .. 8.90 | 9.12 | 9.73 | +0.61 |
| R .. 0.22 | | | |
| B-3—Allowances, honoraria, etc.— | | | |
| O .. 6.72 | 8.09 | 8.81 | +0.72 |
| S .. 1.72 | | | |
| R .. -0.35 | | | |
| B-5—Other contingencies— | | | |
| O .. 1.12 | 1.05 | 1.42 | +0.37 |
| R .. -0.07 | | | |
| Total .. | 20.09 | 21.87 | +1.78 |

Grant No. 11—Parliament, State/Union Territory Legislatures.

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving - |
|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| Major head "18—Parliament, State/Union Territory Legislatures." | | | |
| B—State/Union Territory Legislature— | | | |
| B(2)—Legislative Council— | | | |
| B(2)1—Pay of officers— | | | |
| O .. 2.13 | 0.80 | 0.85 | +0.05 |
| R .. -1.33 | | | |

Sub-headwise details of excess under different grants/appropriations.**Grant No. 11—Parliament, State/Union Territory Legislatures—concl'd.**

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving - |
|--|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | |
| Major head "18—Parliament, State Union Territory Legislatures." | | | |
| C—Elections— | | | |
| Other Election Charges— | | | |
| (b)—Expenditure on elections to— | | | |
| (iv)—House of the People and State Legislative Assembly (held simultaneously)— | | | |
| O .. 6.00 | 7.00 | 17.12 | +10.42 |
| R .. 1.00 | | | |
| (d)—Miscellaneous— | | | |
| O .. 4.00 | 3.00 | 4.77 | +1.77 |
| R .. -1.00 | | | |
| Total .. | 10.80 | 23.04 | +12.24 |

Grant No. 12—General Administration.

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving - |
|--|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | |
| Major head "19—General Administration." | | | |
| A—President, Vice-President, Heads of States/Union Territories, Cabinet and Ministers— | | | |
| A(2)—Entertainment and Hospitality Expenses— | | | |
| O .. 0.85 | 1.05 | 1.06 | +0.01 |
| R .. 0.20 | | | |

Sub-headwise details of excess under different grants/appropriations.

Grant No. 12—General Administration—contd.

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| Major head "19—General Administration." | | | |
| A—President, Vice-President, Heads of States/Union Territories, Cabinet and Ministers— | | | |
| A(8)—Ministers— | | | |
| A(8)-1—Pay of officers— | | | |
| O .. 4.92 | 3.50 | 3.62 | +0.12 |
| R .. -1.42 | | | |
| A(8)-2—Pay of establishment— | | | |
| O .. 3.30 | 3.94 | 4.22 | +0.28 |
| R .. 0.64 | | | |
| A(8)-3—Allowances, honoraria, etc.— | | | |
| O .. 4.45 | 7.00 | 7.18 | +0.18 |
| R .. 2.55 | | | |
| A(8)-5—Other contingencies— | | | |
| O .. 1.00 | 1.15 | 1.39 | +0.24 |
| R .. 0.15 | | | |
| C—Secretariat and Attached Offices— | | | |
| C(1)—Civil Secretariat— | | | |
| Governor's Secretariat (Writers' Buildings Wing)— | | | |
| C(1)-2—Pay of establishment— .. | .. | (a) | +(a) |
| C(1)-3—Allowances, honoraria, etc.— .. | .. | (a) | +(a) |
| Home Department (excluding Publicity, Transport, Passport Branches, etc.)— | | | |
| C(1)-1—Pay of officers— | | | |
| O .. 6.01 | 6.25 | 6.80 | +0.55 |
| R .. 0.24 | | | |

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.

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

| Major head and sub-head | Total grant | Actual expenditure | Excess+ Saving— |
|---|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | |
| Major head "19—General Administration." | | | |
| C—Secretariat and Attached Offices— | | | |
| C(1)—Civil Secretariat— | | | |
| Finance Department (including Department of Excise)— | | | |
| C(1)-1—Pay of officers— | | | |
| O .. 7.99 | 8.49 | 8.79 | +0.30 |
| R .. 0.50 | | | |
| C(1)-2—Pay of establishment— | | | |
| O .. 17.69 | 18.09 | 18.48 | +0.39 |
| R .. 0.40 | | | |
| Judicial Department— | | | |
| C(1)-1—Pay of officers— | | | |
| O .. 2.04 | 1.69 | 1.77 | +0.08 |
| R .. -0.35 | | | |
| Department of Health— | | | |
| C(1)-1—Pay of officers— | | | |
| O .. 2.00 | 2.29 | 2.36 | +0.07 |
| R .. 0.29 | | | |
| Department of Land and Land Revenue— | | | |
| C(1)-1—Pay of officers— | | | |
| O .. 1.23 | 1.21 | 1.23 | +0.02 |
| R .. -0.02 | | | |

Sub-headwise details of excess under different grants/appropriations.

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

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| Major head "19—General Administration." | | | |
| C—Secretariat and Attached Offices— | | | |
| C(1)—Civil Secretariat— | | | |
| Department of Agriculture— | | | |
| C(1)-1—Pay of officers— | | | |
| O .. 2.79 | 2.85 | 2.97 | +0.12 |
| R .. 0.06 | | | |
| Department of Forest— | | | |
| C(1)-1—Pay of officers— | | | |
| O .. 0.28 | 0.31 | 0.32 | +0.01 |
| R .. 0.03 | | | |
| Department of Co-operation— | | | |
| C(1)-1—Pay of officers— .. | 0.80 | 0.88 | +0.08 |
| Relief Department— | | | |
| C(1)-1—Pay of officers— | | | |
| O .. 0.98 | 1.09 | 1.12 | +0.03 |
| R .. 0.11 | | | |
| Education Department— | | | |
| C(1)-1—Pay of officers— | | | |
| O .. 2.80 | 2.63 | 2.65 | +0.02 |
| R .. -0.17 | | | |
| Civil Secretariat— | | | |
| C(1)=5—Other contingencies— | | | |
| O .. 3.80 | 3.30 | 3.73 | +0.43 |
| R .. -0.50 | | | |

Sub-headwise details of excess under different grants/appropriations.

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

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| Major head "19—General Administration." | | | |
| C—Secretariat and Attached Offices— | | | |
| C(1)—Civil Secretariat— | | | |
| Secretariat Library— .. | 0·18 | 0·23 | +0·05 |
| Home Department—Transport Branch— | | | |
| C(1)-3—Allowances, honoraria, etc.— | | | |
| O .. 1·35 | 1·50 | 1·64 | +0·14 |
| R .. 0·15 | | | |
| C(1)-5—Other contingencies— .. | 0·20 | 0·20 | +(a) |
| Information and Public Relations Department— | | | |
| C(1)-2—Pay of establishment— | | | |
| O .. 16·00 | 15·85 | 16·09 | +0·24 |
| R .. -0·15 | | | |
| C(1)-3—Allowances, honoraria, etc.— | | | |
| O .. 14·50 | 17·28 | 17·33 | +0·05 |
| R .. 2·78 | | | |
| C(1)-4—Contract contingencies— | | | |
| O .. 1·60 | 1·12 | 1·14 | +0·02 |
| R .. -0·48 | | | |
| C(1)-5—Other contingencies— | | | |
| O .. 50·95 | 48·54 | 48·90 | +0·36 |
| R .. -2·41 | | | |

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.

Grant No. 12—General Administration—contd.

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| Major head "19—General Administration." | | | |
| C—Secretariat and Attached Offices— | | | |
| C(1)—Civil Secretariat— | | | |
| Home Department—Passport Branch— | | | |
| (a) Ind a-Pakistan Passport Establishment— | | | |
| (i) In Calcutta— | | | |
| C(1)-2—Pay of establishment— | 1.90 | 1.97 | +0.07 |
| C(1)-3—Allowances, honoraria, etc.— | | | |
| O .. 1.30 | 1.46 | 1.60 | +0.14 |
| R .. 0.16 | | | |
| (ii)—At District Headquarters— | | | |
| C(1)-3—Allowances, honoraria, etc.— | 0.36 | 0.41 | +0.05 |
| (b) Other Passport establishment— | | | |
| C(1)-2—Pay of establishment— .. | 0.78 | 0.85 | +0.07 |
| C(1)-3—Allowances, honoraria, etc.— | 0.55 | 0.68 | +0.13 |
| Home Department—Vigilance Commission— | | | |
| C(1)-1—Pay of officers— | | | |
| O .. 1.49 | 1.60 | 1.72 | +0.12 |
| R .. 0.11 | | | |
| Development and Planning Department— | | | |
| (a) Development Branch— | | | |
| C(a)-1—Pay of officers— | | | |
| O .. 1.72 | 1.38 | 1.47 | +0.09 |
| R .. -0.34 | | | |
| C(1)-2—Pay of establishment— | | | |
| O .. 2.11 | 2.20 | 2.20 | +(a) |
| R .. 0.09 | | | |

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.

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

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| Major head "19—General Administration." | | | |
| C—Secretariat and Attached Offices— | | | |
| C(1)—Civil Secretariat— | | | |
| Development and Planning Department— | | | |
| (a) Development Branch— | | | |
| C(1)-3—Allowances, honoraria, etc.— | | | |
| O .. 1.70 | 2.20 | 2.21 | +0.01 |
| R .. 0.50 | | | |
| C(1)-5—Other contingencies— | | | |
| O .. 0.50 | 0.28 | 1.01 | +0.76 |
| R .. -0.22 | | | |
| (b)—Town and Country Planning Branch— | | | |
| C(1)-2—Pay of establishment— | | | |
| O .. 0.25 | 0.27 | 0.28 | +0.01 |
| R .. 0.02 | | | |
| C(1)-3—Allowances, honoraria, etc.— | | | |
| O .. 0.24 | 0.28 | 0.29 | +0.01 |
| R .. 0.04 | | | |
| C(1)-5—Other contingencies— | | | |
| O .. 0.01 | 0.01 | 0.01 | +(a) |
| R .. -(a) | | | |

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.

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

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving — |
|---|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| Major head "19—General Administration." | | | |
| C—Secretariat and Attached Offices— | | | |
| C(1)—Civil Secretariat— | | | |
| Public Works (Roads) Department— | | | |
| C(1)-1—Pay of officers— .. | 0.54 | 0.58 | +0.04 |
| C(1)-2—Pay of establishment— .. | 1.90 | 2.02 | +0.12 |
| C(1)-3—Allowances, honoraria, etc.— | 1.30 | 1.57 | +0.27 |
| C(1)-5—Other contingencies— .. | 0.05 | 0.09 | +0.04 |
| Public Works Department—Special Road Development Organisation— | | | |
| C(1)-2—Pay of establishment— .. | 0.42 | 0.52 | +0.10 |
| C(1)-3—Allowances, honoraria, etc.— | 0.30 | 0.42 | +0.12 |
| Department of Commerce and Industries— | | | |
| C(1)-1—Pay of officers— | | | |
| O .. 2.38 | 2.47 | 2.55 | +0.08 |
| R .. 0.09 | | | |
| Durgapur Industries Branch— | | | |
| C(1)-2—Pay of establishment— | | | |
| O .. 0.32 | 0.38 | 0.39 | +0.01 |
| R .. 0.06 | | | |
| C(1)-3—Allowances, honoraria, etc.— | | | |
| O .. 0.26 | 0.31 | 0.39 | +0.08 |
| R .. 0.05 | | | |
| Department of Cottage and Small-scale Industries— | | | |
| C(1)-3—Allowances, honoraria, etc.— | 1.03 | 1.29 | +0.26 |
| C(1)-5—Other contingencies— .. | 0.05 | 0.06 | +0.01 |

Sub-headwise details of excess under different grants/appropriations.

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

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving — |
|---|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| Major head "19—General Administration." | | | |
| C—Secretariat and Attached Offices— | | | |
| C(1)—Civil Secretariat— | | | |
| Department of Labour— | | | |
| C(1) ¹ -1—Pay of officers— | | | |
| O .. 1.40 | 1.63 | 1.69 | +0.06 |
| R .. 0.23 | | | |
| Public Works Department— | | | |
| C(1)-1—Pay of officers— | | | |
| O .. 1.24 | 1.26 | 1.35 | +0.09 |
| R .. 0.02 | | | |
| C(1)-2—Pay of establishment— | | | |
| O .. 3.68 | 3.66 | 3.94 | +0.28 |
| R .. -0.02 | | | |
| C(1) ¹ -3—Allowances, honoraria, etc.— | | | |
| O .. 2.19 | 2.94 | 3.20 | +0.26 |
| R .. 0.75 | | | |
| C(1)-5—Other contingencies— | | | |
| O .. 0.08 | 0.08 | 0.08 | +(a) |
| R .. -(a) | | | |
| Department of Irrigation and Waterways— | | | |
| C(1)-2—Pay of establishment— .. | 2.24 | 2.34 | +0.10 |
| C(1)-3—Allowances, honoraria, etc.— | 1.59 | 2.07 | +0.48 |

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.

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

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | |
| Major head "19—General Administration." | | | |
| C—Secretariat and Attached Offices— | | | |
| C(1)—Civil Secretariat— | | | |
| Department of Housing— | | | |
| C(1)-2—Pay of establishment— | | | |
| O .. 1.75 | 1.56 | 1.58 | +0.02 |
| R .. -0.19 | | | |
| C(1)-5—Other contingencies— | | | |
| O .. 0.12 | 0.07 | 0.07 | +(a) |
| R .. -0.05 | | | |
| Translator's Department— | | | |
| C(1)-1—Pay of officers— | | | |
| O .. 0.13 | 0.13 | 0.13 | +(a) |
| R .. -(a) | | | |
| Librarian's Department— | | | |
| C(1)-3—Allowances, honoraria, etc.— | 0.16 | 0.18 | +0.02 |
| Department of Food and Supplies— | | | |
| C(1)-1—Pay of officers— | | | |
| O .. 2.65 | 2.90 | 3.05 | +0.15 |
| R .. 0.25 | | | |
| C(1)-2—Pay of establishment— | | | |
| O .. 11.85 | 11.67 | 12.61 | +0.94 |
| R .. -0.18 | | | |
| C(1)-3—Allowances, honoraria, etc.— | | | |
| O .. 8.00 | 9.25 | 9.90 | +0.65 |
| R .. 1.25 | | | |

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.

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

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving - |
|---|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | |
| Major head "19—General Administration." | | | |
| C—Secretariat and Attached Offices— | | | |
| C(3)—Board of Revenue— | | | |
| (a)—General Establishment— | | | |
| C(3)-3—Allowances, honoraria, etc.— | | | |
| O .. 2.56 | 3.54 | 3.56 | +0.02 |
| R .. 0.98 | | | |
| C(3)-4—Contract contingencies— | | | |
| O .. 0.07 | 0.05 | 0.18 | +0.13 |
| R .. -0.02 | | | |
| (b)—Loan Account Audit Establishment— | | | |
| C(3)-2—Pay of establishment— | | | |
| O .. 1.12 | 1.23 | 1.31 | +0.08 |
| R .. 0.11 | | | |
| C(4)—Local Fund Audit Establishment— | | | |
| Examiner and Assistant Examiner— | | | |
| O .. 2.00 | 1.95 | 2.29 | +0.34 |
| R .. -0.05 | | | |
| Establishment charges payable to the Government of India for the cost of the Local Fund Audit— | | | |
| O .. 10.00 | 10.25 | 10.38 | +0.13 |
| R .. 0.25 | | | |
| Leave and pension contributions— | | | |
| O .. 2.00 | 2.25 | 2.42 | +0.17 |
| R .. 0.25 | | | |

Sub-headwise details of excess under different grants/appropriations.

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

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving — |
|-------------------------|-------------|-----------------------|----------------------|
|-------------------------|-------------|-----------------------|----------------------|

(In lakhs of rupees)

Major head "19—General Administration."

D—Commissioners—

General Department—

D-2—Pay of establishment—

| | | | | | | |
|---|----|-------|---|------|------|-------|
| O | .. | 3·60 | } | 3·57 | 3·71 | +0·14 |
| R | .. | -0·03 | | | | |

D-3—Allowances, honoraria, etc.—

| | | | | | | |
|---|----|------|---|------|------|-------|
| O | .. | 2·59 | } | 3·39 | 3·63 | +0·24 |
| R | .. | 0·80 | | | | |

D-4—Contract contingencies—

| | | | | | | |
|---|----|-------|---|------|------|-------|
| O | .. | 0·50 | } | 0·39 | 0·49 | +0·10 |
| R | .. | -0·11 | | | | |

E—District Administration—

E(1)—General Establishment—

(a)—General Establishment—

E(1)-1—Pay of officers—

| | | | | | | |
|---|----|-------|---|-------|-------|-------|
| O | .. | 32·50 | } | 31·40 | 32·96 | +1·56 |
| R | .. | -1·10 | | | | |

E(1)-2—Pay of establishment—

| | | | | | | |
|---|----|-------|---|-------|-------|-------|
| O | .. | 56·15 | } | 56·41 | 59·66 | +3·25 |
| R | .. | 0·26 | | | | |

E(1)-3—Allowances, honoraria, etc.—

| | | | | | | |
|---|----|-------|---|-------|-------|--------|
| O | .. | 59·10 | } | 73·07 | 85·21 | +12·14 |
| R | .. | 13·97 | | | | |

Sub-headwise details of excess under different grants/appropriations.

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

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| Major head "19—General Administration." | | | |
| E—District Administration— | | | |
| E(1)—General Establishment— | | | |
| E(1)(a)—General Establishment— | | | |
| E(1)(a)-4—Contract contingencies— | | | |
| O .. 19.50 | 23.09 | 24.39 | +1.30 |
| R .. 3.59 | | | |
| E(1)(a)-5—Other contingencies— | | | |
| Rewards to private persons for capturing dacoits— | | | |
| O .. 0.03 | 0.01 | 0.01 | +(a) |
| R .. -0.02 | | | |
| Other rewards— .. | .. | (a) | +(a) |
| E(1)(a)-6—Grants-in-aid, contributions, etc.— | | | |
| Grants to local bodies in lieu of rates and taxes— | .. | 0.09 | +0.09 |
| E(1)(c)—Treasury Establishment— | | | |
| E(1)(c)2—Pay of establishment— | 10.02 | 10.46 | +0.44 |
| E(1)(c)3—Allowances, honoraria, etc.— | | | |
| O .. 7.28 | 9.40 | 9.59 | +0.19 |
| R .. 2.12 | | | |
| E(1)(c)4—Contract contingencies— | | | |
| O .. 1.15 | 1.60 | 1.67 | +0.07 |
| R .. 0.45 | | | |

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.

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

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| Major head "19—General Administration." | | | |
| E—District Administration— | | | |
| E(1)—General Establishment— | | | |
| E(1)(d)—Primary Education Tax Establishment— | | | |
| E(1)(d)2—Pay of establishment— | | | |
| O .. 0.25 | 0.25 | 0.26 | +0.01 |
| R .. (a) | | | |
| E(1)(d)3—Allowances, honoraria, etc.— | | | |
| O .. 0.18 | 0.22 | 0.23 | +0.01 |
| R .. 0.04 | | | |
| E(1)(e)—Low-Income Group Housing Scheme— | | | |
| E(1)(e)2—Pay of establishment— | | | |
| O .. 0.24 | 0.24 | 0.25 | +0.01 |
| R .. (a) | | | |
| E(1)(e)3—Allowances, honoraria, etc.— | | | |
| O .. 0.16 | 0.25 | 0.25 | +(a) |
| R .. 0.09 | | | |
| E(1)(f)—Arbitrators' Establishment— | | | |
| E(1)(f)2—Pay of establishment— | | | |
| O .. 0.13 | 0.13 | 0.14 | +0.01 |
| R .. —(a) | | | |
| E(1)(f)3—Allowances, honoraria, etc.— | | | |
| O .. 0.11 | 0.13 | 0.14 | +0.01 |
| R .. 0.02 | | | |

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.

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

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | |
| Major head "19—General Administration." | | | |
| E—District Administration— | | | |
| E(1)—General Establishment— | | | |
| E(1)(g)—Inspector of Local Bodies' Establishment— | | | |
| E(1)(g)2—Pay of establishment— | | | |
| O .. 0.06 | 0.07 | 0.09 | +0.02 |
| R .. 0.01 | | | |
| E(1)(h)—Vigilance Commission— | | | |
| E(1)(h)1—Pay of officers— | | | |
| O .. 0.90 | 0.80 | 0.82 | +0.02 |
| R .. -0.10 | | | |
| E(1)(h)2—Pay of establishment— | | | |
| O .. 1.10 | 1.51 | 1.54 | +0.03 |
| R .. 0.41 | | | |
| E(1)(h)3—Allowances, honoraria, etc.— | | | |
| O .. 1.30 | 2.06 | 2.13 | +0.07 |
| R .. 0.76 | | | |
| E(2)—Subdivisional Establishment— | | | |
| E(2)-2—Pay of establishment— | | | |
| O .. 31.00 | 32.66 | 33.30 | +0.64 |
| R .. 1.66 | | | |
| E(2)-3—Allowances, honoraria, etc.— | | | |
| O .. 27.80 | 33.44 | 36.22 | +2.78 |
| R .. 5.64 | | | |

Sub-headwise details of excess under different grants/appropriations.

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

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | |
| Major head "19—General Administration." | | | |
| E—District Administration— | | | |
| E(3)—Other Establishment— | | | |
| E(3)(b)—Circuit Houses— | | | |
| E(3)(b)4—Contract contingencies— | | | |
| O .. | 0.60 | 0.90 | +0.04 |
| R .. | 0.26 | | |
| E(3)(c)—Establishment for the payment of political pensions— | | | |
| E(3)(c)2—Pay of establishment— .. | 0.08 | 0.09 | +0.01 |
| E(3)(c)3—Allowances, honoraria, etc.— | 0.06 | 0.08 | +0.02 |
| F—Works— | | | |
| F(1)—Original Works— | | | |
| O .. | 0.50 | 1.72 | +0.15 |
| R .. | 1.07 | | |
| G—Miscellaneous— | | | |
| G(1)—Discretionary grants by Heads of States, etc.— | | | |
| Ministers' discretionary grant— | | | |
| O .. | 0.20 | 0.23 | +0.06 |
| R .. | -0.03 | | |
| Grant by Commissioners of Divisions— | 0.12 | 0.17 | +0.05 |
| G(2)—Miscellaneous— | | | |
| A—Maintenance of Government Aircraft and Motor Vehicles— | | | |
| (a)—Aircrafts— | | | |
| Contingencies— | | | |
| O .. | 1.50 | 1.21 | +0.27 |
| R .. | -0.56 | | |

Sub-headwise details of excess under different grants/appropriations.

Grant No. 12—General Administration—*concl'd.*

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving - |
|--|----------------------|--------------------|----------------------|
| | (In lakhs of rupees) | | |
| Major head "19—General Administration." | | | |
| G—Miscellaneous— | | | |
| G(2)—Miscellaneous— | | | |
| A—Maintenance of Government Aircraft and Motor Vehicles— | | | |
| (b)—Motor vehicles— | | | |
| Pay of establishment— | | | |
| O .. | 5.65 | 5.49 | 5.63 |
| R .. | -0.16 | | |
| | | | +0.14 |
| Allowances, honoraria, etc.— | | | |
| O .. | 5.00 | 5.95 | 6.33 |
| R .. | 0.95 | | |
| | | | +0.38 |
| Contingencies— | | | |
| Other charges— | | | |
| O .. | 11.00 | 13.82 | 15.57 |
| R .. | 2.82 | | |
| | | | +1.75 |
| G(3)—Rehabilitation Programme— | | | |
| Headquarters and Mufassal Establishments— | | | |
| (i)—Pay of officers— | | | |
| O .. | 2.00 | 1.67 | 1.77 |
| R .. | -0.33 | | |
| | | | +0.10 |
| (iii)—Allowances, honoraria, etc.— | | | |
| O .. | 2.10 | 2.67 | 2.68 |
| R .. | 0.57 | | |
| | | | +0.01 |
| (iv)—Other contingencies— | | | |
| O .. | 0.05 | 0.07 | 0.07 |
| R .. | 0.02 | | |
| | | | +(a) |
| Total .. | | 5,48.32 | 5,84.73 |
| | | | +36.41 |

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.

Grant No. 13—Administration of Justice.

| Major head and sub-head | Total appropriation | Actual expenditure | Excess+ Saving— |
|-------------------------|------------------------|-----------------------|--------------------|
|-------------------------|------------------------|-----------------------|--------------------|

(In lakhs of rupees)

Major head "21—Administration
of Justice."

A—High Court—

A(1)—Judges (*charged*)—

A(1)-1—Pay of officers—

| | | | | | | |
|----------|----|-------|---|-------|-------|------|
| <i>O</i> | .. | 15.00 | } | 15.42 | 15.42 | +(a) |
| <i>S</i> | .. | 0.75 | | | | |
| <i>R</i> | .. | -0.33 | | | | |

A(1)-3—Allowances, honoraria, etc.—

| | | | | | | |
|----------|----|------|---|------|------|-------|
| <i>O</i> | .. | 0.07 | } | 0.11 | 0.12 | +0.01 |
| <i>R</i> | .. | 0.04 | | | | |

A(2)—Original Side—

Registrar (*charged*)—

A(2)-2—Pay of establishment—

| | | | | | | |
|----------|----|-------|---|------|------|-------|
| <i>O</i> | .. | 7.41 | } | 7.26 | 7.87 | +0.61 |
| <i>R</i> | .. | -0.15 | | | | |

A(2)-3—Allowances, honoraria, etc.—

| | | | | | | |
|----------|----|------|---|------|-------|-------|
| <i>O</i> | .. | 7.74 | } | 9.98 | 10.45 | +0.47 |
| <i>S</i> | .. | 2.20 | | | | |
| <i>R</i> | .. | 0.04 | | | | |

A(2)-4—Contract contingencies—

| | | | | | | |
|----------|----|-------|---|------|------|-------|
| <i>O</i> | .. | 0.75 | } | 0.64 | 0.65 | +0.01 |
| <i>R</i> | .. | -0.11 | | | | |

A(3)—Appellate Side—Registrar
(*charged*)—

A(3)-2—Pay of establishment—

| | | | | | | |
|----------|----|-------|---|-------|-------|-------|
| <i>O</i> | — | 11.61 | } | 11.90 | 12.91 | +1.01 |
| <i>R</i> | .. | 0.29 | | | | |

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.

Grant No. 13—Administration of Justice—*concl'd.*

| Major head and sub-head | Total appropriation | Actual expenditure | Excess + Saving— |
|---|---------------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| Major head "21—Administration of Justice." | | | |
| A—High Court— | | | |
| A(3)—Appellate Side—Registrar (charged)— | | | |
| A(3)-3—Allowances, honoraria, etc.— | | | |
| O .. | 7.98 | 11.40 | 12.24 |
| S .. | 3.35 | | |
| R .. | 0.07 |  |  | +0.84 |
| A(3)-4—Contract contingencies— | | | |
| O .. | 2.10 | 2.26 | 2.36 |
| R .. | 0.16 | | |
| Total (charged) .. | 58.97 | 62.02 | +3.05 |

Grant No. 15—Police.

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving— |
|-------------------------------------|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| Major head "23—Police." | | | |
| A—Presidency Police— | | | |
| A(a)—Superintendence— | | | |
| A(a)-1—Pay of officers— | | | |
| O .. | 7.14 | 6.05 | 6.05 |
| R .. | -1.09 |  |  | ✦(a) |
| A(a)-2—Pay of establishment— | | | |
| O .. | 12.20 | 12.64 | 13.74 |
| R .. | 0.44 |  |  | ✦1.10 |
| A(a)-3—Allowances, honoraria, etc.— | | | |
| O .. | 8.52 | 11.31 | 12.93 |
| R .. | 2.79 |  |  | ✦1.62 |

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.

Grant No. 15—Police—contd.

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving— |
|---|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| Major head "23—Police." | | | |
| A—Presidency Police— | | | |
| A(b)—Calcutta Police— | | | |
| A(b)-2—Pay of establishment— | | | |
| O .. 2,05.89 } | 1,88.14 | 2,09.51 | +21.37 |
| S .. 3.25 } | | | |
| R .. -21.00 } | | | |
| A(b)-3—Allowances, honoraria, etc.— | | | |
| O .. 1,21.03 } | 1,65.40 | 1,83.39 | +17.99 |
| S .. 1.50 } | | | |
| R .. 42.87 } | | | |
| A(b)-4—Contract contingencies— | | | |
| O .. 12.50 } | 17.24 | 17.93 | +0.69 |
| S .. 4.50 } | | | |
| R .. 0.24 } | | | |
| A(b)-5—Other contingencies— | | | |
| O .. 77.49 } | 83.63 | 84.21 | +0.58 |
| S .. 8.00 } | | | |
| R .. -1.86 } | | | |
| A(b)-9—Losses— | | | |
| R .. 0.12 | 0.12 | 0.12 | +(a) |
| A(c)—Public Vehicles Department (Service Depot)— | | | |
| A(c)-2—Pay of establishment— | | | |
| O .. 2.30 } | 2.05 | 2.21 | +0.16 |
| R .. -0.25 } | | | |
| A(c)-3—Allowances, honoraria, etc.— | | | |
| O .. 1.45 } | 1.90 | 2.03 | +0.13 |
| R .. 0.45 } | | | |
| A(c)-5—Other contingencies— | | | |
| O .. 8.50 } | 8.49 | 8.50 | +0.01 |
| R .. -0.01 } | | | |

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.

Grant No. 15—Police—*contd.*

| Major head and sub-head | | | Total grant | Actual expenditure | Excess + Saving — |
|--|----|-------|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | | | |
| Major head "23—Police." | | | | | |
| A—Presidency Police— | | | | | |
| A(d)—Charges under the Calcutta Hackney Carriage Act of 1919— | | | | | |
| A(d)-2—Pay of establishment— | | | | | |
| O | .. | 0.50 | 0.41 | 0.44 | +0.03 |
| R | .. | -0.09 | | | |
| A(d)-3—Allowances, honoraria, etc.— | | | | | |
| O | .. | 0.37 | 0.40 | 0.43 | +0.03 |
| R | .. | 0.03 | | | |
| A(e)—Port Police— | | | | | |
| A(e)-2—Pay of establishment— | | | | | |
| O | .. | 29.50 | 27.89 | 30.25 | +2.36 |
| R | .. | -1.61 | | | |
| A(e)-3—Allowances, honoraria, etc.— | | | | | |
| O | .. | 18.91 | 25.58 | 27.75 | +2.17 |
| R | .. | 6.67 | | | |
| A(e)-4—Contract contingencies— | | | | | |
| O | .. | 0.80 | 0.72 | 0.76 | +0.04 |
| R | .. | -0.08 | | | |
| A(e)-5—Other contingencies— | | | | | |
| O | .. | 7.80 | 11.57 | 11.58 | +0.01 |
| R | .. | 3.77 | | | |

Sub-headwise details of excess under different grants/appropriations.

Grant No. 15—Police—*contd.*

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving— |
|--|-------------|--------------------|---------------------|
| (In lakhs of rupees) | | | |
| Major head "23—Police." | | | |
| A—Presidency Police— | | | |
| A(f)—Cattle Pounds— | | | |
| A(f)-2—Pay of establishment— | | | |
| O 0.05 | 0.05 | 0.06 | +0.01 |
| R (a) | | | |
| A(f)-3—Allowances, honoraria, etc.— | | | |
| O 0.03 | 0.03 | 0.03 | +(a) |
| R (a) | | | |
| A(f)-5—Other contingencies— | | | |
| O 0.33 | 0.16 | 0.16 | +(a) |
| R -0.17 | | | |
| A(g)—Police Dead House— | | | |
| A(g)-2—Pay of establishment— | | | |
| O 0.10 | 0.10 | 0.10 | +(a) |
| R — (a) | | | |
| A(g)-3—Allowances, honoraria, etc.— | | | |
| O 0.05 | 0.05 | 0.05 | +(a) |
| R — (a) | | | |
| A(g)-5—Other contingencies— | | | |
| O 0.22 | 0.23 | 0.24 | +0.01 |
| R 0.01 | | | |
| A(h)—Police supplied to private individuals— | | | |
| A(h)-2—Pay of establishment— | | | |
| O 1.04 | 1.02 | 1.11 | +0.09 |
| R -0.02 | | | |

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.

Grant No. 15—Police—*contd.*

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving - |
|---|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| Major head "23—Police." | | | |
| A—Presidency Police— | | | |
| A(h)—Police supplied to private individuals— | | | |
| A(h)-3—Allowances, honoraria, etc.— | | | |
| O | 0.69 | 0.88 | 0.96 |
| R | 0.19 | | |
| | | | +0.08 |
| A(h)-5—Other contingencies— | | | |
| O | 0.05 | 0.02 | 0.02 |
| R | -0.03 | | |
| | | | +(a) |
| A(i)—Hospital Charges— | | | |
| A(i)-2—Pay of establishment— | | | |
| O | 4.50 | 4.33 | 4.67 |
| R | -0.17 | | |
| | | | +0.34 |
| A(i)-3—Allowances, honoraria, etc.— | | | |
| O | 3.17 | 3.67 | 3.97 |
| R | 0.50 | | |
| | | | +0.30 |
| B—Superintendence— | | | |
| B-1—Pay of officers— | | | |
| O | 3.14 | 3.36 | 3.36 |
| R | 0.22 | | |
| | | | +(a) |
| B-2—Pay of establishment— | | | |
| O | 5.15 | 5.16 | 5.54 |
| R | 0.01 | | |
| | | | +0.38 |

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.

Grant No. 15—Police—contd.

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| Major head "23—Police." | | | |
| B—Superintendence— | | | |
| B-3—Allowances, honoraria, etc.— | | | |
| O 4.42 | 5.03 | 5.38 | + 0.35 |
| R 0.61 | | | |
| B-4—Contract contingencies— | | | |
| O 0.25 | 0.35 | 0.35 | +(a) |
| R 0.10 | | | |
| C—District Executive Force— | | | |
| C(a)—District Police— | | | |
| C(a)-1—Pay of officers— | | | |
| O 25.00 | 25.18 | 25.20 | + 0.02 |
| R 0.18 | | | |
| C(a)-2—Pay of establishment— | | | |
| O 4,93.20 | 4,90.92 | 5,28.77 | + 37.85 |
| R —2.28 | | | |
| C(a)-3—Allowances, honoraria, etc.— | | | |
| O 3,90.00 | 4,71.32 | 5,01.98 | + 30.66 |
| S 8.90 | | | |
| R 72.42 | | | |
| C(a)-4—Contract contingencies— | | | |
| O 21.00 | 24.00 | 24.59 | + 0.59 |
| R 3.00 | | | |
| C(a)-5—Other contingencies— | | | |
| C(a)5(i) Other contingencies— | | | |
| O 1,56.31 | 1,72.26 | 1,72.27 | + 0.01 |
| S 26.97 | | | |
| R —11.02 | | | |

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.

Grant No. 15—Police—*contd.*

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving— |
|---|-------------|-----------------------|---------------------|
| (In lakhs of rupees) | | | |
| Major head "23—Police." | | | |
| C—District Executive Force— | | | |
| C(a)—District Police— | | | |
| C(a)-5—Other contingencies— | | | |
| C(a)-5(ii) Petty construction— .. | 0.50 | 0.51 | +0.01 |
| C(a)-7—Grants-in-aid, contributions, etc.— | 0.85 | 0.85 | +(a) |
| C(a)-8—Establishment charges pay- able to other Governments, departments, etc.— | | | |
| O 0.75 } .. | 0.58 | 0.58 | +(a) |
| R -0.17 } | | | |
| C(b)—Hospital Charges— | | | |
| C(b)-2—Pay of establishment— .. | 6.50 | 6.91 | +0.41 |
| C(b)-3—Allowances, honoraria, etc.— | | | |
| O 5.55 } .. | 6.08 | 6.52 | +0.44 |
| R 0.53 } | | | |
| C(b)-5—Other contingencies— | | | |
| O 8.35 } .. | 8.10 | 8.10 | +(a) |
| R -0.25 } | | | |
| D—Police Training Schools— | | | |
| D(a)—Calcutta Police— | | | |
| D(a)-1—Pay of officers— | | | |
| O 0.20 } .. | 0.20 | 0.20 | +(a) |
| R -(a) } | | | |
| D5(a)2—Pay of establishment— | | | |
| O 4.50 } .. | 5.41 | 5.78 | +0.37 |
| R 0.91 } | | | |

(a) Less than rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.

Grant No. 15—Police—contd.

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving - |
|-------------------------------------|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | |
| Major head "23—Police." | | | |
| D—Police Training Schools— | | | |
| D(a)—Calcutta Police— | | | |
| D(a)-3—Allowances, honoraria, etc.— | | | |
| O 3.06 | 4.40 | 4.69 | +0.29 |
| R 1.34 | | | |
| D(b)—District Police— | | | |
| D(b)-2—Pay of establishment— | | | |
| O 4.35 | 4.43 | 4.78 | +0.35 |
| R 0.08 | | | |
| D(b)-3—Allowances, honoraria, etc.— | | | |
| O 2.73 | 3.61 | 3.91 | +0.30 |
| R 0.88 | | | |
| D(b)-4—Contract contingencies— | | | |
| O 0.75 | 1.00 | 1.01 | +0.01 |
| R 0.25 | | | |
| D(c)—Detective Training School— | | | |
| D(c)-1—Pay of officers— .. | 0.19 | 0.19 | +(a) |
| D(c)-2—Pay of establishment— | 0.19 | 0.21 | +0.02 |
| D(c)-3—Allowances, honoraria, etc.— | | | |
| O 0.18 | 0.24 | 0.26 | +0.02 |
| R 0.06 | | | |
| D(c)-4—Contract contingencies— | | | |
| O 0.05 | 0.06 | 0.06 | +(a) |
| R 0.01 | | | |

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.

Grant No. 15—Police—*contd.*

| Major head and sub-head | Total grant | Actual expenditure | Excess+ Saving— |
|---|-------------|--------------------|--------------------|
| (In lakhs of rupees) | | | |
| Major head "23—Police." | | | |
| E—Village Police— | | | |
| E-2—Pay of establishment— | | | |
| O 0·03 | } 0·03 | 0·03 | +(a) |
| R —(a) | | | |
| E-3—Allowances, honoraria, etc.— | | | |
| O 0·15 | } 0·13 | 0·14 | +0·01 |
| R —0·02 | | | |
| F—Special Police— | | | |
| Eastern Frontier Rifles (West Bengal Battalion)— | | | |
| F-2—Pay of establishment— | | | |
| O 9·50 | } 9·50 | 10·19 | +0·69 |
| R (a) | | | |
| F-3—Allowances, honoraria, etc.— | | | |
| O 14·34 | } 14·63 | 15·23 | +0·60 |
| R 0·29 | | | |
| F-4—Contract contingencies— .. | | | |
| | 0·70 | 0·71 | +0·01 |
| F-5—Other contingencies— | | | |
| O 2·18 | } 2·53 | 2·53 | +(a) |
| R 0·35 | | | |
| G—Railway Police— | | | |
| G-1—Pay of officers— | | | |
| O 1·55 | } 1·67 | 1·67 | +(a) |
| R 0·12 | | | |

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.

Grant No. 15—Police—*contd.*

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving - | |
|---|-------------|--------------------|----------------------|-------|
| (In lakhs of rupees) | | | | |
| Major head "23—Police." | | | | |
| G—Railway Police— | | | | |
| G-2—Pay of establishment— | | | | |
| O | 27.00 | } 27.82 | 29.74 | +1.92 |
| R | 0.82 | | | |
| G-3—Allowances, honoraria, etc.— | | | | |
| O | 20.03 | } 25.93 | 27.42 | +1.49 |
| R | 5.90 | | | |
| G-4—Contract contingencies— | | | | |
| O | 0.75 | } 0.88 | 0.88 | +(a) |
| R | 0.13 | | | |
| G-5—Other contingencies— | | | | |
| O | 3.50 | } 4.31 | 4.31 | +(a) |
| R | 0.81 | | | |
| H—Criminal Investigation Department— | | | | |
| H(a)—Criminal Investigation Department (excluding Forensic Science Laboratory)— | | | | |
| H(a)-2—Pay of establishment— | | | | |
| O | 20.19 | } 20.25 | 21.73 | +1.48 |
| R | 0.06 | | | |
| H(a)-3—Allowances, honoraria, etc.— | | | | |
| O | 17.07 | } 19.50 | 20.28 | +0.78 |
| R | 2.43 | | | |
| H(a)-4—Contract contingencies— | | | | |
| O | 0.72 | } 0.75 | 0.76 | +0.01 |
| R | 0.03 | | | |

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.

Grant No. 15—Police—*contd.*

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | |
| Major head "23—Police." | | | |
| H—Criminal Investigation Department— | | | |
| H(b)—Forensic Science Laboratory— | | | |
| H(b)-2—Pay of establishment— | | | |
| O 0.85 | 0.91 | 0.97 | +0.06 |
| R 0.06 | | | |
| H(b)-3—Allowances, honoraria, etc.— | | | |
| O 0.88 | 1.19 | 1.21 | +0.02 |
| R 0.31 | | | |
| I—Miscellaneous— | | | |
| I(b)—Extra Police Force— | | | |
| I(b)(1)—Police appointed for the performance of agency functions— | | | |
| I(b)(1)-1—Pay of officers— .. | 1.75 | 1.75 | +(a) |
| I(b)(1)-2—Pay of establishment— | 28.00 | 30.32 | +2.32 |
| I(b)(1)-3—Allowances, honoraria, etc.— | | | |
| O 19.20 | 23.00 | 24.82 | +1.82 |
| R 3.80 | | | |
| I(b)(1)-4—Contract contingencies— | | | |
| O 0.30 | 0.50 | 0.61 | +0.11 |
| R 0.20 | | | |
| I(b)(1)-5—Other contingencies— | | | |
| O 3.75 | 3.90 | 4.00 | +0.10 |
| R 0.15 | | | |

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.

Grant No. 15—Police—*contd.*

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving — |
|---|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | |
| Major head "23—Police." | | | |
| I—Miscellaneous— | | | |
| I(b)—Extra Police Force— | | | |
| I(b)(2)—Additional police employed for the performance of non-agency functions— | | | |
| I(b)(2)-2—Pay of establishment— | | | |
| O | 0.08 | 0.08 | +(a) |
| R | (a) | | |
| I(b)(3)—Additional police for Enforcement Branch— | | | |
| I(b)(3)-1—Pay of officers— .. | | | |
| | 4.80 | 4.80 | +(a) |
| I(b)(3)-2—Pay of establishment— | | | |
| | 22.00 | 23.79 | +1.79 |
| I(b)(3)-3—Allowances, honoraria, etc.— | | | |
| O | 15.60 | 20.64 | +1.64 |
| R | 3.40 | | |
| I(b)(3)-4—Contract contingencies— | | | |
| O | 0.48 | 0.60 | +0.10 |
| R | 0.12 | | |
| I(b)(3)-5—Other contingencies— | | | |
| O | 4.00 | 3.97 | +0.07 |
| R | -0.10 | | |

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.

Grant No. 15—Police—*concl'd.*

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving - | |
|---|-------------|--------------------|----------------------|-----------------|
| (In lakhs of rupees) | | | | |
| Major head "23—Police." | | | | |
| I—Miscellaneous— | | | | |
| I(b)—Extra Police Force— | | | | |
| I(b)(4)—Cost of Police Force, etc., employed for cordoning work— | | | | |
| I(b)(4)-2—Pay of establishment— | | | | |
| O | 39.50 | 41.86 | 45.36 | +3.50 |
| S | 2.36 | | | |
| I(b)(4)-3—Allowances, honoraria, etc.— | | | | |
| O | 34.50 | 37.00 | 39.71 | +2.71 |
| R | 2.50 | | | |
| I(b)(4)-4—Contract contingencies— | | | | |
| O | 4.00 | 4.43 | 4.53 | +0.10 |
| R | 0.43 | | | |
| I(b)(4)-5—Other contingencies— | | | | |
| O | 20.00 | 82.00 | 83.81 | +1.81 |
| S | 44.56 | | | |
| R | 17.44 | | | |
| I(c)—Loss on sale of subsidised food-stuff to Police Force and N. V. F. Personnel— | | | | |
| O | 1,77.60 | 1,92.00 | 2,73.96 | +81.96 |
| S | 14.40 | | | |
| K—Charges in England— | | | | |
| Other Charges— | | | | |
| O | (a) | (a) | (a) | +(a) |
| R | -(a) | | | |
| Total .. | | 24,09.55 | 26,35.85 | +2,26.30 |

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.

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

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving — |
|---|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | |
| Major head "26—Miscellaneous Departments." | | | |
| A—Administration of the Indian Partnership Act, 1932— | | | |
| Pay of establishment— | | | |
| O | 0·20 | } 0·27 | 0·27 |
| R | 0·07 | | |
| Allowances, honoraria, etc.— | | | |
| O | 0·20 | } 0·28 | 0·28 |
| R | 0·08 | | |
| B—Administration of the Bengal Money-lenders' Act, 1940— | | | |
| Pay of establishment— | .. | 0·15 | 0·16 |
| Allowances, honoraria, etc.— | | | |
| O | 0·13 | } 0·15 | 0·15 |
| R | 0·02 | | |
| C—Administration of the Citizenship Act, 1955— | | | |
| Pay of establishment— | | | |
| O | 1·36 | } 1·38 | 1·52 |
| R | 0·02 | | |
| Allowances, honoraria, etc— | .. | 0·85 | 1·36 |
| D—National Savings Organisation— | | | |
| Pay of establishment— | .. | 0·16 | 0·19 |
| Contingencies— | .. | 0·03 | 0·23 |

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.

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

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving - |
|--|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | |
| Major head "26—Miscellaneous Departments." | | | |
| E—Miscellaneous— | | | |
| E(a)—Preparation of Census Hand-books— | | | |
| Allowances, honoraria, etc.— | | | |
| O | 0·04 | 0·07 | 0·07 |
| R | 0·03 | | |
| | | | +(a) |
| E(b)—Preservation of Old Correspondence of the West Bengal Districts— | | | |
| Pay of establishment— | | | |
| O | 0·14 | 0·14 | 0·15 |
| R | (a) | | |
| | | | +0·01 |
| Allowances, honoraria, etc.— | | | |
| O | 0·10 | 0·11 | 0·12 |
| R | 0·01 | | |
| | | | +0·01 |
| Contingencies— | | | |
| O | 0·14 | 0·19 | 0·19 |
| R | 0·05 | | |
| | | | +(a) |
| E(c)—Preparation of District Gazetteers . | | | |
| Pay of officers— | | | |
| O | 0·65 | 0·62 | 0·65 |
| R | -0·03 | | |
| | | | +0·03 |
| Allowances, honoraria, etc.— | | | |
| O | 0·60 | 0·72 | 0·73 |
| R | 0·12 | | |
| | | | +0·01 |

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.

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

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| Major head "26—Miscellaneous Departments." | | | |
| E—Miscellaneous— | | | |
| E(e)—Food— | | | |
| E(e)(I)—Directorate of District Distribution, Procurement and Supply— | | | |
| Pay of establishment— | | | |
| O .. 5.00 | 4.62 | 5.06 | +0.44 |
| R .. -0.38 | | | |
| Allowances, honoraria, etc.— | | | |
| O .. 3.20 | 3.65 | 4.05 | +0.40 |
| S .. 1.07 | | | |
| R .. -0.62 | | | |
| E(e)(II)—Town Rationing— | | | |
| Pay of establishment— | | | |
| O .. 4.20 | 3.70 | 4.01 | +0.31 |
| R .. -0.50 | | | |
| Allowances, honoraria, etc.— | | | |
| O .. 3.25 | 3.59 | 3.84 | +0.25 |
| R .. 0.34 | | | |
| Contingencies— | 0.60 | 0.64 | +0.04 |
| E(e)(III)—Calcutta (including Industrial Area) Rationing— | | | |
| Pay of officers— | | | |
| O .. 5.10 | 5.20 | 5.26 | +0.06 |
| R .. 0.10 | | | |

Sub-headwise details of excess under different grants/appropriations.

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

| Major head and sub-head | Total grant | Actual expenditure | Excess Saving | + — |
|---|-------------|--------------------|---------------|--------|
| (In lakhs of rupees) | | | | |
| Major head "26—Miscellaneous Departments." | | | | |
| E—Miscellaneous— | | | | |
| E(e)—Food— | | | | |
| E(e)(III)—Calcutta (including industrial Area)Rationing— | | | | |
| Pay of establishment— | | | | |
| O .. 50.00 | } 48.25 | 52.65 | +4.40 | |
| R .. -1.75 | | | | |
| Allowances, honoraria, etc.— | | | | |
| O .. 35.50 | } 42.85 | 46.74 | +3.89 | |
| S .. 0.50 | | | | |
| R .. 6.85 | | | | |
| E(e)(IV)—District Distribution— | | | | |
| Pay of officers— | | | | |
| O .. 2.90 | } 3.30 | 3.38 | +0.08 | |
| R .. 0.40 | | | | |
| Pay of establishment— | | | | |
| O .. 57.00 | } 59.70 | 64.40 | +4.70 | |
| R .. 2.70 | | | | |
| Allowances, honoraria, etc.— | | | | |
| O .. 46.00 | } 60.30 | 63.85 | +3.55 | |
| R .. 14.30 | | | | |
| Contingencies— | | | | |
| O .. 7.00 | } 7.35 | 7.38 | +0.03 | |
| R .. 0.35 | | | | |

Sub-headwise details of excess under different grants/appropriations.

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

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving — |
|---|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | |
| Major head "26—Miscellaneous Departments." | | | |
| E—Miscellaneous— | | | |
| E(e)—Food— | | | |
| E(e)(V)—Directorate of Transportation— | | | |
| Pay of establishment— | | | |
| O .. 8.00 | 7.70 | 7.96 | +0.26 |
| R .. -0.30 | | | |
| Allowances, honoraria, etc.— | | | |
| O .. 5.30 | 5.70 | 6.66 | +0.96 |
| R .. 0.40 | | | |
| Contingencies— | | | |
| O .. 6.00 | 4.80 | 4.93 | +0.13 |
| R .. -1.20 | | | |
| Works— | | | |
| O .. (a) | 0.01 | 0.01 | +(a) |
| R .. 0.01 | | | |
| E(e)(VI)—Directorate of Storage— | | | |
| Pay of officers— | | | |
| O .. 0.21 | 0.18 | 0.18 | +(a) |
| R .. -0.03 | | | |
| Pay of establishment— | | | |
| O .. 2.20 | 2.37 | 2.56 | +0.19 |
| R .. 0.17 | | | |
| Allowances, honoraria, etc.— | | | |
| O .. 1.55 | 2.05 | 2.22 | +0.17 |
| R .. 0.50 | | | |

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.

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

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving — |
|---|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| Major head "26—Miscellaneous Departments." | | | |
| E—Miscellaneous— | | | |
| E(e)—Food— | | | |
| E(e)(VI)—Directorate of Storage— | | | |
| Contingencies— | | | |
| O .. 2.30 | 1.45 | 1.47 | +0.02 |
| R .. -0.85 | | | |
| E(e)(VII)—Directorate of Inspection and Quality Control— | | | |
| Pay of officers— | | | |
| O .. 0.07 | 0.11 | 0.11 | +(a) |
| R .. 0.04 | | | |
| Pay of establishment— | | | |
| O .. 0.75 | 0.70 | 0.75 | +0.05 |
| R .. -0.05 | | | |
| Allowances, honoraria, etc.— | | | |
| O .. 0.47 | 0.60 | 0.66 | +0.06 |
| R .. 0.13 | | | |
| E(e)(VIII)—Office of the Publicity Production— | | | |
| Pay of officers— | | | |
| O .. 0.27 | 0.21 | 0.21 | +(a) |
| R .. -0.06 | | | |
| Pay of establishment— | | | |
| O .. 0.06 | 0.06 | 0.06 | +(a) |
| R .. -(a) | | | |
| Allowances, honoraria, etc.— .. | 0.13 | 0.13 | +(a) |

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.

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

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving — |
|---|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| Major head "26—Miscellaneous Departments." | | | |
| E—Miscellaneous— | | | |
| E(e)—Food— | | | |
| E(e)(IX)—Scheme for improvement of dietary pattern in West Bengal— | | | |
| Pay of establishment— | | | |
| O .. 0.13 | } 0.20 | 0.21 | +0.01 |
| R .. 0.07 | | | |
| Allowances, honoraria, etc.— | | | |
| O .. 0.05 | } 0.14 | 0.14 | +(a) |
| R .. 0.09 | | | |
| E(f)—Supplies— | | | |
| E(f)(I)—Directorate of Consumers' Goods— | | | |
| Pay of officers— | | | |
| O .. 0.55 | } 0.58 | 0.60 | +0.02 |
| R .. 0.03 | | | |
| Pay of establishment— | | | |
| O .. 7.50 | } 7.01 | 7.63 | +0.62 |
| R .. -0.49 | | | |
| Allowances, honoraria, etc.— | | | |
| O .. 4.65 | } 5.52 | 6.10 | +0.58 |
| R .. 0.87 | | | |

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.

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

| Major head and sub-head | | | Total grant | Actual expenditure | Excess + Saving — |
|---|----|-------|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | | | |
| Major head "26—Miscellaneous Departments." | | | | | |
| E—Miscellaneous— | | | | | |
| E(f)—Supplies— | | | | | |
| E(f)(II)—Directorate of Textiles— | | | | | |
| Pay of establishment— | | | | | |
| O | .. | 2.45 | 2.31 | 2.48 | +0.17 |
| R | .. | —0.14 | | | |
| Allowances, honoraria, etc.— | | | | | |
| O | .. | 1.60 | 1.80 | 1.92 | +0.12 |
| R | .. | 0.20 | | | |
| E(g)—Housing Directorate— | | | | | |
| Pay of establishment— | | | | | |
| O | .. | 8.40 | 8.57 | 9.25 | +0.68 |
| R | .. | 0.17 | | | |
| E(h)—Estate Directorate— | | | | | |
| Pay of officers— | | | | | |
| O | .. | 0.27 | 0.26 | 0.27 | +0.01 |
| R | .. | —0.01 | | | |
| Pay of establishment— | | | | | |
| O | .. | 2.20 | 2.08 | 2.26 | +0.18 |
| R | .. | —0.12 | | | |
| Allowances, honoraria, etc.— | | | | | |
| O | .. | 1.50 | 1.96 | 2.10 | +0.14 |
| R | .. | 0.46 | | | |

Sub-headwise details of excess under different grants/appropriations.

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

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving— |
|---|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| Major head "26—Miscellaneous Departments." | | | |
| F—Controller of Rents— | | | |
| (a) Headquarters establishment— | | | |
| Pay of officers— | | | |
| O | 0·19 | 0·13 | 0·15 |
| R | —0·06 | | |
| Pay of establishment— | | | |
| O .. | 3·10 | 3·37 | 3·49 |
| R .. | 0·27 | | |
| Allowances, honoraria, etc.— | | | |
| O .. | 2·40 | 3·12 | 3·13 |
| R .. | 0·72 | | |
| Total .. | 3,11·35 | 3,34·97 | +23·62 |

Grant No. 24—Animal Husbandry.

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving— |
|--|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| Major head "33—Animal Husbandry." | | | |
| A—Superintendence— | | | |
| A(a)—Animal Husbandry— | | | |
| A(a)-1—Pay of officers— | | | |
| O .. | 0·92 | 1·09 | 1·17 |
| R .. | 0·17 | | |
| +0·08 | | | |

Sub-headwise details of excess under different grants/appropriations.

Grant No. 24—Animal Husbandry—*contd.*

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | |
| Major head "33—Animal Husbandry." | | | |
| A—Superintendence— | | | |
| A(a)—Animal Husbandry— | | | |
| A(a)-2—Pay of establishment— | | | |
| O .. 7.92 | 8.78 | 9.50 | +0.72 |
| R .. 0.86 | | | |
| A(a)-3—Allowances, honoraria, etc.— | | | |
| O .. 7.90 | 10.20 | 11.45 | +1.25 |
| R .. 2.30 | | | |
| A(a)-4—Contingencies— | | | |
| O .. 2.31 | 2.18 | 3.05 | +0.87 |
| R .. -0.13 | | | |
| A(b)—Veterinary Services— | | | |
| A(b)-1—Pay of officers— | | | |
| O .. 0.75 | 0.76 | 0.88 | +0.12 |
| R .. 0.01 | | | |
| A(b)-2—Pay of establishment— | | | |
| O .. 1.82 | 2.26 | 2.68 | +0.42 |
| R .. 0.44 | | | |
| A(b)-3—Allowances, honoraria, etc.— | | | |
| O .. 1.54 | 2.35 | 2.93 | +0.58 |
| R .. 0.81 | | | |
| A(b)-4—Contingencies— | | | |
| O .. 0.69 | 0.86 | 0.99 | +0.13 |
| R .. 0.17 | | | |

Sub-headwise details of excess under different grants/appropriations.

Grant No. 24—Animal Husbandry—contd.

| Major head and sub-head | Total grant | Actual expenditure | Excess+ Saving— |
|--|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | |
| Major head "33—Animal Husbandry." | | | |
| B—Veterinary Education and Research— | | | |
| B(a)—Veterinary Education and Research Proper— | | | |
| B(a)—2—Pay of establishment— | | | |
| O | 2.38 | 2.49 | +0.13 |
| R | 0.11 | | |
| B(a)—3—Allowances, honoraria, etc.— | | | |
| O | 2.91 | 3.79 | +0.16 |
| R | 0.88 | | |
| B(b)—Animal Husbandry Education and Research— | | | |
| B(b)—1—Establishment of a Central Livestock Research-cum-Breeding Station at Haringhata— | | | |
| Pay of officers— | | | |
| O | 0.90 | 0.79 | +0.21 |
| R | .. -0.11 | | |
| Pay of establishment— .. | | | |
| Allowances, honoraria, etc.— | | | |
| O | 1.60 | 1.68 | +1.01 |
| R | .. 0.08 | | |
| Contingencies— | | | |
| O | 14.00 | 14.03 | +5.26 |
| R | .. 0.03 | | |

Sub-headwise details of excess under different grants/appropriations.

Grant No. 24—Animal Husbandry—*contd.*

| Major head and sub-head | Total grant | Actual expenditure | Excess+ Saving— |
|--|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | |
| Major head "33—Animal Husbandry." | | | |
| C—Subordinate Establishment— | | | |
| C(ii)—Glanders and Other Establishment— | | | |
| C(ii)-2—Pay of establishment— | | | |
| O .. 2.76 | 3.66 | 4.91 | +1.25 |
| R .. 0.90 | | | |
| C(ii)-3—Allowances, honoraria, etc.— | | | |
| O .. 2.60 | 3.93 | 4.45 | +0.52 |
| R .. 1.33 | | | |
| C(ii)-4—Contingencies— | | | |
| O .. 0.36 | 0.65 | 1.01 | +0.36 |
| R .. 0.29 | | | |
| D—Hospitals and Dispensaries— | | | |
| D(a)—Hospitals and Dispensaries Proper— | | | |
| D(a)-1—Pay of officers— | | | |
| O .. 1.80 | 2.10 | 2.17 | +0.07 |
| R .. 0.30 | | | |
| D(a)-2—Pay of establishment— | | | |
| O .. 4.78 | 5.42 | 5.52 | +0.10 |
| R .. 0.64 | | | |
| D(a)-3—Allowances, honoraria, etc.— | | | |
| O .. 5.77 | 6.95 | 7.73 | +0.78 |
| R .. 1.18 | | | |

Sub-headwise details of excess under different grants/appropriations.

Grant No. 24—Animal Husbandry—contd.

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving— |
|---|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| Major head "33 - Animal Husbandry." | | | |
| E—Breeding Operations— | | | |
| E-1—Pay of officers— | | | |
| O .. 0.14 | 0.11 | 0.12 | +0.01 |
| R .. -0.03 | | | |
| E-3—Allowances, honoraria, etc.— | 0.79 | 1.04 | +0.25 |
| E-4—Contingencies— | | | |
| O .. 2.70 | 3.01 | 3.62 | +0.61 |
| R .. 0.31 | | | |
| F—Prizes— | 0.01 | 0.01 | +(a) |
| G—Other charges— | | | |
| G(1)—Expenditure in connection with the maintenance of completed C.D.P. and N.E.S. Blocks— | | | |
| G(1)-1—Pay of officers— | | | |
| O .. 0.06 | .. | 0.01 | +0.01 |
| R .. -0.06 | | | |
| G(1)-2—Pay of establishment— | | | |
| O .. 0.58 | 0.55 | 0.68 | +0.13 |
| R .. -0.03 | | | |
| G(1)-3—Allowances, honoraria, etc.— | | | |
| O .. 0.60 | 0.65 | 0.73 | +0.08 |
| R .. 0.05 | | | |
| G(2)—Improvement of Livestock Industry— | | | |
| G(2)-4—Contingencies— | | | |
| O .. 0.01 | (a) | 0.05 | +0.05 |
| R .. -0.01 | | | |

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.**Grant No. 24—Animal Husbandry—*contd.***

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving— |
|---|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| Major head "33—Animal Husbandry." | | | |
| J—Development Schemes— | | | |
| J(a) —Fourth Five-Year Plan— | | | |
| Animal Husbandry—Disease Control— | | | |
| J(a) (1)—Central Medical Stores—Spill-over— | | | |
| O .. 0.50 | | 1.99 | +1.99 |
| R .. -0.50 | | | |
| J(a) (3)—Tuberculosis Control Scheme— | | | |
| O .. 0.20 | 0.23 | 1.06 | +0.83 |
| R .. 0.03 | | | |
| Expansion of Biological Product Station— | | | |
| J(a) (4)—Production of Vaccine for B.Q.H.S. poultry diseases, etc. and development of Veterinary Research Organisation —Spill-over— | | | |
| O . 1.50 | .. | 1.52 | +1.52 |
| R .. -1.50 | | | |
| Aid Centres and Clinics— | | | |
| J(a) (5)—Establishment of clinical and investigational laboratories at each district headquarters— | | | |
| O .. 1.00 | .. | 1.25 | +1.25 |
| R .. -1.00 | | | |
| J(a)(6)—Aid Centres and Clinics—Spill-over— | | | |
| O ... 2.00 | .. | 5.73 | +5.73 |
| R ... -2.00 | | | |

Sub-headwise details of excess under different grants/appropriations.

Grant No. 24—Animal Husbandry—*contd.*

| Major head and sub-head | Total grant | Actual expenditure | Excess+ Saving— |
|---|-------------|--------------------|--------------------|
| (In lakhs of rupees) | | | |
| Major head "33—Animal Husbandry." | | | |
| J—Development Schemes— | | | |
| J(a)—Fourth Five-Year Plan— | | | |
| Cattle Development Schemes— | | | |
| J(a)(9)—Intensive Cattle Development Blocks— | | | |
| O .. 12.89 | 11.60 | 11.89 | +0.29 |
| R .. -1.29 | | | |
| J(a)(10)—New Key Village Blocks— | | | |
| O .. 2.00 | 0.53 | 0.58 | +0.05 |
| R .. -1.47 | | | |
| J(a)(13)—Bull Rearing Farm/Bull Distribution Scheme— | | | |
| O .. 2.20 | 0.07 | 0.51 | +0.44 |
| R .. -2.13 | | | |
| J(a)(16)—Haringhata (North) Farm— | | | |
| O .. 7.00 | 0.87 | 1.01 | +0.14 |
| R .. -6.13 | | | |
| J(a)(18)—Subsidised Distribution of Fodder Seeds and Cuttings— | | | |
| O .. 0.80 | 0.75 | 0.87 | +0.12 |
| R .. -0.05 | | | |
| Poultry Development Schemes— | | | |
| J(a)(20)—Expansion of State Poultry Farms and establishment of new Farms— | | | |
| O .. 2.40 | 3.40 | 4.18 | +0.78 |
| R .. 1.00 | | | |

Sub-headwise details of excess under different grants/appropriations.

Grant No. 24 Animal Husbandry—*contd.*

| Major head and sub-head | Total grant | Actual expenditure | Excess+ Saving— |
|--|-------------|--------------------|--------------------|
| (In lakhs of rupees) | | | |
| Major head "33—Animal Husbandry." | | | |
| J—Development Schemes— | | | |
| J(a)—Fourth Five-Year Plan— | | | |
| Poultry Development Schemes— | | | |
| J(a)(21)—Scheme for setting up of Research and Training Centre— | | | |
| O .. 0.30 | 0.06 | 0.08 | +0.02 |
| R .. -0.24 | | | |
| J(a)(22)—Poultry Development under Applied Nutrition Programme— | | | |
| O | 1.00 | 1.64 | +0.64 |
| J(a)(23)—Poultry Development Scheme for Sundarbans— | | | |
| O .. 0.60 | .. | 0.03 | +0.03 |
| R .. -0.60 | | | |
| J(a)(25)—Establishment of Piggery Development Blocks— | | | |
| O .. 1.20 | 0.05 | 0.08 | +0.03 |
| R .. -1.15 | | | |
| J(a)(26)—Expansion of Bacon Factory and Piggery Farms, Harin-ghata— | | | |
| O .. 2.56 | .. | 1.82 | +1.82 |
| R .. -2.56 | | | |
| Training, Research and Statistics— | | | |
| J(a)(27)—Establishment of a Training Institute for training of Veterinary personnel— | | | |
| O .. 1.00 | 0.74 | 0.75 | +0.01 |
| R .. -0.26 | | | |

Sub-headwise details of excess under different grants/appropriations.

Grant No. 24—Animal Husbandry—contd.

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving— |
|---|-------------|--------------------|------------------|
| (In lakhs of rupees) | | | |
| Major head "33—Animal Husbandry." | | | |
| J—Development Schemes— | | | |
| J(a)—Fourth Five-Year Plan— | | | |
| Other Schemes— | | | |
| J(a)(29)—Improvement of hide flaying and carcass utilisation— | | | |
| Spill-over— | | | |
| O .. 0.45 | .. | 0.87 | +0.87 |
| R .. -0.45 | | | |
| J(c)—Annual Plan Schemes— | | | |
| Animal Husbandry—Disease Control— | | | |
| J(c)(1)—Continuance of follow-up work under Rinderpest Eradication Scheme— | | | |
| O .. 0.90 | 1.14 | 1.31 | +0.17 |
| R .. 0.24 | | | |
| Piggery Development Schemes— | | | |
| J(c)(52)—Piggery Development Staff— | | | |
| O .. 0.20 | .. | 0.02 | +0.02 |
| R .. -0.20 | | | |
| J(c)(53)—Establishment of Piggery Development Blocks— | | | |
| O .. 0.15 | 0.10 | 0.11 | +0.01 |
| R .. -0.05 | | | |
| Training, Research and Statistics— | | | |
| J(c)(55)—Establishment of a training Institute for training of Veterinary personnel— | | | |
| O .. 0.80 | .. | 0.01 | +0.01 |
| R .. -0.80 | | | |

Sub-headwise details of excess under different grants/appropriations.

Grant No. 24—Animal Husbandry—*contd.*

| Major head and sub-head | Total grant | Actual expenditure | Excess+ Saving— |
|--|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | |
| Major head "33—Animal Husbandry." | | | |
| J—Development Schemes— | | | |
| J(c)—Annual Plan Schemes— | | | |
| Other Schemes— | | | |
| J(c)(61)—Strengthening and expansion of Veterinary Directorate including provision of a modern clinic in Calcutta— | | | |
| O .. 0.83 | .. | 0.03 | +0.03 |
| R .. -0.83 | | | |
| Indian Council of Agricultural Research Schemes— | | | |
| J(c)(65)—Improvement of milk production by cross breeding of dairy cattle at Haringhata (Zebu Cross) — | | | |
| | .. | 18.41 | +18.41 |
| J(c)(71)—Establishment of Artificial Insemination Centres attached to Veterinary hospitals and dispensaries— | | | |
| O .. 1.66 | .. | 0.03 | +0.03 |
| R .. -1.66 | | | |
| J(e)—Third Five-Year Plan and Committed Expenditure— | | | |
| Disease Control—Rinderpest Eradication— | | | |
| J(e)(1)—Establishment of twelve new check posts— | | | |
| O .. 0.78 | 0.82 | 0.91 | +0.09 |
| R .. 0.04 | | | |
| J(e)(2)—Central Medical Stores (Spill-over)— | | | |
| O .. 0.81 | 0.59 | 0.61 | +0.02 |
| R .. -0.22 | | | |

Sub-headwise details of excess under different grants/appropriations.

Grant No. 24—Animal Husbandry—*contd.*

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving — |
|--|----------------------|--------------------|-------------------|
| | (In lakhs of rupees) | | |
| Major head "33—Animal Husbandry." | | | |
| J—Development Schemes— | | | |
| J(e)—Third Five-Year Plan and Committed Expenditure— | | | |
| Aid Centres and Clinics— | | | |
| J(e)(4)—Establishment of new veterinary aid Centres— | | | |
| O .. 5.20 | 6.73 | 8.33 | +1.60 |
| R .. 1.53 | | | |
| J(e)(5)—Establishment of Ambulatory Clinic— | | | |
| O .. 1.65 | 2.00 | 2.28 | +0.28 |
| R .. 0.35 | | | |
| J(e)(6)—Intensification of existing key village centres— | | | |
| O .. 0.25 | 0.23 | 0.48 | +0.25 |
| R .. -0.02 | | | |
| J(e)(7)—Expansion of existing key village centres— | | | |
| O .. 1.20 | 2.30 | 2.44 | +0.14 |
| R .. 1.10 | | | |
| J(e)(11)—Establishment of bull rearing farm— | | | |
| O .. 0.58 | 0.33 | 0.52 | +0.19 |
| R .. -0.25 | | | |
| J(e)(12)—Seed multiplication and Fodder demonstration farm— | | | |
| O .. 0.32 | 0.59 | 4.09 | +3.50 |
| R .. 0.27 | | | |
| J(e)(13)—Fodder development staff— | | | |
| O .. 0.14 | 0.28 | 0.30 | +0.02 |
| R .. 0.14 | | | |

Sub-headwise details of excess under different grants/appropriations

Grant No. 24—Animal Husbandry—*contd.*

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| Major head "33—Animal Husbandry." | | | |
| J—Development Schemes— | | | |
| J(e)—Third Five-Year Plan and Committed Expenditure— | | | |
| Cattle Development Schemes— | | | |
| J(e)(14)—Heifer Rearing Farm— | | | |
| O .. 0.68 | 0.73 | 1.08 | +0.35 |
| R .. 0.05 | | | |
| Poultry Development— | | | |
| J(e)(18)—Expansion of State Poultry Farms— | | | |
| O .. 2.10 | 3.05 | 3.76 | +0.71 |
| R .. 0.95 | | | |
| J(e)(19)—Training of village and Extension staff— | | | |
| .. | 0.13 | 0.14 | +0.01 |
| J(e)(21)—Poultry development staff— | | | |
| O .. 1.19 | 1.07 | 1.09 | +0.02 |
| R .. -0.12 | | | |
| J(e)(22)—Establishment of State Poultry Farm, Durgapur— | | | |
| O .. 0.78 | 0.95 | 1.28 | +0.33 |
| R .. 0.17 | | | |
| Piggery Development— | | | |
| J(e)(23)—Piggery development blocks— | | | |
| O .. 0.07 | .. | 0.06 | +0.06 |
| R .. -0.07 | | | |
| Sheep Development— | | | |
| J(e)(27)—Sheep Breeding Farm— | | | |
| O .. 0.38 | 0.44 | 0.88 | +0.44 |
| R .. 0.06 | | | |

Sub-headwise details of excess under different grants/appropriations.

Grant No. 24—Animal Husbandry—*contd.*

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving — |
|---|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| Major head "33—Animal Husbandry." | | | |
| J—Development Schemes— | | | |
| J(e)—Third Five-Year Plan and Committed Expenditure— | | | |
| Training, Research and Statistics— | | | |
| J(e)(30)—Training Centre—Expansion of Live stock Research Station—Nutrition Research Station— | | | |
| O .. 0.24 | 0.23 | 0.28 | +0.05 |
| R .. -0.01 | | | |
| Other Schemes— | | | |
| J(e)(31)—Strengthening of staff at Veterinary Directorate— | | | |
| O .. 2.13 | 1.77 | 2.01 | +0.24 |
| R .. -0.36 | | | |
| J(e)(33)—Mass Castration of scrub bulls— | | | |
| O .. 1.57 | 1.91 | 2.13 | +0.22 |
| R .. 0.34 | | | |
| J(e)(37)—Hillcattle development Scheme—Establishment of Subsidiary Centres and Sub-Centres— | | | |
| O .. 0.24 | 0.34 | 0.36 | +0.02 |
| R .. 0.10 | | | |
| Construction of Hospitals and Dispensaries— | | | |
| J(e)(40)—Construction of 'A' class hospitals (Spill-over)— | | | |
| O .. 0.20 | 0.66 | 0.76 | +0.10 |
| R .. 0.46 | | | |

Sub-headwise details of excess under different grants/appropriations.

Grant No. 24—Animal Husbandry—*contd.*

| Major head and sub-head | | | Total grant | Actual expenditure | Excess + Saving — |
|---|----|-------|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | | | |
| Major head "33—Animal Husbandry." | | | | | |
| J—Development Schemes— | | | | | |
| J(e)—Third Five-Year Plan and Committed Expenditure— | | | | | |
| Construction of Hospitals and Dispensaries— | | | | | |
| J(e)(41)—Construction of 'B' class hospitals (Spill-over)— | | | | | |
| O | .. | 1.60 | 1.85 | 1.97 | +0.12 |
| R | .. | 0.25 | | | |
| J(f)—Centrally-sponsored Schemes (Committed Expenditure)— | | | | | |
| J(f)(2)—Pig Breeding Station-cum-Bacon Factory at Kalyani— | | | | | |
| O | .. | 3.34 | 4.45 | 4.91 | +0.46 |
| R | .. | 1.11 | | | |
| J(f)(3)—Scheme for establishment of Immune belts on bordering districts— | | | | | |
| O | .. | 1.60 | 2.67 | 2.88 | +0.21 |
| R | .. | 1.07 | | | |
| J(f)(4)—Mass production of Rinderpest Vaccine— | | | | | |
| O | .. | 2.10 | 1.14 | 1.22 | +0.08 |
| R | .. | -0.96 | | | |
| J(f)(5)—Second Quarantine Station— | | | | | |
| O | .. | 0.30 | 0.46 | 0.50 | +0.04 |
| R | .. | 0.16 | | | |

Sub-headwise details of excess under different grants/appropriations.

Grant No. 24—Animal Husbandry—*contd.*

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving — |
|--|----------------------|--------------------|-------------------|
| | (In lakhs of rupees) | | |
| Major head "124—Capital Outlay on Schemes of Government Trading." | | | |
| L—Scheme for Establishment of Colonies, Distribution of Milk and Milk Products, etc.— | | | |
| Establishment charges— | | | |
| O .. 38.00 | 56.08 | 64.70 | +8.62 |
| R .. 18.08 | | | |
| Works— | 10.00 | 12.98 | +2.98 |
| Contingencies— | | | |
| O .. 5,80.00 | 6,34.36 | 6,52.35 | +17.99 |
| R .. 54.36 | | | |
| M—Development Schemes— | | | |
| M(a)—Fourth Five-Year Plan— | | | |
| Establishment charges— | | | |
| O .. 4.22 | 6.21 | 6.39 | +0.18 |
| R .. 1.99 | | | |
| Contingencies— | | | |
| O .. 0.63 | 1.72 | 18.02 | +16.30 |
| R .. 1.09 | | | |
| M(d)—Third Five-Year Plan (Committed Expenditure)— | | | |
| Expansion of State Livestock Farm— | | | |
| Pay of establishment— | 6.00 | 10.27 | +4.27 |
| Contingencies— | 47.00 | 63.55 | +16.55 |
| Schemes for supply of balanced feed for Pigs in selected areas— | | | |
| Pay of establishment— | 0.20 | 0.50 | +0.30 |

Sub-headwise details of excess under different grants/appropriations.

Grant No. 24—Animal Husbandry—*concl'd.*

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| Major head "124—Capital Outlay on Schemes of Government Trading." | | | |
| M—Development Schemes— | | | |
| M(e)—Centrally-sponsored Schemes (Committed Expenditure)— | | | |
| Establishment of feed mixing units— | | | |
| Pay of establishment— .. | 0.30 | 0.56 | +0.26 |
| Contingencies— | 3.93 | 4.92 | +0.99 |
| Total .. | 9,03.25 | 10,32.09 | +1,28.84 |

Grant No. 31—Miscellaneous Social and Developmental Organisations—Welfare of Scheduled Tribes and Castes and Other Backward Classes (All voted).

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| Major head "39—Miscellaneous Social and Developmental Organisations." | | | |
| A—Welfare of Scheduled Tribes and Castes and Other Backward Classes— | | | |
| A(a)—Headquarters Establishment— | | | |
| A(a)(i)—Pay of officers— | | | |
| Q .. | 0.75 | 0.83 | +0.04 |
| R .. | 0.08 | | |
| A(a)(iv)—Contingencies— .. | 0.25 | 0.31 | +0.06 |

Sub-headwise details of excess under different grants/appropriations.

Grant No. 31—Miscellaneous Social and Developmental Organisations—Welfare of Scheduled Tribes and Castes and Other Backward Classes (All voted)—contd.

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| Major head "39—Miscellaneous Social and Developmental Organisations." | | | |
| A—Welfare of Scheduled Tribes and Castes and Other Backward Classes— | | | |
| A(b)—District Organisation— | | | |
| A(b)(i)—Pay of officers— | | | |
| O .. 1.12 | 1.10 | 1.12 | +0.02 |
| R .. -0.02 | | | |
| A(b)(ii)—Pay of establishment— .. | 6.20 | 6.29 | +0.09 |
| A(b)(iii)—Allowances, honoraria, etc.— | | | |
| O .. 5.13 | 5.26 | 5.33 | +0.07 |
| R .. 0.13 | | | |
| B—Development Schemes— | | | |
| B(I)—Fourth Five-Year Plan— | | | |
| B(I)(a)—Welfare of Scheduled Tribes— | | | |
| B(I)(a)1—Education— | | | |
| O .. 30.45 | 30.82 | 32.25 | +1.43 |
| R .. 0.37 | | | |
| B(I)(a)3—Health, Housing and Other Schemes— .. | 2.25 | 2.44 | +0.19 |
| B(I)(b)—Welfare of Scheduled Castes— | | | |
| B(I)(b) 2—Economic Uplift— | | | |
| O .. 1.80 | 1.52 | 1.81 | +0.29 |
| R .. -0.28 | | | |
| B(I)(b) 3—Health, Housing and Other Schemes— | | | |
| O .. 4.25 | 4.03 | 4.21 | +0.18 |
| R .. -0.22 | | | |

Sub-headwise details of excess under different grants/appropriations.

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

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| Major head "39—Miscellaneous Social and Developmental Organisations." | | | |
| B—Development Schemes— | | | |
| B(II)—Centrally-sponsored Schemes (New Schemes)— | | | |
| B(II)(a)—Scheduled Tribes— | | | |
| B(II)(a) 1—Education— | | | |
| O .. 6.40 | 5.46 | 5.47 | +0.01 |
| R .. -0.94 | | | |
| B(II)(a) 2—Economic Uplift— | | | |
| O .. 16.00 | 12.05 | 12.18 | +0.13 |
| R .. -3.95 | | | |
| B(II)(a) 3—Health, Housing and Other Schemes— | | | |
| O .. 2.00 | 0.04 | 0.05 | +0.01 |
| R .. -1.96 | | | |
| B(II)(b)—Scheduled Castes— | | | |
| B(II)(b) 1—Education— | | | |
| O .. 83.50 | 99.91 | 1,03.58 | +3.67 |
| S .. 5.96 | | | |
| R .. 10.45 | | | |
| B(II)(b) 3—Health, Housing and Other Schemes— | | | |
| O .. 6.00 | 4.75 | 4.76 | +0.01 |
| R .. -1.25 | | | |

Sub-headwise details of excess under different grants/appropriations.

Grant No. 31—Miscellaneous Social and Developmental Organisations—Welfare of Scheduled Tribes and Castes and Other Backward Classes (All voted)—contd.

| Major head and sub-head | Total grant | Actual expenditure | Excess+ Saving— |
|---|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | |
| Major head "39—Miscellaneous Social and Developmental Organisations." | | | |
| B—Development Schemes— | | | |
| B(III)—Annual Plan Schemes (1966-69) and Committed Expenditure— | | | |
| B(III)(a)—Welfare of Scheduled Tribes— | | | |
| B(III)(a) 1—Education— | | | |
| O .. 0.60 | 0.66 | 0.73 | +0.07 |
| R .. 0.06 | | | |
| B(III)(a) 2—Economic Uplift— | | | |
| O .. 0.91 | 0.85 | 0.85 | +(a) |
| R .. -0.06 | | | |
| B(III)(b)—Welfare of Scheduled Castes— | | | |
| B(III)(b) 2—Economic Uplift— | | | |
| O .. 3.10 | 2.60 | 2.67 | +0.07 |
| R .. -0.50 | | | |
| B(III)(b) 3—Health, Housing and Other Schemes— | | | |
| R .. 0.25 | 0.25 | 0.69 | +0.44 |
| B(IV)—Centrally-sponsored Schemes (1966-69) and Committed Expenditure— | | | |
| B(IV)(a)—Scheduled Tribes— | | | |
| B(IV)(a) 2—Economic Uplift— | | | |
| O .. 0.36 | 0.26 | 0.26 | +(a) |
| R .. -0.10 | | | |
| B(IV)(c)—Other Backward Classes— | | | |
| B(IV)(c) 1—Education— | | | |
| O .. 0.10 | 0.13 | 0.13 | +(a) |
| R .. 0.03 | | | |

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.
Grant No. 31—Miscellaneous Social and Developmental Organisations—Welfare of Scheduled Tribes and Castes and Other Backward Classes (All voted)—*concl'd.*

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving— |
|--|----------------|--------------------|----------------------|
| | | | (In lakhs of rupees) |
| Major head "39—Miscellaneous Social and Developmental Organisations." | | | |
| B—Development Schemes— | | | |
| B(V)—Third Five-Year Plan (Committed Expenditure)— | | | |
| B(V)(a)—Welfare of Scheduled Tribes— | | | |
| B(V)(a) 2—Economic Uplift— | | | |
| O .. 0.70 | } 0.39 | 0.39 | +(a) |
| R .. -0.31 | | | |
| B(V)(a) 3—Health, Housing and Other Schemes— | | | |
| O .. 2.67 | } 3.50 | 3.54 | +0.04 |
| R .. 0.83 | | | |
| B(V)(b)—Welfare of Scheduled Castes— | | | |
| B(V)(b) 1—Economic Uplift— .. | 0.20 | 0.24 | +0.04 |
| B(VI)—Centrally-sponsored Schemes of Third Five-Year Plan Period (Committed Expenditure)— | | | |
| B(VI)(a)—Scheduled Tribes— | | | |
| B(VI)(a) 1—Economic Uplift— | | | |
| O .. 2.90 | } 1.73 | 1.78 | +0.05 |
| R .. -1.17 | | | |
| B(VI)(a) 2—Health, Housing and Other Schemes— | | | |
| O .. 0.80 | } 0.64 | 0.70 | +0.06 |
| R .. -0.16 | | | |
| Total .. | 1,85.68 | 1,92.65 | +6.97 |

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.

Grant No. 32—Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes (All voted).

| Major head and sub-head | Total grant | Actual expenditure | Excess+ Saving— |
|--|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | |
| Major head "39—Miscellaneous Social and Developmental Organisations." | | | |
| A—State Statistics— | | | |
| A(a)—Registration of Births, Deaths and Marriages— | | | |
| A(a)-2—Pay of establishment— | | | |
| O .. 0.01 | 0.07 | 0.08 | +0.01 |
| R .. 0.06 | | | |
| A(a)-3—Allowances, honoraria, etc.— | | | |
| O .. 0.01 | 0.06 | 0.06 | +(a) |
| R .. 0.05 | | | |
| A(b)—Statistics of Industrial and Labour Disputes— | | | |
| A(b)-1—Pay of officers— | | | |
| O .. 0.33 | 0.31 | 0.31 | +(a) |
| R .. -0.02 | | | |
| A(b)-2—Pay of establishment— | | | |
| O .. 0.90 | 0.82 | 0.93 | +0.11 |
| R .. -0.08 | | | |
| A(b)-3—Allowances, honoraria, etc.— | | | |
| O .. 0.72 | 0.85 | 0.94 | +0.09 |
| R .. 0.13 | | | |
| B—Miscellaneous— | | | |
| B(a)—Smoke Nuisances Commission— | | | |
| B(a)-1—Pay of officers— | | | |
| O .. 0.41 | 0.37 | 0.37 | +(a) |
| R .. -0.04 | | | |

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.

Grant No. 32—Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes (All voted)
—*contd.*

| Major head and sub-head | | | Total grant | Actual expenditure | Excess+ Saving— |
|--|----|-------|-------------|--------------------|--------------------|
| (In lakhs of rupees) | | | | | |
| Major head "39—Miscellaneous Social and Developmental Organisations." | | | | | |
| B—Miscellaneous— | | | | | |
| B(a)—Smoke Nuisances Commission— | | | | | |
| B(a)-2—Pay of establishment— | | | | | |
| O | .. | 0·35 | 0·30 | 0·33 | +0·03 |
| R | .. | -0·05 | | | |
| B(a)-3—Allowances, honoraria, etc.— | | | | | |
| O | .. | 0·37 | 0·44 | 0·46 | +0·02 |
| R | .. | 0·07 | | | |
| B(b)—Family Budget Investigation Scheme— | | | | | |
| B(b)-2—Pay of establishment— | | | | | |
| O | .. | 0·54 | 0·49 | 0·58 | +0·09 |
| R | .. | -0·05 | | | |
| B(b)-3—Allowances, honoraria, etc.— | | | | | |
| O | .. | 0·37 | 0·41 | 0·46 | +0·05 |
| R | .. | 0·04 | | | |
| B(c)—State Statistical Bureau— | | | | | |
| B(c)-2—Pay of establishment— | | | | | |
| O | .. | 7·14 | 7·23 | 7·83 | +0·60 |
| R | .. | 0·09 | | | |
| B(c)-3—Allowances, honoraria, etc.— | | | | | |
| O | .. | 5·35 | 6·76 | 7·24 | +0·48 |
| R | .. | 1·41 | | | |

Sub-headwise details of excess under different grants/appropriations.

Grant No. 32—Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes (All voted)—*contd.*

| Major head and sub-head | Total grant | Actual expenditure | Excess+ Saving— |
|--|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | |
| Major head "39—Miscellaneous Social and Developmental Organisations." | | | |
| B—Miscellaneous— | | | |
| B(e)—Construction Board— | | | |
| B(e)-2—Pay of establishment— | | | |
| O .. 23.50 | 24.38 | 25.28 | +0.90 |
| R .. 0.88 | | | |
| B(e)-3—Allowances, honoraria, etc.— | | | |
| O .. 18.50 | 22.67 | 24.67 | +2.00 |
| R .. 4.17 | | | |
| B(f)—Control of Vagrancy— | | | |
| B(f)-1—Pay of officers— | | | |
| O .. 0.55 | 0.47 | 0.47 | +(a) |
| R .. -0.08 | | | |
| B(f)-2—Pay of establishment— .. | 3.80 | 4.00 | +0.20 |
| B(f)-3—Allowances, honoraria, etc.— | | | |
| O .. 3.03 | 3.74 | 4.02 | +0.28 |
| R .. 0.71 | | | |
| E—Suspense Charges— .. | .. | 31.44 | +31.44 |
| G—Development Schemes— | | | |
| G(i)—Fourth Five-Year Plan— | | | |
| G(i)(c)—Town and Country Planning Organisation— | | | |
| G(i)(c)(1)—Asansol Planning Organisation— | | | |
| O .. 3.68 | 3.47 | 3.72 | +0.25 |
| R .. -0.21 | | | |

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.

Grant No. 32—Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes (All voted)
—*contd.*

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving - |
|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| Major head "39 Miscellaneous Social and Developmental Organisations." | | | |
| G—Development Schemes— | | | |
| G(i)—Fourth Five-Year Plan— | | | |
| G(i)(d)—Evaluation Machinery— | | | |
| Setting up of an Evaluation Organisation— | | | |
| G(i)(d)-1—Pay of officers— | | | |
| O .. 1.04 | 0.71 | 0.77 | +0.06 |
| R .. -0.33 | | | |
| G(i)(d)-4—Contingencies— | | | |
| O .. 0.14 | 0.18 | 0.19 | +0.01 |
| R .. 0.04 | | | |
| G(ii)—Centrally-sponsored Schemes (New Schemes)— | | | |
| G(ii)(a)—Collection of Statistics relating to villages and small industries in the unorganised sector— | | | |
| S .. 0.63 | 0.10 | 0.10 | +(a) |
| R .. -0.53 | | | |
| G(iii)—Annual Plan Schemes (1966—69) and Committed Expenditure— | | | |
| G(iii)(a)—Statistics— | | | |
| G(iii)(a)(1)—Survey of Small Scale and Cottage Industries in the unregistered sector in West Bengal— | | | |
| O .. 1.23 | 1.40 | 1.41 | +0.01 |
| R .. 0.17 | | | |

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.

Grant No. 32—Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes (All voted)—*concl'd.*

| Major head and sub-head | Total grant | Actual expenditure | Excess+ Saving— |
|--|----------------|--------------------|--------------------|
| (In lakhs of rupees) | | | |
| Major head "39—Miscellaneous Social and Developmental Organisations." | | | |
| G—Development Schemes— | | | |
| G(iii)—Annual Plan Schemes (1966-69) and Committed Expenditure— | | | |
| G(iii)(c)—Town and Country Planning Organisation— | | | |
| G(iii)(c)(2)—Siliguri Planning Organisation— | | | |
| O .. | 2.40 | 3.80 | +0.94 |
| S .. | 0.56 | | |
| R .. | -0.10 | | |
| | 2.86 | | |
| G(iv)—Centrally-sponsored Schemes (1966-69) and Committed Expenditure— | | | |
| G(iv)(1)—Adoption of Metric System of Weights and Measures— | | | |
| O .. | 10.00 | 12.55 | +0.08 |
| S .. | 3.86 | | |
| R .. | -1.39 | | |
| | 12.47 | | |
| G(v)—Third Five-Year Plan (Committed Expenditure)— | | | |
| G(v)(a)—Statistics— | | | |
| G(v)(a)(1)—Strengthening of sample survey section of the State Statistical Bureau for purposes of State income estimation for demographic studies and for other planning purposes— | | | |
| O .. | 5.20 | 5.95 | +0.15 |
| R .. | 0.60 | | |
| | 5.80 | | |
| G(v)(a)(2)—Strengthening of mechanical tabulation unit— | | | |
| O .. | 1.32 | 1.39 | +0.05 |
| R .. | 0.02 | | |
| | 1.34 | | |
| Total .. | 1,01.50 | 1,39.35 | +37.85 |

Sub-headwise details of excess under different grants/appropriations.

Grant No. 34—Public Works.

| Major head and sub-head | Total grant | Actual expenditure | Excess+ Saving— |
|---|-------------|--------------------|-----------------|
| (In lakhs of rupees) | | | |
| Major head "50—Public Works." | | | |
| A—Original Works—Buildings— | | | |
| A-1—Land Revenue— | | | |
| O .. 0.55 | .. | (a) | +(a) |
| R .. -0.55 | | | |
| A-10—Education— | | | |
| O .. 0.70 | 0.65 | 0.72 | +0.07 |
| R .. -0.05 | | | |
| A-13—Agriculture— .. | 0.10 | 0.16 | +0.06 |
| A-19—Miscellaneous Departments— | | | |
| O .. 1.49 | 0.46 | 0.59 | +0.13 |
| R .. -1.03 | | | |
| B—Original Works—Communications— | | | |
| Construction of Border Roads— | | | |
| O .. 21.50 | 33.74 | 1,77.56 | +1,43.82 |
| R .. 12.24 | | | |
| C—Original Works—Miscellaneous— | | | |
| O .. 0.51 | 1.09 | 1.19 | +0.10 |
| R .. 0.58 | | | |

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.

Grant No. 34 —Public Works—*contd.*

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|-------------------|
| (In lakhs of rupees) | | | |
| Major head "50—Public Works." | | | |
| D—Repairs— | | | |
| 1. Repairs—Buildings— | | | |
| (i) Normal— | | | |
| O .. 1,00.00 | } 1,52.91 | 1,74.83 | -21.92 |
| S .. 5.00 | | | |
| R .. 47.91 | | | |
| 2. Repairs—Communications— | | | |
| (i) Normal— | | | |
| O .. 2,30.00 | } 3,00.25 | 3,54.87 | +54.62 |
| S .. 55.00 | | | |
| R .. 15.25 | | | |
| (ii) Maintenance of Border Roads (other than National Highways) — | | | |
| | 1.00 | 9.23 | +8.23 |
| (iii) Flood Damage— | | | |
| O .. 1,20.00 | } 2,71.50 | 3,03.85 | +32.35 |
| S .. 57.00 | | | |
| R .. 94.50 | | | |
| E—Establishment—Voted— | | | |
| O .. 1,09.66 | } 1,71.21 | 1,79.76 | +8.55 |
| S .. 3.00 | | | |
| R .. -1.45 | | | |
| I—Suspense— | | | |
| O .. 6,37.00 | } 5,41.39 | 6,29.74 | +88.35 |
| R .. -95.61 | | | |

Sub-headwise details of excess under different grants/appropriations.

Grant No. 34—Public Works—*concl'd.*

| Major head and sub-head | | Total grant | Actual expenditure | Excess + Saving -- |
|--|----|-------------|--------------------|-----------------------|
| (In lakhs of rupees) | | | | |
| Major head "50—Public Works." | | | | |
| J—Development Schemes— | | | | |
| J(1)—Centrally-sponsored Schemes (New Schemes)— | | | | |
| Construction of State Roads of economic or inter-State impor- tance (Spill-over expenditure)— | | | | |
| O | .. | 0.03 | .. | (a) |
| R | .. | -0.03 |  |  | + (a) |
| J-(4)—Third Five-Year Plan (Com- mitted Expenditure)— | | | | |
| Development of State Roads—Main- tenance of roads constructed by Public Works (Roads) Depart- ment during the Third Five-Year Plan period— | | | | |
| | | 35.00 | 39.40 | +4.40 |
| J(5)—Centrally-sponsored Schemes of Third Plan Period (Committed Expenditure)— | | | | |
| (i) Improvement of feeder roads and approach roads in coalfield areas (maintenance cost)— | | | | |
| O | .. | 2.00 | 1.16 | 1.19 |
| R | .. | -0.84 |  |  | +0.03 |
| Total .. | | 15,10.46 | 18,73.09 | +3,62.63 |

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.

Grant No. 39 —Pensions and Other Retirement Benefits.

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | |
| Major head "65—Pensions and Other Retirement Benefits." | | | |
| A—Superannuation and retired allowances— | | | |
| (b) —Other pensions— | | | |
| O .. 2,15.00 | 2,11.00 | 2,48.99 | +37.99 |
| S .. 9.75 | | | |
| R .. —13.75 | | | |
| (c)—Family pension— | | | |
| O .. 0.50 | 2.50 | 3.37 | +0.87 |
| S .. 0.75 | | | |
| R .. 1.25 | | | |
| C —Donations to Provident Funds— | | | |
| (i) Donations to Provident Funds in respect of officers— .. | | | |
| | 3.00 | 4.06 | +1.06 |
| D —Gratuities — | | | |
| (e)—Retiring gratuity— | | | |
| O .. 34.00 | 51.59 | 51.75 | +0.16 |
| S .. 5.85 | | | |
| R .. 11.74 | | | |
| (d)—Death gratuity— | | | |
| O .. 8.00 | 9.00 | 10.45 | +1.45 |
| S .. 1.00 | | | |
| G—Allowances and gratuities to political sufferers, their families and institutions— | | | |
| O .. 6.50 | 9.06 | 9.12 | +0.06 |
| S .. 1.49 | | | |
| R .. 1.07 | | | |

Sub-headwise details of excess under different grants/appropriations.

Grant No. 39—Pensions and Other Retirement Benefits—concl'd

| Major head and sub-head | | | Total grant | Actual expenditure | Excess + Saving — |
|---|----|------|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | | | |
| Major head "120—Payments of Commuted Value of Pensions." | | | | | |
| Payments of commuted value of pensions— | | | | | |
| a)—Payments in India— | | | | | |
| 1) Payments— | | | | | |
| O | .. | 6.00 | } 8.45 | 9.44 | +0.99 |
| S | .. | 2.45 | | | |
| Total .. | | | 2,94.60 | 3,37.18 | +42.58 |

Grant No. 50—Capital Outlay on Schemes of Government Trading.

| Major head and sub-head | | | Total grant | Actual expenditure | Excess + Saving — |
|--|----|-------|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | | | |
| Major head "124—Capital Outlay on Schemes of Government Trading." | | | | | |
| A—Grain Purchase Scheme— | | | | | |
| A(a)—Purchase of food grains other than wheat— | | | | | |
| 1(a)—Cost of Purchase of grain— | | | | | |
| O | .. | 10.00 | } 47.00 | 95.80 | +48.80 |
| *S | .. | 37.00 | | | |

Sub-headwise details of excess under different grants/appropriations.

Grant No. 50—Capital Outlay on Schemes of Government Trading—concl'd

| Major head and sub-head | Total grant | Actual expenditure | Excess + Saving — |
|--|-------------|--------------------|----------------------|
| (In lakhs of rupees) | | | |
| Major head "124—Capital Outlay on Schemes of Government Trading." | | | |
| B—Other Miscellaneous Schemes— | | | |
| B(e)—Scheme for Purchase of edible oil and oil seeds— .. | .. | 0.03 | +0.03 |
| B(g)—Manufacture of bricks and tiles under Brick Tile Board— | | | |
| O .. 20.00 | 13.83 | 14.14 | +0.31 |
| R .. -6.17 | | | |
| B(h)—Supply of food stuff to Police Force and wholtime N. V. F. personnel at concession rates— | | | |
| O .. 2,96.00 | 3,15.00 | 4,14.37 | +99.37 |
| S .. 19.00 | | | |
| Total .. | 3 75.83 | 5,21.34 | +1,48.51 |

Grant-wise details of recoveries adjusted in reduction

(Referred to in the Summary of

| Serial no. | Number and name of grant or appropriation | Budget estimate |
|------------|---|-----------------|
| | | Rs. |
| 1. | 2—Land Revenue | 12,57,000 |
| 2. | 7—Stamps.. .. . | 1,06,000 |
| 3. | 8—Registration Fees | 5,000 |
| 4. | 11—Parliament, State/Union Territory Legislatures .. | 9,00,000 |
| 5. | 12—General Administration | 4,74,000 |
| 6. | 13—Administration of Justice | 4,000 |
| 7. | 14—Jails | 15,48,000 |
| 8. | 15—Police | 1,98,80,000 |
| 9. | 17—Miscellaneous Departments—Excluding Fire Services | 52,000 |
| 10. | 19—Education | 17,37,000 |
| 11. | 20—Medical | 3,32,65,000 |
| 12. | 21—Public Health | 1,25,00,000 |
| 13. | 22—Agriculture—Agriculture | 2,26,000 |
| 14. | 24—Animal Husbandry | 7,97,50,000 |
| 15. | 26—Industries—Industries | 4,12,000 |
| 16. | 27—Industries—Cottage Industries | 13,000 |
| 17. | 28—Industries—Cinchona | 2,70,000 |
| 18. | 29—Community Development Projects, etc. | .. |
| 19. | 30—Labour and Employment | 42,000 |
| 20. | 32—Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes | 17,00,000 |
| 21. | 33—Irrigation | 1,19,05,000 |

of expenditure in the Accounts for 1969-70.

Appropriation Accounts at page 9)

| Revised estimate | Actuals | Actuals compared with | | | |
|------------------|-------------|-----------------------|--------------|------------------|--------|
| | | Budget estimate | | Revised estimate | |
| | | More + | Less - | More + | Less - |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 13,23,000 | 3,77,815 | -8,79,185 | -9,45,185 | | |
| 1,13,300 | 1,22,094 | +16,094 | +8,794 | | |
| 5,000 | .. | -5,000 | -5,000 | | |
| 14,88,000 | 20,59,000 | +11,59,000 | +5,71,000 | | |
| 4,95,000 | 62,119 | -4,11,881 | -4,32,881 | | |
| .. | .. | -4,000 | .. | | |
| 14,00,000 | 10,43,148 | -5,04,852 | -3,56,852 | | |
| 2,61,20,000 | 2,69,77,945 | +70,97,945 | +8,57,945 | | |
| 1,34,000 | 1,70,127 | +1,18,127 | +36,127 | | |
| 13,28,000 | 10,61,348 | -6,75,652 | -2,66,652 | | |
| 3,47,11,000 | 1,14,92,778 | -2,17,72,222 | -2,32,18,222 | | |
| 1,65,00,000 | 77,24,572 | -47,75,428 | -87,75,428 | | |
| 1,41,000 | 3,83,278 | +1,57,278 | +2,42,278 | | |
| 8,81,77,000 | 7,34,51,169 | -62,98,831 | -1,47,25,831 | | |
| 3,84,000 | 5,43,780 | +1,31,780 | +1,59,780 | | |
| 13,000 | .. | -13,000 | -13,000 | | |
| 2,80,000 | 6,14,792 | +3,44,792 | +3,34,792 | | |
| .. | 25,444 | +25,444 | +25,444 | | |
| 44,000 | .. | -42,000 | -44,000 | | |
| 15,00,000 | 7,83,222 | -9,16,778 | -7,16,778 | | |
| 1,73,25,000 | 1,33,99,482 | +14,94,482 | -39,25,518 | | |

Grant-wise details of recoveries adjusted in reduction

(Referred to in the Summary of

| Serial no. | Number and name of grant or appropriation | Budget estimate |
|------------|--|-----------------|
| | | Rs. |
| 22. | 34—Public Works— | |
| | Voted | 7,67,39,000 |
| | Charged | 1,00,000 |
| 23. | 35—Greater Calcutta Development Scheme | .. |
| 24. | 38—Famine Relief | 21,000 |
| 25. | 39—Pensions and Other Retirement Benefits .. | 5,00,000 |
| 26. | 41—Stationery and Printing | 5,42,000 |
| 27. | 42—Forest | 9,88,000 |
| 28. | 44—Miscellaneous Other Miscellaneous Expenditure .. | 2,49,05,000 |
| 29. | 45—Miscellaneous—Expenditure on displaced persons— | |
| | Voted | 2,43,75,000 |
| | Charged | .. |
| 30. | 47—Expenditure connected with the National Emergency | 1,36,04,000 |
| 31. | 48—Capital Outlay on Multipurpose River Schemes— Damodar Valley Project | 6,08,34,000 |
| 32. | 49—Capital Outlay on Public Works | 20,53,000 |
| 33. | 50—Capital Outlay on Schemes of Government Trading .. | 3,81,99,000 |
| | | <hr/> |
| Total | { Voted | 40,88,06,000 |
| | { Charged | 1,00,000 |
| | | <hr/> |
| | Grand Total | 40,89,06,000 |
| | | <hr/> |

of expenditure in the Accounts for 1969-70.

Appropriation Accounts at page 9)

| Revised estimate | Actuals | Actuals compared with | | | |
|---------------------|---------------------|-----------------------|---------------------|------------------|----------------------|
| | | Budget estimate | | Revised estimate | |
| | | More + | Less - | More + | Less - |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 7 25,86,000 | 7,22,99,685 | | -44,39,315 | | -2,86,315 |
| 1,00,000 | 1,30,916 | | +30,916 | | +30,916 |
| .. | 1,75,717 | | +1,75,717 | | +1,75,717 |
| 80,00,000 | 80,00,000 | | +79,79,000 | | .. |
| 5,00,000 | 4,25,821 | | -74,179 | | -74,179 |
| 12,29,000 | 1,37,264 | | -4,04,736 | | -10,91,736 |
| 14,27,000 | 10,03,886 | | +15,886 | | -4,23,114 |
| 91,25,000 | 1,14,37,229 | | -1,34,67,771 | | +23,12,229 |
| 2,43,74,000 | 45,17,172 | | -1,98,57,828 | | -1,98,56,828 |
| 1,000 | .. | | .. | | -1,000 |
| 1,28,64,000 | .. | | -1,36,04,000 | | -1,28,64,000 |
| 5,34,31,000 | 1,97,65,948 | | -4,10,68,052 | | -3,36,65,052 |
| 45,96,000 | 16,51,849 | | -4,01,151 | | -29,44,151 |
| 6,59,47,000 | 6,61,33,945 | | +2,79,34,945 | | +1,86,945 |
| 44,55,60,300 | 32,58,40,629 | | -8,29,65,371 | | -11,97,19,671 |
| 1,01,000 | 1,30,916 | | +30,916 | | +29,916 |
| 44,56,61,300 | 32,59,71,545 | | -8,29,34,455 | | -11,96,89,755 |