

APPROPRIATION ACCOUNTS

(CIVIL)

1953-54

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GOVERNMENT OF INDIA

NEW DELHI.

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TABLE OF CONTENTS

	PAGE
Introductory	I
Grant No. 1.—Ministry of Commerce and Industry	2—4
Grant No. 9.—Aviation	5—9
Grant No. 25.—Miscellaneous Expenditure under the Ministry of External Affairs	10—12
Grant No. 32.—Payments to Other Governments, Departments, etc.	13
Grant No. 34.—Currency	14—17
Grant No. 37.—Superannuation Allowances and Pensions	18—23
Grant No. 40.—Miscellaneous Adjustments between the Union and State Governments	24—25
Grant No. 42.—Pre-Partition Payments	26—30
<i>Interest on Debt and Other Obligations and Reduction or Avoidance of Debt</i>	31—37
Grant No. 50.—Public Health	38—45
Grant No. 53.—Cabinet	46—47
Grant No. 104.—Other Civil Works	48—55
Grant No. 119.—Commuted Value of Pensions	56—57
Grant No. 125.—Other Capital Outlay of the Ministry of Food and Agriculture	58—64
Grant No. 126.—Capital Outlay of the Ministry of Health	65—67
Grant No. 127.—Capital Outlay of the Ministry of Home Affairs	68
Grant No. 128.—Capital Outlay on Broadcasting	69—70

**Central (Civil) Appropriation Accounts showing excesses
over the grants and charged appropriations for the year
1953-54**

INTRODUCTORY

The accounts relating to the grants and appropriations in which the votes or appropriations have been exceeded are presented in advance of the complete Appropriation Accounts to facilitate their early regularization under Article 115 of the Constitution. This expedient has been introduced for the first time to meet the wishes of Parliament but the Comptroller and Auditor General feels that as a result of the special steps which have been initiated, the backlog of appropriation accounts will soon be removed and the necessity of advance reporting will automatically disappear.

The accounts have been examined under my direction in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947, read with Article 149 of the Constitution of India. I am assured that my officers have obtained all the information and explanations that they have required and according to the best of my information, I certify that the accounts printed below are correct, subject to the observations that will be made in the Audit Report in due course.

NEW DELHI;

The 28 NOV 1956

A. K. CHANDA,

Comptroller and Auditor General of India.

GRANT No. I.—MINISTRY OF COMMERCE AND INDUSTRY

(All Voted)

Major head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
I	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "25.—General Administration"			
<i>(Ministry of Commerce and Industry)</i>			
A.—Secretariat :			
A.1.—Pay of Officers			
O.	7,63,700	7,78,600	7,79,266
S.	3,900		
R.	11,000		
			+666
A.2.—Pay of Establishments			
O.	9,60,700	9,40,500	9,39,239
R.	—20,200		
			—1,261
A.3.—Allowances, Honoraria, etc.			
O.	6,72,200	7,11,700	7,20,551
S.	41,000		
R.	—1,500		
			+8,851
<i>Col. 4.—Unanticipated payment of travelling allowance bills at the close of the financial year.</i>			
A.4.—Other Charges			
O.	1,81,400	2,30,900	2,27,510*
S.	74,500		
R.	—25,000		
			—3,390
A.5.—Lump Provision for Delegations Abroad.			
O.	30,000	85,800	1,22,463
S.	46,600		
R.	9,200		
			+36,663
<i>Col. 4.—Belated adjustment of expenditure relating to the deputation of officers abroad.</i>			
B.—Foreign Trade Control :			
B.1.—Pay of Officers			
O.	8,34,600	9,19,800	9,17,822
S.	87,000		
R.	—1,800		
			—1,978

*The details of expenditure under this sub-head are :—Service postage and telegram charges (Rs. 63,530), purchase of books and publications (Rs. 5,851), rent of telephone lines (Rs. 52,501) and office expenses and miscellaneous (Rs. 1,05,628).

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving—
I	2	3	4
	Rs.	Rs.	Rs.
B.2.—Pay of Establishments			
O. 17,38,400	16,60,500	16,59,598	—902
R. —77,900			
B.3.—Allowances, Honoraria, etc.			
O. 15,07,600	15,63,300	15,61,863	—1,437
S. 63,000			
R. —7,300			
B.4.—Other Charges			
O. 4,61,400	6,37,400	6,43,536	+6,136
S. 89,000			
R. 87,000			
C.—Controller of Enemy Firms and Enemy Trading and Custodian of Enemy Property :			
C.1.—Pay of Officers :			
O. 13,000	11,700	11,700	..
R. —1,300			
C.2.—Pay of Establishments			
O. 36,000	35,100	34,983	—117
R. —900			
C.3.—Allowances, Honoraria, etc.			
O. 31,000	29,600	29,441	—159
R. —1,400			
C. 4.—Other Charges	12,000	11,915	—85
C. 5.—Lump Cut for Reorganisation			
O. —25,000	..	..	..
S. 22,000			
R. 3,000			
D.—Tea Controller for India :			
D. 4.—Other Charges			
R. 100	100	125	+25
E.—Charges in England :			
E.1.—Leave and Deputation Salaries and Sterling Overseas Pay, etc.			
R. 1,000	1,000	1,300	+300
E. 2.—Other Charges			
O. 9,000	6,000	5,687	—313
R. —3,000			
Surrenders or withdrawals within Grant			
R. 29,000	29,000	.	—29,000
TOTAL	76,53,000	76,66,999	+13,999

NOTES.

1. The original grant of Rs. 72,26,000 was increased to Rs. 76,53,000 by a supplementary grant of Rs. 4,27,000 voted by Parliament in December, 1953. A sum of Rs. 29,000 was surrendered to Government though the grant resulted in an excess of Rs. 13,999.

2. The following recovery was adjusted in the accounts as reduction of expenditure :—

	Estimated Recovery	Actual Recovery	Excess + Saving—
	Rs.	Rs.	Rs.
Tea Controller of India—			
Amount recovered from the United Kingdom Govern- ment	..	—125	—125

GRANT No. 9.—AVIATION

Major Head and Sub-head	Final Grant or Appropriation	Actual Expendi- ture	Excess + Saving —
I	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "44.—AVIATION"			
<i>(Ministry of Communications)</i>			
A.—Direction :			
A.1.—Pay of Officers			
O.	9,62,300	8,03,100	8,08,702
R.	—1,59,200			+5,602
A.2.—Pay of Establishments			
O.	6,15,900	5,80,900	5,82,851
R.	—35,000			+1,951
A.3.—Allowances, Honoraria, etc.			
O.	5,86,900	5,68,000	5,99,656
R.	—18,900			+31,656
<i>Col. 4.—Arrear allowances (Rs. 5,213), increased deputation allowances and medical charges (Rs. 6,245), excess travelling towards the close of the year (Rs. 12,054), honoraria to staff for non-official committee (Rs. 1,104) and honoraria and travelling allowance of the Chairman, A.T.L.B. and his steno (Rs. 7,040).</i>			
A.4.—Maintenance and Operation of the Civil Aviation Technical Centre			
O.	25,000	19,500	13,691
R.	—5,500			—5,809
<i>Col. 4.—Less expenditure on electric and water charges and non—purchase of consumable stores.</i>			
A.5.—Other Charges			
O.	1,57,300	1,79,000	1,48,688*
R.	21,700			—30,312
<i>Col. 4.—Erroneous and excess provision (Rs. 16,300), less expenditure on glider development project and telephone trunk calls (Rs. 6,900), non-adjustment of telephone, electric and water charges (Rs. 4,600) and petty savings (Rs. 2,512).</i>			
B.—Inspection :			
B.1.—Pay of Officers			
O.	3,80,300	3,05,100	2,90,463
R.	—75,200			—14,637
<i>Col. 4.—Mainly, in Bombay, non-receipt of debits (Rs. 1,644) and in Mysore, erroneous provision (Rs. 13,520).</i>			

*The details of expenditure under this sub-head are:—Service postage and telegram charges (Rs. 40,071), books and publications (Rs. 14,965), rent of telephone lines and trunk call charges (Rs. 14,138), liveries (Rs. 3,280), menial and conservancy charges (Rs. 3,022), purchase and repair of furniture (Rs. 2,707) and office expenses and miscellaneous (Rs. 70,505).

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
I	2	3	4
	Rs.	Rs.	Rs.
B.2.—Pay of Establishments			
O. 2,69,900 }	2,52,000	2,51,263	—737
R. —17,900 }			
B.3.—Allowances, Honoraria, etc.			
O. 2,61,600 }	2,20,100	2,15,999	—4,101
R. —41,500 }			
B.4.—Other Charges			
O. 35,400 }	38,400	40,890	+2,490
R. 3,000 }			
C.—Aerodromes and Air Route Service :			
C.1.—Pay of Officers			
O. 7,24,500 }	7,05,500	7,01,353	—4,147
R. —19,000 }			
C.2.—Pay of Establishments			
O. 14,53,000 }	12,93,100	12,91,154	—1,946
R. —1,59,900 }			
C.3.—Allowances, Honoraria, etc.			
O. 14,99,900 }	14,12,100	14,09,491	—2,609
R. —87,800 }			
C.4.—Maintenance, Repair and Operation of Aerodrome Equipment			
O. 6,70,900 }	7,50,400	6,85,342	—65,058
R. 79,500 }			
C.5.—Other Charges			
O. 2,45,400 }	2,13,700	2,28,088	+14,388
R. —31,700 }			
C.6.—Payments to Other Gov- ernments, Departments, etc.			
R. 1,60,200	1,60,200	1,40,225	—19,975
Col. 4.—Non-adjustment of debits pending settlement of accounts with Andhra State.			
D.—Aeronautical Communication Service :			
D.1.—Pay of Officers			
O. 9,00,100 }	8,23,900	8,22,612	—1,288
R. —76,200 }			

Major Head and Sub-head	Final Grant or Approp- riation	Actual Expenditure	Excess + Saving—
I	2	3	4
	Rs.	Rs.	Rs.
D.2.—Pay of Establishments			
O. 28,35,200 } R. —2,47,300 }	25,87,900	25,89,888	+1,988
D.3.—Allowances, Honoraria, etc.			
O. 18,41,600 } R. —68,400 }	17,73,200	17,68,117	—5,083
D.4.—Maintenance, Repair and Operation of Equipment			
O. 10,99,500 } R. —2,45,400 }	8,54,100	7,70,334	—83,766
D.5.—Other Charges			
O. 2,97,300 } R. 1,300 }	2,98,600	2,98,914	+314
D.7.—Payments to other Govern- ments, Departments, etc.			
R. 28,700	28,700	28,158	—542
E.—Grants for Aviation Purposes :			
E.1.—Other Grants for Aviation Purposes			
O. 35,00,000 } R. —32,32,000 }	2,68,000	2,67,818	—182
F.—Works :			
F.1.—Minor Works			
O. 63,000 } R. 4,300 }	67,300	53,772	—13,528
<i>Col. 4.—Mainly, work done departmentally (Rs. 1,900), reduction of expenditure (Rs. 1,300), non-execution of work (Rs. 600), low tender rates (Rs. 700), late receipt of sanction (Rs. 840), non-receipt of material (Rs. 2,164), delay in completion of codal formalities (Rs. 942), delay in fixing of boundary by Public Works Department (Rs. 1,288) and other minor causes (Rs. 3,023).</i>			
F.2.—Standing Charges			
O. 67,84,800 } R. 2,08,100 }	69,92,900	70,77,018	+84,118
F.3.—Establishment and Tools and Plant charges credited to other Governments, Depart- ments, etc.			
O. 10,47,400 } R. —2,01,100 }	8,46,300	8,52,182	+5,882

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
G.—Aeronautical Training and Education :			
G.1.—Civil Aviation Training Centre :			
G.1(1).—Pay of Officers			
O. 3,04,200	2,55,900	2,56,078	+178
R. —48,300			
G.1(2).—Pay of Establishments			
O. 2,71,400	2,53,800	2,54,158	+358
R. —17,600			
G.1(3).—Allowances, Honorary, etc.			
O. 2,06,000	1,86,900	1,87,684	+784
R. —19,100			
G.1(4).—Maintenance, Repair and Operation of Training Equipment			
O. 5,00,000	2,90,100	2,68,948	—21,152
R. —2,09,900			
<i>Col. 4.—Non-adjustment of debits.</i>			
G.1(5).—Other Charges			
O. 66,400	71,500	67,528	—3,972
R. 5,100			
G.2.—Grants to Flying and Gliding Clubs			
O. 13,99,500	7,81,700	8,48,654	+66,954
R. —6,17,800			
G.3.—Other Training Schemes			
O. 7,000	11,000	3,000	—8,000
R. 4,000			
<i>Col. 4.—Mainly, late receipt of sanctions for grant to the Aeronautical Society.</i>			
H.—Air Transport Development			
O. 3,65,000	2,13,400	2,13,328	—72
R. —1,51,600			
I.—Special Services and Miscellaneous Expenditure :			
1.2.—Compensation for taking over of Aerodromes			
S. 31,000	31,000	40,651	+9,651
<i>Col. 4.—Mainly, adjustment of arrear debit.</i>			

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
I	2	3	4
	Rs.	Rs.	Rs.
K.—Research and Development			
O. 49,300	16,100	16,107	+7
R. —33,200			
L.—Charges in England :			
L.1.—Leave and Deputation Salaries and Sterling Overseas Pay, etc.			
O. 63,000	19,000	18,583	—417
R. —44,000			
L.2.—Stores			
O. 28,000	59,000	29,546	—29,454
R. 31,000			
Col. 4.—Liabilities carried forward.			
L.3.—Other Charges			
O. 11,000	10,000	9,387	—613
R. —1,000			
Surrenders or withdrawals within Grant			
R. 53,17,600	53,17,600	..	—53,17,600
TOTALS .			
{ Charged	31,000	40,651	+9,651
{ Voted	2,95,28,000	2,41,09,670	—54,18,330

NOTES.

1. In the charged section, the supplementary appropriation of Rs. 31,000, obtained in February, 1954, proved low and resulted in an excess of Rs. 9,651.
2. In the Voted section, out of the final saving of Rs. 54,18,330, a sum of Rs. 53,17,600 was surrendered to Government.
3. The re-appropriations under the sub-heads A.3, A.5, F.1 and G.3 were in the wrong direction.
4. The re-appropriations under the sub-heads C.4, G.1(5) and L.2 proved excessive.
5. The following recoveries have been adjusted in the accounts as reduction of expenditure :—

Estimated Recoveries	Actual Recoveries	Excess + Saving—
Rs.	Rs.	Rs.

Aeronautical Communication Service :

Amount recovered from Other Governments,

Departments, etc. —2,62,000 —2,62,170 —170

GRANT NO. 25.—MISCELLANEOUS EXPENDITURE UNDER
THE MINISTRY OF EXTERNAL AFFAIRS

(All Voted)

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving—
I	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "57—MISCELLANEOUS"			
<i>(Ministry of External Affairs)</i>			
A.—Pilgrimage beyond India :			
A. 1.—Pay of Officers	600	600	..
A. 2.—Pay of Establishments	4,700	345	—4,355
Col. 4.—Mainly, non-payment of a bill for want of sanction.			
A. 3.—Other Charges	7,700	799	—6,901
Col. 4.—See A.2.			
A. 4.—Grants-in-aid to the Central Haj Committee			
O. 4,000	}	..	..
R. —4,000			
A. 5.—Payments to other Governments, Departments, etc.			
O. 1,600	}	1,700	..
R. 100			
B.—Expenditure in connection with Evacuees :			
B. 1.—Expenditure on Indian Evacuees from War zones and Dependents of persons detain- ed there :			
B. 1 (1).—Administration of the Scheme of Assistance :			
B. 1 (1) (1).—Pay of Estab- lishments.			
O. 51,500	}	28,600	32,913
R. —22,900			
Col. 4.—Mainly, provision based on incorrect departmental figures proved low.			

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving—
I	2	3	4
	Rs.	Rs.	Rs.
B. I (1)(2).—Other Charges			
O. 63,300	30,500	32,563	+2,063
R. —32,800			
Col. 4.—See sub-head B I (1) (1).			
B. I (2).—Burma Refugee Organisations:			
B. I(2)(1).—Other Charges			
O. 1,15,000	1,70,000	1,69,239	—761
R. 55,000			
B. I(3).—Contributions to States in respect of the Expenditure on the Grant of the Financial Assistance to Indian Evacuee Orphans	34,600	27,504	—7,096
Col. 4.—Mainly in Andhra (Rs. 3,552), provision made for the whole year instead of for six months, in Madras (Rs. 2,338), non-presentation of claims by certain institutions, and in Orissa (Rs. 700), non-adjustment of debits.			
C.—Special Commissions of Enquiry :			
C. 6.—Inter-Boundary Disputes Tribunal			
R. 100	100	..	—100
D.—Other Charges (Including loss by Exchange on local transactions)			
O. 56,000	60,500	2,51,359	+1,90,859
R. 4,500			
E.—Miscellaneous and Unforeseen Charges	..	3,000	+3,000
F.—Irrecoverable Temporary Loans and Advances written off	..	405	+405
G.—Charges in England :			
G. I.—Contributions to Economic Committee	39,000	39,099	+99
TOTAL	3,78,000	5,59,526	+1,81,526

NOTE

The final excess of Rs. 1,81,526 is mainly under sub-head D.

GRANT NO. 32.—PAYMENTS TO OTHER GOVERNMENTS,
DEPARTMENTS, ETC. ON ACCOUNT OF ADMINISTRATION OF
AGENCY SUBJECTS AND MANAGEMENT OF TREASURIES.

(All Voted)

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving—
I	2	3	4
	Rs.	Rs.	Rs.
Major Head 25—"General Administration"			
(Ministry of Finance)			
A.—Payments to State Governments			
O. 86,000	89,000	89,573	+573
R. 3,000			
B.—Payments to Other Departments			
O. 3,000	..	..	..
R. -3,000			
C.—Charges in England :			
C.I.—Payment to the U.K. Government towards expenses of the Commonwealth Relations office	10,20,000	10,20,000	..
Total	11,09,000	11,09,573	+573

NOTE

The grant closed with an excess of Rs. 573.

GRANT No. 34.—CURRENCY

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "48.—CURRENCY"			
(Ministry of Finance)			
A.—Currency Note Press :			
A. 1.—Press :			
A. 1(1).—Pay of Officers			
O. 28,000	29,900	30,094	+194
R. 1,900			
A. 1(2).—Pay of Establishments			
O. 10,05,100	9,90,100	9,83,158	-6,942
R. -15,000			
A. 1(3).—Allowances, Honoraria, etc.			
O. 7,59,500	7,48,800	7,44,928	-3,872
R. -10,700			
A. 1(4).—Stores and Transport, etc. Charges			
O. 36,00,000	49,16,200	49,19,034	+2,834
S. 8,00,000			
R. 5,16,200			
A. 1(5).—Other Charges			
O. 4,80,000	4,93,000	4,92,660*	-340
R. 13,000			
A. 1(6).—Grants-in-aid, Contributions and Donations			
O. 89,100	1,18,300	1,17,885	-415
R. 29,200			
A. 1(7).—Interest and Depreciation :			
Interest on Capital Charged			
O. 3,60,000	4,64,000	4,64,050	+50
S. 1,04,000			
Voted			
O. 1,85,000	1,80,200	1,80,221	+21
R. -4,800			

*The details of expenditure under the sub-head are :—Railway and sea freight on despatching notes (Rs. 2,92,639), water charges and electricity (Rs. 1,17,265), cost of engraving department (Rs. 51,054), maintenance and repairs to building (Rs. 25,949) and miscellaneous (Rs. 5,753).

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—	
1	2	3	4	
A. 1(8).—Payments to Other Govern- ments, Departments, etc.	Rs.	Rs.	Rs.	
O. 55,400 } R. —12,100 }	43,300	42,265	—1,035	
A. 2.—Other Charges				
O. 24,900 } R. 3,100 }	28,000	28,858	+858	
A. 3.—Charges in England :				
A. 3(1).—Stores				
O. 51,24,000 } R. —1,52,000 }	49,72,000	50,87,586	+1,15,586	
<i>Col. 4.</i> —Unanticipated arrival of stores.				
A. 3(2).—Leave and Deputation Salaries and Sterling Overseas Pay, etc.	R. 1,100	1,100	1,441	+341
A. 4.—Loss or Gain by Exchange				
R. 8,900	8,900	8,850	—50	
B.—Currency Capital Outlay met from Revenue:				
B. 1.—Land				
O. 5,000 } R. 4,300 }	9,300	8,694	—606	
B. 2.—Plant and Machinery				
O. 5,000 } R. —4,300 }	700	633	—67	
B. 3.—Minor Equipments				
O. 2,000 } R. —2,000 }	..	..	..
B. 4.—Miscellaneous				
O. 2,000 } R. —1,800 }	200	92	—108	
C.—Cost of One Rupee Note Forms				
O. 49,42,000 } R. —5,27,000 }	44,15,000	44,14,160	—840	
D.—Payments to Other Governments, Departments, etc.				
O. 9,000 } S. 88,700 }	97,700	96,695	—1,005	

Major Head and Sub-head I	Final Grant or Appropriation 2	Actual Expenditure 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
E.—Charges in Hyderabad (Deccan) :			
E. 1.—Pay of Officers	500	..	—500
<i>Col. 4.—Non-reimbursement of expenditure of the State Bank.</i>			
E. 2.—Pay of Establishments			
O. 64,900	1,31,700	44,032	—87,668
S. 1,30,800			
R. —64,000			
<i>Col. 4.—See E. 1 (Rs. 83,269), retrenchment (Rs. 3,046) and payment of leave salary at reduced rates (Rs. 1,353).</i>			
E. 3.—Allowances, Honoraria, etc.			
O. 43,200	90,200	40,923	—49,277
R. 47,000			
<i>Col. 4.—Mainly, see E. 1 (Rs. 42,384) and see E. 2 (Rs. 6,808).</i>			
E. 4.—Other Charges			
O. 10,400	27,400	18,765	—8,635
R. 17,000			
<i>Col. 4.—See E. 1 (Rs. 8,500), and economy in purchase of stores etc. (Rs. 715); offset by unanticipated expenditure on paper (Rs. 580).</i>			
E. 5.—Establishment Charges paid to other Governments, Departments, etc.			
S. 1,86,500	1,86,500	1,06,408	—80,092
<i>Col. 4.—See E. 1.</i>			
Surrenders or withdrawals within Grant			
R. 1,52,000	1,52,000	..	—1,52,000
TOTALS			
{ Charged	4,64,000	4,64,050	+ 50
{ Voted	1,76,41,000	1,73,67,382	—2,73,618

NOTES

1. In the Charged Section, the original appropriation of Rs. 3,60,000 was increased to Rs. 4,64,000 by a supplementary appropriation of Rs. 1,04,000 sanctioned in February, 1954.

2. In the Voted Section, the original grant of Rs. 1,64,35,000 was increased to Rs. 1,76,41,000 by a supplementary grant of Rs. 12,06,000 voted by Parliament in February, 1954. Out of the final saving of Rs. 2,73,618 a sum of Rs. 1,52,000 was surrendered to Government.

3. The supplementary grant under sub-head E. 2 proved unnecessary.

4. The reappropriation under sub-head E. 3 was in the wrong direction and that under sub-head E. 4 proved excessive.

5. The recoveries shown below were adjusted in the accounts as reduction of expenditure :—

	Estimated Recoveries	Actual Recoveries	Excess+ Saving —
	Rs.	Rs.	Rs.
Currency Note Press :			
Press :			
Amount recovered from Other Governments, Departments, etc.	—5,00,000	—3,56,449	+1,43,551
Other Charges :			
Contribution for Leave Salary	—23,000	—21,591	+1,409
Currency Capital Outlay met from Revenue :			
Amount provided for Deprecia- tion	—1,85,000	—1,80,221	+4,779
TOTAL	—7,08,000	—5,58,261	+1,49,739

GRANT No. 37.—SUPERANNUATION ALLOWANCES AND PENSIONS

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
I	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEADS "55.—SUPERANNUATION ALLOWANCES AND PENSIONS" AND "55A.—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES"			
(MINISTRY OF FINANCE)			
Payment in India			
A.—Superannuation and Retired Allowances			
Charged	R. 12,900	12,900	12,366
Voted	O. 1,43,45,300 R. 4,41,500	1,47,86,800	1,55,03,903
			+7,17,103
Col. 4.—Payments towards the close of the year exceeded anticipation.			
B.—Equated Payments of Computed Value of Pensions transferred from Capital			
B.1.—Capital			
	O. 15,65,000 R. —38,300	15,26,700	15,26,747
			+47
B 2.—Interest			
	O. 6,67,000 R. —41,000	6,26,000	6,26,037
			+37
C.—Compassionate Allowances			
	O. 90,800 R. —18,600	72,200	65,566
			—6,634
Col. 4.—Mainly, in West Bengal (Rs. 3,222), non-drawal of allowances, Uttar Pradesh (Rs. 1,276) and in Andhra (Rs. 1,431), less drawals.			
D.—Gratuities			
	O. 32,54,100 R. —4,16,500	28,37,600	31,04,541
			+2,66,941

Col. 4.—See A, voted.

Major Head and Sub-head I	Final Grant or Appropriation 2	Actual Expenditure 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
E.—Contribution for Pension and Grativities			
O. 19,900	} 60,800	55,071	—5,729
R. 40,900			
<i>Col. 4.—Mainly, in Bombay, non-receipt of debits.</i>			
F.—Family Pensions			
O. 50,900	} 61,700	50,799	—10,901
R. 10,800			
<i>Col. 4.—Mainly, in West Bengal (Rs. 12,054), non-drawal of pensions and non-receipt of anticipated sanctions and in Uttar Pradesh (Rs. 1,000), less draws; counterbalanced in India (Rs. 2,188) by unanticipated adjustment towards the close of the year.</i>			
G.—Pensions for Distinguished and Meritorious Services			
O. 1,44,900	} 1,24,900	1,21,782	—3,118
R. —20,000			
H.—Pensions etc. under War Risk Compensation Scheme			
O. 4,65,300	} 4,60,500	3,96,827	—63,673
R. —4,800			
<i>Col. 4.—Mainly, in Bombay (Rs. 45,875), less disbursements, in West Bengal (Rs. 14,913) and in Madras (Rs. 3,435), non-drawals; offset in Bihar (Rs. 693) by more payments.</i>			
I.—Donations to Provident Funds			
O. 9,11,300	} 10,38,500	9,96,503	—41,997
R. 1,27,200			
<i>Col. 4.—Mainly in India, non-adjustment of Government contribution consequent on transfer of accounts (Rs. 76,523), in A.G.F.R.S., excessive provision (Rs. 14,439), and in Saurashtra, fewer subscriptions than anticipated (Rs. 4,554); partly counterbalanced by excess in Bombay, non-provision for Government contribution on Dearness Allowance pay (Rs. 33,447) and in Uttar Pradesh, arrear payments (Rs. 21,845).</i>			
J.—Indian Civil Service Family Pensions			
O. 1,45,500	} 1,53,600	1,47,170	—6,430
R. 8,100			
<i>Col. 4.—Non-drawal of pensions for the last quarter of the year.</i>			
K.—Pensions under the Superior Services (India) Family Pensions (Untransferred) Rules			
O. 1,23,300	} 1,20,300	1,14,693	—5,607
R. —3,000			
<i>Col. 4.—Provision based on actuals proved excessive (Rs. 4,040) and non-payment of pension of an officer for the last quarter (Rs. 1,568).</i>			

Major Head and Sub-head 1	Final Grant or Appropriation 2	Actual Expenditure 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
L.—Pensions of the Bengal and Madras Service Family Pension Fund	80,000	79,246	—754
M.—Pensions paid in respect of the Bengal, Bombay (Provident Branch) and Madras Civil Funds			
O. 2,000	} 1,900	2,794	+894
R. —100			
<i>Col. 4.—Late receipt of sanction increasing pension.</i>			
N.—Pensions and Allowances paid in respect of other Provident Funds			
O. 6,500	} 7,600	5,194	—2,406
R. 1,100			
O.—Covenanted Civil Service Pensions	15,000	8,560	—6,440
<i>Col. 4.—Misclassification in the treasury detected too late for rectification.</i>			
P.—Miscellaneous Pensionary Payments			
O. 5,200	} 11,900	11,815	—85
R. 6,700			
Q.—Payments to the retrenched Personnel transferred from the Capital head			
O. 1,82,000	} 1,73,000	...	—1,73,000
R. —9,000			
R.— <i>Payment of Pensions charged on the Consolidated Fund of India and recovered from the States under Article 290 of the Constitution</i>	1,19,000	1,14,286	—4,714
T.—Charges in England :			
T.I.—Superannuation and Retired allowances :			
T.I(I)—High Commissioner's Establishments			
O. 2,04,000	} 4,38,000	4,35,293	—2,707
R. 2,34,000			

Major Head and Sub-head I	Final Grant or Appropriation 2	Actual Expenditure 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
<i>T.I (2).—High Court Judges</i>			
O. 28,000 } R. —15,000 }	13,000	12,835	—165
<i>T.I (3).—Indian Civil Service</i>			
O. 19,60,000 } R. —2,96,000 }	16,64,000	16,47,306	—16,694
<i>T.I (4).—Other Civil Services in India</i>			
Charged R. 1,000	1,000	827	—173
Voted			
O. 83,19,000 } R. 76,000 }	83,95,000	85,94,480	+1,99,480
<i>T.I (5).—Payment of Pensions charged on the Consolidated Fund of India and recovered from the States under Article 290 of the Constitution</i>			
O. 68,000 } R. —18,000 }	50,000	50,293	+293
<i>T.2.—Compassionate allowances</i>			
O. 84,000 } R. —10,000 }	74,000	85,333	+11,333
<i>Col. 4.—Based on actuals.</i>			
<i>T.3.—Government contribution paid under the Indian Civil Service Family Pension Rules</i>			
O. 1,08,000 } R. 6,000 }	1,02,000	1,02,240	+240

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
I	2	3	4
	Rs.	Rs.	Rs.
T.4.—Pensions paid in respect of the Bengal, Bombay (Provident Branch) and Madras Civil Funds			
O. 10,20,000 } R. —1,26,000 }	8,94,000	8,95,146	+1,146
T.5.—Miscellaneous Pensionary Payments			
O. 6,000 } R. —4,000 }	2,000	2,525	+525
T.6.—Pensions of Widows and Families of Officers of the Bengal Pilot Service			
O. 35,000 } R. 4,000 }	39,000	38,856	—144
T.8.—Indian Civil Service Family Pension Fund (N.E.M.)			
R. 2,000	2,000	2,026	+26
<i>Surrenders or withdrawals within appropriation</i>			
R. 60,100	60,100	..	—60,100
TOTALS { Charged	8,82,000	8,16,644	—65,356
{ Voted	3,31,43,000	3,39,94,416	+8,51,416

NOTES

1. In the charged section, out of the saving of Rs. 65,356 a sum of Rs. 60,100 was surrendered to Government.

2. In the voted section, the final excess of Rs. 8,51,416 was the net result of savings and excesses under the various sub-heads.

3. The reappropriations under sub-heads F and T. 2 were in the wrong direction.

4. Sub-head J.—The reappropriation under this sub-head proved excessive.

5. The following recoveries were adjusted in the accounts as reduction of expenditure.—

	Estimated Recoveries	Actual Recoveries	Excess + Saving —
	Rs.	Rs.	Rs.
<i>Repayment of pensions charged on the Consolidated Fund of India and recovered from the States under Article 290 of the Constitution</i>	—1,19,000	—1,14,286	+4,714
Pensionary charges transferred to Account of Commercial Departments—Railway Department	—1,000	—1,032	—32
Salt	—69,000	—78,482	—9,482
Light Houses and Light Ships	—15,000	—28,092	—13,092
Actual Amount of Pensions recovered from other Governments	—1,24,000	—1,01,551	+22,449
Charges in England : Superannuation and retired allowances :			
<i>Payment of Pensions charged on the Consolidated Fund of India and recovered from the States under Article 290 of the Constitution</i>	—68,000	—50,293	+17,707
TOTALS { Charged	—1,87,000	—1,64,579	+22,421
{ Voted	—2,09,000	—2,09,157	—157

GRANT No. 40.—MISCELLANEOUS ADJUSTMENTS BETWEEN
THE UNION AND STATE GOVERNMENTS

(All Voted)

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving—
I	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "62.—MISCELLANEOUS ADJUSTMENTS BETWEEN THE UNION AND STATE GOVERNMENTS"			
<i>(Ministry of Finance)</i>			
A.—Payments to State Governments on account of the Administration of Petroleum and Explosives Acts]			
O.	1,37,700		
S.	32,600		
R.	—2,000	1,68,300	2,09,984
			+41,684
<i>Col.4.—Mainly, provision based on past actuals proved inadequate (Rs. 72,327); partly counterbalanced by non-adjustment of charges owing to late receipt of statements of realisations (Rs. 27,672) and lesser number of licences (Rs. 4,647).</i>			
B.—Payments to State Governments on account of the Administration of the Indian Arms Act			
O.	38,300		
S.	1,59,400		
R.	—6,000	1,91,700	1,97,659
			+5,959
<i>Col.4.—Mainly, in Rajasthan (Rs. 18,453), larger payments to State Governments; offset in Hyderabad (Rs. 13,049), by non-adjustment of some receipts for want of relevant information.</i>			
Surrenders or withdrawals within Grant			
R.	8,000	8,000	..
			—8,000
TOTAL	3,68,000	4,07,643	+39,643

NOTE

The original grant of Rs. 1,76,000 was increased to Rs. 3,68,000 by a supplementary grant of Rs. 1,92,000 voted by Parliament in February, 1954. The final result was an excess of Rs. 39,643 but a sum of Rs. 8,000 was surrendered to Government.

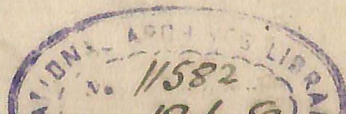
GRANT NO. 42—PRE-PARTITION PAYMENTS

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "64—C" Prepartition Payments.			
(Ministry of Finance)			
A—Payments in India			
A. 1.—Custom			
O. 50,500 } R. —29,980 }	20,520	20,417	—103
A. 2.—Union Excise Duties			
O. 53,700 } R. —26,042 }	27,658	20,865	—6,793
<i>Col. 4.</i> —Mainly, non-settlement of arrear claims for want of sanction.			
A. 3.—Taxes on Income			
O. 500 } R. 3,527 }	4,027	783	—3,244
<i>Col. 4.</i> —Mainly, in India (Rs. 1,941) and in Madhya Pradesh (Rs. 400), non-finalisation of claims, in West Bengal (Rs. 400), non-drawal of pay and allowances and in Punjab (Rs. 144), non-receipt of sanction.			
A. 4.—Opium			
R. 1,79,588	1,79,588	1,79,588	..
A. 6.—Forest			
R. 1,300	1,300	..	—1,300
<i>Col. 4.</i> —Non-adjustment of debits (Rs. 300) and travelling allowance advance (Rs. 1,000)			
A. 7.—Railway Revenue Account			
O. 15,61,000 } R. 6,91,000 }	22,52,000	11,85,279	—10,66,721
<i>Col. 4.</i> —Non-adjustment of refund of pre-partition earning (Rs. 6,67,100), non-settlement of compensation claims (Rs. 3,80,169), unanticipated adjustment of minus debit (Rs. 56,730), non adjustment of debit (Rs. 71,388), and non-utilization of provision Rs. 21,000; partly counterbalanced by more payments of commuted value of pensions Rs. 1,16,860, adjustment of service contribution (Rs. 11,651) and minor excesses (Rs. 1,155).			
A. 8.—Posts and Telegraphs			
Revenue Accounts			
O. 2,22,000 } R. 49,000 }	2,71,000	74,641	—1,96,359
<i>Col. 4.</i> —Mainly, non-settlement of claims of the U.K. Postal Administration.			

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
I	2	3	4
	Rs.	Rs.	Rs.
A. 9.—Interest on ordinary debt, etc. (Charged)			
O. 64,000	27,711	1,64,980	+1,37,269
R. —36,289			
<i>Col. 4.—Mainly, reclassification of expenditure late in the year and rectification of certain misclassifications.</i>			
A. 10.—General Administration			
O. 400	30,724	19,705	—11,019
R. 30,324			
<i>Col. 4.—Mainly, in India, wrong provision.</i>			
A. 11.—Audit			
O. 100	2,300	2,067	—233
R. 2,200			
A. 12.—Administration of Justice			
R. 2,052	2,052	2,338	+286
A. 14.—Police			
O. 400	6,400	5,937	—463
R. 6,000			
A. 15.—Ports and Pilotage			
R. 8,200	8,200	7,917	—283
A. 18.—Tribal Areas			
O. 57,000	53,700	11,789	—41,911
R. —3,300			
<i>Col. 4.—Less payment of deferred pay of Assam Rifles.</i>			
A. 19.—External Affairs			
R. 12,400	12,400	9,630	—2,770
<i>Col. 4.—Mainly, adjustment made under sub-head A. 10.</i>			
A. 20.—Scientific Department			
R. 4,000	4,000	3,645	—355
A. 21.—Medical			
O. 8,700	6,600	5,286	—1,314
R. —2,100			
A. 22.—Public Health			
R. 367	367	265	—102

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
A. 23.—Agriculture			
O. 4,500 } R. —1,900 }	2,600	2,481	—119
A. 24.—Industries and Supplies			
O. 66,300 } R. 1,62,633 }	2,28,933	2,26,475	—2,458
A. 25.—Civil Aviation			
O. 27,200 } R. 1,13,899 }	1,41,099	1,24,444	—16,655
<i>Col. 4.—Mainly in India, non-payment of claims for subsidies to an aero-club (Rs. 26,965); partly counterbalanced by excess in India, non-provision for certain bills (Rs. 11,991).</i>			
A. 26.—Broadcasting			
O. 400 } R. —210 }	190	162	—28
A. 27.—Miscellaneous Departments			
O. 46,400 } R. —16,600 }	29,800	15,439	—14,361
<i>Col. 4.—Mainly, non-presentation of claim by the Railways (Rs. 11,457) and non-adjustment of debits (Rs. 2,448).</i>			
A. 28.—Currency			
R. 27,535	27,535	27,554	+19
A. 29.—Mint			
O. 57,000 } R. —56,704 }	296	113	—183
<i>Col. 4.—Fluctuating nature of items (Rs. 96) and non- receipt of sanctions (Rs. 87).</i>			
A. 30.—Civil Works			
Charged . . . . .	..	300	+300
<i>Col. 4.—Mainly, unanticipated adjustment.</i>			
Voted			
O. 25,00,000 } R. —24,22,400 }	77,600	1,11,405	+33,805
<i>Col. 4.—Mainly, unanticipated adjustment towards the close of the year.</i>			
A. 31.—Territorial and Political Pensions			
R. 1,000	1,000	515	—485
<i>Col. 4.—Less claims than anticipated.</i>			

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
I	2	3	4
	Rs.	Rs.	Rs.
A. 32.—Superannuation Allowances and Pension			
R. 800	800	799	—1
A. 33.—Stationery and Printing			
O. 2,87,900	9,200	2,211	—6,989
R. —2,78,700			
<i>Col. 4.—Mainly, non-payment of bills (Rs. 3,000) and non-acceptance of surrenders (Rs. 4,000).</i>			
A. 34.—Miscellaneous			
<i>Charged</i>		7,005	+7,005
<i>Col. 4.—Adjustment of debits on account of repayment of 6 per cent. Bonds 1926 and 1930.</i>			
Voted			
O. 1,85,100	5,84,150	4,24,568	—1,59,582
R. 3,99,050			
<i>Col. 4.—Mainly, in Assam (Rs. 1,33,063), non-payment of compensation owing to delay in the appeal cases, in Bombay (Rs. 12,901), a fluctuating charge, in West Bengal (Rs. 1,885), non-payment of some claims pending settlement of audit objections.</i>			
A. 35.—Defence Services			
O. 1,43,06,900	99,65,035	91,70,432	—7,94,603
R. —43,41,865			
<i>Col. 4.—Mainly, delay in finalization of claims (Rs. 6,56,331) and non-surrender of funds under a misapprehension (Rs. 1,30,628).</i>			
A. 36.—Expenditure connected with post War Planning and Development			
R. 430	430	..	—430
A. 37.—Capital Outlay on Schemes of Government Trading			
R. 4,300	4,300	..	—4,300
B.—Payments in England :			
B.1.—Forest			
R. 2,000	2,000	1,879	—121
B. 10.—Education			
R. 1,000	1,000	660	—340



Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
B. 15.—Superannuation Allowances etc.	..	7,599	+7,599
B. 16.—Miscellaneous	..	7,295	+7,295
B. 17.—Defence Services			
R. 3,62,000	3,62,000	4,02,043	+40,043
B. 19.—Taxes on Income including Corporation Charges	..	72	+72
<i>Surrenders or withdrawals within Appropriation</i>			
R. 36,289	36,289	..	—36,289
<i>Surrenders or withdrawals within Grant</i>			
R. 51,15,196	51,15,196	..	—51,15,196
TOTALS			
{ Charged .	64,000	1,72,285	+1,08,285
{ Voted .	1,94,36,000	1,20,76,298	—73,59,702

NOTES

1. In the charged section a sum of Rs. 36,289 was surrendered to Government although the final result was an excess of Rs. 1,08,285.
2. In the voted section there was a saving of Rs. 73,59,702, against which a sum of Rs. 51,15,196 was surrendered to Government.
3. The reappropriations under the sub-heads A. 7, A. 8 and A. 9 were in the wrong direction.
4. The re-appropriation under sub-head A. 10 proved excessive.

INTEREST ON DEBT AND OTHER OBLIGATIONS AND
REDUCTION OR AVOIDANCE OF DEBT.

(All Charged)

Major Head and Sub-head	Final Appropriation	Actual Expenditure	Excess + Saving --
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEADS "22.—INTEREST ON DEBT AND OTHER OBLIGATIONS" AND "23.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT."			
(Ministry of Finance)			
<i>Interest on Ordinary Debt.</i>			
<i>A.—Rupee Debt :</i>			
<i>A. 1.—Interest on Permanent Loans</i>			
O. 40,60,80,000	} 39,92,52,000	40,14,08,478	+21,56,478
R. —68,28,000			
<i>Col. 4.—Drawal of more interest than anticipated.</i>			
<i>A. 2.—Discount on Loans</i>	69,74,000	69,74,000	..
<i>A. 3.—Discount on Treasury Bills</i>			
O. 6,15,00,000	} 7,56,98,000	7,58,82,374	+1,84,374
S. 1,48,25,000			
R. —6,27,000			
<i>A. 4.—Interest on Treasury Deposit Receipts</i>	22,000	8,020	—13,980
<i>Col. 4.—Less payments than anticipated.</i>			
<i>A. 5.—Payment of Prizes in respect of Five Year Interest Free Prize Bonds, 1949</i>			
O. 20,000	} 1,000	..	—1,000
R. —19,000			
<i>Col. 4.—Prize money not drawn during the year.</i>			
<i>A. 6.—Other Items :</i>			
<i>A. 6(1).—Management of Debt</i>			
O. 22,00,000	} 22,42,000	22,41,689	—311
R. 42,000			
<i>A. 6(2).—Expenditure connected with the Issue of New Loans</i>			
O. 7,60,000	} 1,60,000	1,64,688	+4,688
R. —6,00,000			
<i>A. 6(3).—Miscellaneous</i>			
O. 35,000	} 34,000	33,335	—665
R. —1,000			

Major Head and Sub-head	Final Appropriation	Actual Expenditure	Excess+ Saving—
I	2	3	4
	Rs.	Rs.	Rs.
B.—Sterling Debt :			
B. 1.—Interest on Loans Con- tracted in England under va- rious Acts			
O. 4,63,000	4,28,000	4,30,892	+2,892
R. —35,000			
B. 2.—Interest Portion of Annu- ities created in Purchase of Rail- ways			
	19,17,000	19,13,667	—3,333
B. 3.—Interest on outstanding lia- bilities of Railway companies taken over on Purchase or Ter- mination of contract			
	16,000	15,676	—324
B. 4.—Discount on Loans . . .			
	12,93,000	12,92,695	—305
B. 5.—Management of Debt. . .			
	4,000	3,446	—554
C.—Other Debt :			
(i) Interest on Dollar Loan from the International Bank for Reconstruction and Develop- ment			
O. 89,10,000	91,69,500	83,75,589	—7,93,911
R. 2,59,500			
Col. 4.—Payment of commitment charges on the second D.V.C. loan in 1954-55 (Rs. 7,03,000) and inclusion of loss on conversion of dollars through a misapprehension (Rs. 90,911).			
(ii) Interest on American Wheat Loan			
	2,26,20,000	2,25,78,145	—41,855
Interest on Unfunded Debt-Pay- ments in India :			
D.—Treasury Savings Deposits			
O. 92,24,000	89,72,000	83,40,991	—6,31,009
R. —2,52,000			
Col. 4.—Less drawal of interest than anticipated.			
E.—Special Loans			
O. 5,67,000	6,32,500	7,01,293	+68,793
R. 65,500			
Col. 4.—Mainly, unanticipated expenditure.			

Major Head and Sub-head	Final Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<i>F.—Treasury Notes of Service and Other Funds</i>			
O. 3,000	2,900	3,065	+165
R. —100			
<i>G.—Deposits of Service Funds Bearing Interest</i>			
O. 2,04,000	2,08,784	2,00,646	—8,138
R. 4,784			
<i>Col. 4.—More withdrawals than anticipated and to actuarial valuation.</i>			
<i>H.—Savings Bank Deposits :</i>			
<i>H. 1.—Interest on Post Office Savings Bank Deposits</i>			
O. 4,22,00,000	4,21,50,000	4,21,22,458	—27,542
R. —50,000			
<i>H. 2.—Bonus on Defence Savings Certificates</i>			
O. 4,23,000	4,31,000	4,31,000	..
R. 8,000			
<i>H. 3.—Bonus on Post Office Cash Certificates</i>			
O. 41,92,000	42,88,000	42,88,000	..
R. 96,000			
<i>H. 4.—Bonus on National Savings Certificates</i>			
O. 5,59,10,000	5,54,71,000	5,54,71,000	..
R. —4,39,000			
<i>H. 5.—Bonus on States Certificates</i>			
	2,65,000	2,65,000	..
<i>H. 6.—Payments to Post Office for Savings Bank and Certificates Work</i>			
O. 1,54,33,000	1,50,79,000	1,51,11,852	+32,852
R. —3,54,000			
<i>I.—State Provident Funds :</i>			
<i>I. 1.—General Provident Fund</i>			
O. 78,55,000	78,99,200	78,65,461	—33,739
R. 44,200			
<i>I. 2.—Deposits in State Railway Provident Institutions</i>			
O. 3,10,49,000	3,24,24,200	3,26,61,426	+2,37,226
S. 12,27,000			
R. 1,48,200			
<i>I. 3.—Other State Provident Funds</i>			
O. 43,70,000	48,04,280	47,40,764	—63,516
R. 4,34,280			

Major Head and Sub-head	Final Appropriation	Actual Expenditure	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<i>J.—Special Deposit Accounts:</i>			
<i>J. 1.—Postal Insurance and Life Annuity Fund</i>			
O. 40,36,000	40,41,000	40,58,867	+ 17,867
R. 5,000			
<i>J. 2.—Baroda State Insurance Fund</i>			
O. 50,000	48,000	48,196	+ 196
R. —2,000			
<i>J. 3.—Other Deposit Accounts</i>			
O. 14,94,000	12,79,800	13,06,627	+ 26,827
R. —2,14,200			
Col. 4.—Mainly, drawal of fewer cash advances by individuals (Rs. 36,771); offset by erroneous adjustment of interest under sub-head J.2 (Rs. 10,830).			
<i>Payments in England:</i>			
<i>K.—Family Pensions, etc., Fund:</i>			
<i>K. 1.—I.C.S. Family Pension Fund</i>			
O. 4,48,000	4,56,000	4,95,884	+ 39,884
R. 8,000			
<i>K. 2.—I.M.S. Family Pension Fund</i>			
O. 5,28,000	5,40,000	5,38,571	—1,429
R. 12,000			
<i>K. 3.—Indian Military Widows and Orphans Fund</i>			
O. 1,44,000	1,48,000	1,49,438	+ 1,438
R. 4,000			
<i>Payments in India:</i>			
<i>L.—Depreciation Reserve and Other Reserve Funds :</i>			
<i>L. 1.—Posts and Telegraphs Renewals Reserve Fund</i>			
O. 16,40,000	16,54,000	16,90,235	+ 36,235
R. 14,000			
Col. 4.—Mainly, less sale and abandonment of assets disposed of without replacement.			
<i>L. 2.—Telephone Development Fund</i>			
O. 4,14,000	5,62,000	5,73,628	+ 11,628
R. 1,48,000			
Col. 4.—Mainly, more credits than anticipated.			

Major Head and Sub-head	Final Appropriation	Actual Expenditure	Excess+ Saving—
I	2	3	4
	Rs.	Rs.	Rs.
L. 3.—Depreciation Reserve Fund:			
L. 3 (1).—Railways			
O. 3,22,31,000	3,47,13,000	3,61,25,038	+14,12,038
R. 24,82,000			
Col. 4.—(i) Less withdrawals (Rs. 6,55,038), (ii) arrear adjustments (Rs. 4,61,000) and (iii) increases in the balances of the fund owing to integration of certain Ex-State Railways and further increase in the rate of interest (Rs. 2,96,000).			
L. 3 (2).—Vizagapatam Port			
O. 63,000	67,000	97,174	+30,174
R. 4,000			
Col. 4.—Transfer of surplus from Port Fund to this fund.			
L. 3 (3).—Salt			
O. 79,000	86,200	88,263	+2,063
R. 7,200			
Col. 4.—Increase of balance in the fund.			
L. 3 (4).—Lighthouses and Light ships			
O. 50,000	51,800	52,221	+421
R. 1,800			
L. 3 (5).—Overseas Communications Service			
O. 1,12,000	1,13,966	1,14,137	+171
R. 1,966			
L. 4.—Railway Revenue Reserve Fund			
O. 1,07,05,000	1,11,50,000	1,11,86,373	+36,373
R. 4,45,000			
L. 5.—Railway Development Fund			
O. 64,94,000	70,49,000	73,81,422	+3,32,422
S. 4,21,000			
R. 1,34,000			
Col. 4.—Less withdrawal from the fund (Rs. 4,01,000) and increase in the rate of interest (Rs. 27,422); offset by less appropriation to the fund (Rs. 96,000).			
L. 6.—General Reserve Fund—Lighthouses and Lightships			
O. 1,87,000	2,33,000	2,42,888	+9,888
R. 46,000			

Major Head and Sub-head	Final Appropriation	Actual Expenditure	Excess+ Saving—
I	2	3	4
	Rs.	Rs.	Rs.
<i>M.—Miscellaneous Items:</i>			
<i>M. 1.—Interest on Deposits of Excess Profits Tax, etc.</i>			
O. 26,25,000	1,09,00,000	1,89,11,338	+80,11,338
R. 82,75,000			
<i>M. 2.—Publicity Expenses of Small Savings Scheme</i>			
O. 27,00,000	16,77,900	15,36,728	-1,41,172
R. -10,22,100			
<i>Col. 4.—Mainly, less payment of commission on the basis of business.</i>			
<i>M. 3.—Other Expenditure</i>			
O. 5,98,000	5,98,300	6,50,683	+52,383
R. 300			
<i>M. 4.—Interest On Own Your Own Telephone Exchange Deposits</i>			
O. 12,000	18,000	15,015	-2,985
R. 6,000			
<i>Col. 4.—Non-payment of interest.</i>			
<i>N.—Appropriation for Reduction or Avoidance of Debt—Other Appropriations</i>			
	5,00,00,000	5,00,00,000	..
<i>Surrenders or withdrawals within Appropriation</i>			
R. 6,73,670	6,73,670	..	-6,73,670
TOTAL	81,85,19,000	82,87,88,376	+1,02,69,376

NOTES.

1. The original appropriation of Rs. 79,91,19,000 was increased to Rs. 81,85,19,000 by a supplementary appropriation of Rs. 1,94,00,000 sanctioned in February, 1954. The excess of Rs. 1,02,69,376 is the net result of excesses and savings under the various sub-heads. In spite of this excess, a sum of Rs. 6,73,670 was surrendered to Government.

2. The reappropriation under sub-head C. (i) was in the wrong direction and that under I.I proved excessive.

3. The recoveries shown below were adjusted in the accounts as reduction of expenditure:—

	Estimated Recoveries	Actual Recoveries	Excess + Saving—
	Rs.	Rs.	Rs.
Transfers :			
Interest transferred to Commercial Departments :			
Railways	—27,12,01,000	—27,41,14,601	—29,13,601
Vizagapatam Port	—1,91,000	—1,66,864	+24,136
Posts and Telegraphs	—1,64,72,000	—1,72,61,792	—7,89,792
Irrigation	—90,000	—89,302	+698
Land Reclamation Scheme . . . . .	..	—22,68,903	—22,68,903
Salt	—2,97,000	—2,93,217	+3,783
Security Printing	—5,72,000	—5,52,720	+19,280
Currency Note Press	—3,60,000	—4,64,050	—1,04,050
Overseas Communications Service	—4,08,000	—3,41,712	+66,288
Interest paid by State Governments	—11,00,00,000	—10,14,38,729	+85,61,271
Interest portion of Equated Payment on account of Commuted Value of Pensions :			
Civil	—6,67,000	—23,96,439	✓ 17,29,439
Departmental	—17,54,000	..	+17,54,000
Interest Portion of Annuities purchased for payment of Sterling Pensions	—1,83,05,000	—1,83,04,533	+467
Interest Recovered from Damodar Valley Corporation	—55,35,000	—55,58,711	—23,711
Interest on Kans Loans (Land Reclamation)	—15,67,000	..	+15,67,000
Himachal Pradesh Transport Service	..	—85,000	—85,000
Total—Transfers	—42,74,19,000	—42,33,36,573	+40,82,427

Grant No. 50—Public Health

(All Voted)

Major Head and Sub-Head	Final Grant	Actual Expenditure	Excess + Saving—
I	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "39.—PUBLIC HEALTH"			
<i>(Ministry of Health)</i>			
A.—Public Health Establishments—			
Headquarters Establishment :			
A. 1.—Pay of Officers			
O. 2,00,700 } R. —42,321 }	1,58,379	1,57,109	—1,270
A.2.—Other Charges			
O. 3,76,500 } R. —1,89,742 }	1,86,758	1,16,178	—70,580
A.3.—Cost of Delegations to International Health Conferences			
O. 32,000 } R. 9,000 }	41,000	39,310	—1,690
A.4.—United Nations International Children's Emergency Fund Programme :			
A.4 (1)—Child Care Training Centre			
O. 12,00,000 } R. —10,74,300 }	1,25,700	1,13,759	—11,941
<i>Col. 4.—Mainly, non-completion of supplies (Rs. 3,529), non-receipt of debit (Rs. 4,631) and adjustment of debit under sub-head B. 3 (Rs. 3,308).</i>			
A.4 (2)—Health Propaganda Material:			
A.4 (2)(1)—Pay of Establishments			
O. 1,200 } R. 2,060 }	3,260	3,252	—8
A.4 (2)(2)—Allowances, Honoraria, etc.			
O. 900 } R. 1,560 }	2,460	2,471	+11

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

	Rs.	Rs.	Rs.
A.4 (2)(3).—Other Charges			
O. 1,900 } R. —500 }	1,400	1,373	—27
A.4 (3).—Development of a Training Field in Maternity and Child Health :			
A.4 (3)(1).—Maternity and Child Health Scheme for Delhi State			
O. 45,500 } R. —45,500 }	..	..	..
A.4 (3)(2).—Expansion and Improvement of Training Facilities at the Lady Reading Health School, Delhi			
O. 18,200 } R. —18,200 }	..	..	..
A.4 (4).—Venereal Diseases Control and Training Scheme in India :			
A.4 (4)(1).—Establishment of an Antigen Production Unit			
O. 60,000 } R. —45,478 }	14,522	12,683	—1,839
Col. 4.—Vacancies.			
A.4 (4)(2).—Venereal Diseases Centre at the All India Institute of Hygiene and Public Health			
O. 40,000 } R. —40,000 }	..	..	..
A.4 (5).—Expenses in connection with the Establishment of U.N.I.C.E.F. Local Office			
O. 65,000 } R. —65,000 }	..	..	..

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
I	2	3	4
	Rs.	Rs.	Rs.
A.4 (6).—Clearance and Handling of Stores supplied by International Organisations			
O. 85,400	1,53,000	1,45,421	—7,579
R. 67,600			
A.5.—Expenditure initially debited to “Medical Services”	3,35,000	3,35,000	..
B.—All India Institute of Hygiene and Public Health, Calcutta :			
B.1.—Pay of Officers			
O. 2,18,500	1,79,300	1,70,423	—8,877
R. —39,200			
<i>Col. 4</i> —Mainly, non-adjustment of debits and vacancies.			
B.2.—Pay of Establishments			
O. 1,79,700	1,66,500	1,64,006	—2,494
R. —13,200			
B.3.—Other Charges			
O. 3,79,800	3,76,100	3,44,068	—32,032
R. —3,700			
<i>Col. 4</i> .—Mainly, non-receipt of equipment (Rs. 12,000), non-utilization of provision on Dietetics course (Rs. 10,650), non-adjustment of allowances paid to staff and non-payment of some bills (Rs. 12,682); partly offset by adjustment under this sub-head instead of A.4(1) (Rs. 3,308).			
B.4.—Expenditure on Development of Institute			
O. 7,500	3,500	3,225	—275
R. —4,000			
B.5.—Expenditure on the Indian Council of Agricultural Research Schemes			
R. 7,900	7,900	6,623	—1,277
B.6.—Expenditure on Health Centre at Singur for Training of Community Project Works			
R. 16,300	16,300	2,424	—13,876
<i>Col. 4</i> .—Non-utilisation of provision for tubewell, sanitary fittings, tents, furniture, etc. Surrender of savings not accepted.			

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving—
I	2	3	4
	Rs.	Rs.	Rs.
C.—Grants for Public Health Purposes			
O. 46,79,500 } R. 4,76,819 }	51,56,319	2,27,90,737	+1,76,34,418
D.—Public Health—Expenses in connection with Epidemic Diseases:			
D.I.—Port Health Establishments including Air Port Quarantine :			
D.I (1).—Pay of Officers			
O. 2,17,200 } R. —15,500 }	2,01,700	1,98,418	—3,282
D.I (2).—Pay of Establishments			
O. 1,61,900 } R. —9,100 }	1,52,800	1,51,597	—1,203
D.I (3).—Allowances, Honoraria, etc.			
O. 2,85,300 } R. 10,700 }	2,96,000	2,92,720	—3,280
D.I (4).—Other Charges			
O. 2,89,900 } R. —1,04,416 }	1,85,484	1,53,161	—32,323
D.I. (5).—Payments to other Governments, Departments, etc.	1,600	1,561	—39
D.I. (6).—Air Quarantine at Bhuj and Jamnagar			
O. 2,200 } R. —2,100 }	100	50	—50
D.I (7).—Expenditure on Procurement of Yellow Fever Vaccine from Abroad			
O. 43,000 } R. —43,000 }	..	32,150	+32,150

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
D.2.—Deratisation of Ships :			
D.2 (1).—Pay of Establishments			
O. 14,800 } R. 300 }	15,100	15,053	—47
D.2 (2).—Allowances, Honoraria, etc.			
O. 17,800 } R. 3,200 }	21,000	20,767	—233
D.2 (3).—Other Charges			
O. 15,500 } R. 25,600 }	41,100	36,884	—4,216
<i>Col. 4.—Mainly, in Bombay, less expenditure on repairs to barge and on purchase of pans, trays and liveries.</i>			
D.3.—Malaria Institute of India :			
D.3 (1).—Pay of Officers			
O. 1,90,800 } R. 13,800 }	2,04,600	1,89,562	[—15,038
<i>Col. 4.—Vacancies.</i>			
D.3 (2).—Pay of Establishments			
O. 1,03,800 } R. 16,100 }	1,19,900	1,17,676	—2,224
D.3 (3).—Allowances, Honoraria, etc.			
O. 1,40,300 } R. 36,200 }	1,76,500	1,67,032	—9,468
<i>Col. 4.—See sub-head D. 3(1).</i>			
D.3 (4).—Other Charges			
O. 56,000 } R. 1,02,000 }	1,58,000	1,82,540*	+24,540
<i>Col. 4.—Adjustment of un-anticipated debits for supplies from the U.S.A.</i>			
D.3 (5).—Expenditure on the I.C.A.R. Schemes	2,000	165	—1,835
<i>Col. 4.—Non-receipt of sanction to the appointment of an officer.</i>			

*The sub-head includes the following items of expenditure :—Service postage and telegram charges (Rs. 2,600), rent of telephone lines (Rs. 616), and office expenses and miscellaneous (Rs. 1,79,324).

Major Head and Sub-Head	Final Grant	Actual Expenditure	Excess + Saving—
I	2	3	4
	Rs.	Rs.	Rs.
D.4.—Central Quinine Office :			
D.4 (1).—Pay of Officers	2,400	2,400	..
D.4 (2).—Pay of Establishments	1,400	1,395	—5
D.4 (3).—Other Charges			
O. 3,900	4,632	4,622	—10
R. 732			
D.4 (4).—Payments to other Governments, Departments, etc.			
O. 40,000	39,000	39,000	..
R. —1,000			
D.5.—Expenditure in connection with the Manufacture of B.C.G. Vaccine in India :			
D.5 (1).—Pay of Officers			
O. 47,100	37,160	34,931	—2,229
R. —9,940			
<i>Col. 4.</i> —Grant of leave without pay to an officer.			
D.5 (2).—Pay of Establishments			
O. 33,600	38,270	38,379	+109
R. 4,670			
D.5 (3).—Allowances, Honoraria, etc.			
O. 47,100	40,706	40,677	—29
R. —6,394			
D.5 (4).—Other Charges			
O. 3,90,200	1,91,445	1,88,928	—2,517
R. —1,98,755			
D.6.—India's Share of expenses in connection with the Implementation of Programmes of the World Health Organisation in India			
O. 1,07,900	23,006	18,413	—4,593
R. —84,894			
D.8.—Grants to Union Mission Tuberculosis Sanatorium for Special Research Project on T.B. Control			
O. 70,000	..	..	..
R. —70,000			

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving—
I	2	3	4
	Rs.	Rs.	Rs.
D.9.—Family Planning			
O. 3,00,000	80,700	76,201	—4,559
R. —2,19,240			
<i>Col. 4.—Mainly, non-drawal of travelling allowance and non-payment of honoraria for want of sanction and non-receipt of debit.</i>			
E.—Bacteriological Laboratories :			
E.1.—Pay of Officers			
O. 1,08,100	95,900	[87,544	—8,356
R. —12,200			
<i>Col. 4.—Vacancies.</i>			
E.2.—Pay of Establishments			
O. 1,33,000	1,41,800	1,36,362	—5,438
R. 8,800			
E.3.—Allowances, Honoraria, etc.			
O. 1,60,700	1,69,100	1,66,978	—2,122
R. 8,400			
E.4.—Other Charges	4,89,200	5,04,045*	+14,845
<i>Col. 4.—Adjustment of a wrong debit (Rs. 24,441); partly counterbalanced by non-receipt of debits (Rs. 5,060) and goods (Rs. 4,536).</i>			
F.—Miscellaneous Expenditure on Planning :			
F.2.—Establishment of Central Food Laboratory :			
F.2 (1).—Pay of Establishments			
O. 54,000	..	..	..
R. —54,000			
F.2 (2).—Allowances, Honoraria, etc.			
O. 3,500	..	..	..
R. —3,500			
F.2 (3).—Laboratory Equipments, Stores, etc.			
O. 42,500	..	..	..
R. —42,500			

*The sub-head includes the following items of expenditure:—Purchase of serum bottles (Rs. 58,880), purchase of chemicals, dyes, etc. (Rs. 51,149), purchase and repair of apparatus (Rs. 30,708), purchase, upkeep and feed of animals (Rs. 1,85,740), miscellaneous contingencies (Rs. 1,53,127) and erroneous debit rectified in the subsequent year (Rs. 24,441).

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving—
I	2	3	4
	Rs.	Rs.	Rs.
G.—Charges in England :			
G.2.—Stores			
R. 19,000	19,000	8,892	—10,108
G.3.—Other Charges			
O. 4,000	3,000	2,097	—903
R. —1,000			
Surrenders or withdrawals within Grant			
R. 16,27,939	16,27,939	..	—16,27,939
TOTAL .	1,15,08,000	2,73,18,262	+1,58,10,262

NOTES.

1. A sum of Rs. 16,27,939 was surrendered to Government though the final result was an excess of Rs. 1,58,10,262.
2. The re-appropriation under sub-head D.3(1) was in the wrong direction.
3. *Sub-heads D.1(7) and E. 2.*—The re-appropriations under these sub-heads proved excessive.
4. The following recoveries were adjusted in the accounts as reduction of expenditure:

	Estimated recoveries	Actual recoveries	Excess + Saving—
	Rs.	Rs.	Rs.
Public Health Expenses in connection with Epidemic Diseases :			
Amount recovered from the I.C.A.R.	—2,000	—10,106	—8,106
Deduct Amount met from Special Development Fund . . . . .	..	—1,89,98,231	—1,89,98,231
Amount Recovered from other Governments, Departments, Port Trusts, etc..	—79,500	—80,682	—1,182
Amount Recovered from States for clearance and handling of stores supplied by International Organisations	—56,000	—26,542	+29,458
All India Institute of Hygiene and Public Health, Calcutta :			
Amount met from the Development Fund of the Institute	—7,500	—2,223	+5,277
Public Health Establishments—Headquarters Establishment :			
Amount Recovered from State Governments	—44,000	—20,110	+23,890
TOTAL .	—1,89,000	—1,91,37,894	—1,89,48,894

GRANT No. 53.—CABINET
(ALL VOTED)

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "25-General Administration"			
(Ministry of Home Affairs)			
A.—Cabinet:			
A.1.—Pay of Ministers and Deputy Ministers	8,40,000	8,42,818	+2,818
A.2.—Allowances			
O. 92,000			
R. 5,000	97,000	97,235	+235
A.3.—Tour Expenses			
O. 1,51,400			
R. 1,36,600	2,88,000	4,12,367	+1,24,367
<i>Col. 4—More touring than anticipated (Rs. 5,611) and adjustment of debits after the close of the year (Rs. 1,18,756).</i>			
A.4.—Government Hospitality Organisation			
O. 2,29,400			
R. —11,000	2,18,400	2,16,932	—1,468
B.—Cabinet Secretariat:			
B.1.—Pay of Officers			
O. 1,89,000			
R. —47,200	1,41,800	1,41,994	+194
B.2.—Pay of Establishments			
O. 1,84,000			
R. —28,800	1,55,200	1,55,138	—62
B.3.—Other Charges			
O. 1,98,700			
R. —36,200	1,62,500	1,67,120*	+4,620

Col. 4—Adjustment of arrear debit (Rs. 3,242), more expenditure on telephone and trunk calls (Rs. 551) and wrong adjustment detected too late for rectification (Rs. 827).

*The details of expenditure under the sub-head are:—Dearness allowance (Rs. 92,568), travelling allowance and other allowances (Rs. 33,905), medical charges (Rs. 2,017) and miscellaneous contingencies (Rs. 38,630).

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving—
I	2	3	4
	Rs.	Rs.	Rs.
C.—Partition Secretariat :			
C.1.—Pay of Officers			
O. 34,200 }	16,100	16,049	—51
R. —18,100 }			
C.2.—Pay of Establishments			
O. 47,000 }	30,200	30,131	—69
R. —16,800 }			
C.3.—Other Charges			
O. 38,800 }	23,700	23,345	—355
R. —15,100 }			
D.—Prime Minister's Secretariat]:			
D.1.—Pay of Officers			
O. 1,19,000 }	1,19,900	1,20,681	+781
R. 900 }			
D.2.—Pay of Establishments			
O. 98,000 }	95,700	95,579	—121
R. —2,300 }			
D.3.—Allowances, Honoraria, etc.			
O. 74,500 }	86,400	86,077	—323
R. 11,900 }			
D.4.—Discretionary Expenditure			
O. 50,000 }	70,000	69,085	—915
R. 20,000 }			
D.5.—Other Charges'			
O. 40,000 }	39,100	40,512	+1,412
R. —900 }			
E.—Charges in England:			
E. 2.—Other Charges			
O. 1,000 }	3,000	2,787	—213
R. 2,000 }			
TOTAL	23,87,000	25,17,850	+1,30,850

NOTE.

1. The final excess of Rs. 1,30,850 is mainly under Sub-head A. 3.

GRANT No. 104.—OTHER CIVIL WORKS

Major Head and Sub-head	Final Grant or Appropriation	Actual Ex- penditure	Excess Saving	+ —
1	2	3	4	
	Rs.	Rs.	Rs.	

MAJOR HEAD "50.—CIVIL WORKS".

(Ministry of Works, Housing and Supply)

A.—Original Works—Buildings :

A. 1.—Major Works

Charged

O.	70,000	}	52,589	49,856	—2,733
R.	—17,411				

Voted

O.	59,55,400	}	28,23,497	19,58,768	—8,64,729
R.	—31,31,903				

Col. 4.—Mainly, in Saurashtra (Rs. 13,480), non-execution of works in Assam, late starting of works for want of sanction (Rs. 51,421), acceptance of tenders at lower rates (Rs. 11,199), stoppage of work owing to wrong selection of site (Rs. 24,610), non-selection and changes in sites (Rs. 99,608), non-receipt and late receipt of sanctions (Rs. 1,43,184), slow progress of work (Rs. 8,128), difficulties in transport of material (Rs. 35,047) and transfer of site materials (Rs. 24,787) and in India, non-execution of works for want of sanction (Rs. 1,49,343), expenditure incurred in previous year (Rs. 74,872), rejection or late acceptance of tenders (Rs. 59,057), change in classification (Rs. 57,500), non-availability of material, (Rs. 40,596), delay in completion of codal requirements (Rs. 19,878), slow progress of work (Rs. 10,493) and non-availability of site (Rs. 7,669).

A. 2.—Minor Works

Charged

O.	50,000	}	42,645	38,558	—4,087
R.	—7,355				

Col. 4.—Postponement of works for want of competitive tenders (Rs. 3,267) and petty savings on various works (Rs. 819).

Voted

O.	23,50,400	}	31,11,564	30,09,169	—1,02,395
R.	7,61,164				

Col. 4.—Mainly, non-execution and postponement of works (Rs. 85,852), change in classification (Rs. 51,200), late receipt of claims (Rs. 27,752), late or non-receipt of sanction (Rs. 17,941), petty savings on various works (Rs. 16,250) and non-receipt of debits (Rs. 7,831); offset by classification of certain works as minor works and execution of emergent works (Rs. 1,07,208).

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
I	2	3	4
	Rs.	Rs.	Rs.

A. 3.—Losses on Stock
Charged

O.	2,000	}	360	..	—360
R.	—1,640				

Voted

O.	10,34,500	}	1,07,100	57,607	—49,493
R.	—9,27,400				

Col. 4.—Misclassification of expenditure (Rs. 30,681) and non-sanction of survey report (Rs. 23,207); offset by unanticipated losses (Rs. 4,395).

B.—Original Works—Miscellaneous :

B. 1.—Major Works

O.	4,02,900	}	25,200	24,673	—527
R.	—3,77,700				

B. 2.—Minor Works

O.	11,700	}	12,600	11,910	—690
R.	900				

C.—Repairs—Buildings
Charged

O.	14,80,300	}	14,41,850	14,45,146	+ 3,296
R.	—38,450				

Voted

O.	2,32,92,200	}	2,24,68,263	2,11,01,663	—13,66,600
R.	—8,23,937				

Col. 4.—Mainly, in India, late receipt of claims (Rs. 22,400), non-receipt of debits (Rs. 9,06,691), non-payment and payment of property tax at old rates which were lower (Rs. 3,29,733), economy (Rs. 36,573), non-receipt of bills (Rs. 49,800), non-execution of works (Rs. 67,566), completion of works at lesser cost (Rs. 49,961), misclassification of expenditure (Rs. 50,165) and low quotation by contractor (Rs. 55,932); partly offset by excess in India (Rs. 1,06,861), arrear adjustments and in Assam, arrear payment for works (Rs. 66,077) and execution of unforeseen urgent repairs (Rs. 39,927).

D.—Repairs—Miscellaneous

O.	8,36,500	}	9,51,600	8,50,428	—1,01,172
R.	1,15,100				

Col. 4.—Mainly, non-receipt of debits (Rs. 28,224), misclassification of expenditure (Rs. 46,627) and economy (Rs. 24,440).

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
I	2	3	4
	Rs.	Rs.	Rs.
E.—Establishments :			
E.1.—Direction :			
E. 1(1).—Pay of Officers			
O. 12,74,500	} 12,98,450	12,94,053	—4,397
R. 23,950			
E.1 (2).—Pay of Establishments			
O. 22,49,100	} 22,40,000	21,51,554	—88,446
R. —9,100			
Col. 4.—Mainly, delay in selection of personnel and non-payment of arrears (Rs. 27,467), non-utilisation of provision for additional staff for want of sanction (Rs. 34,000), appointment of clerks instead of assistants (Rs. 14,000), non-payment of increments to staff (Rs. 6,000) and economy (Rs. 6,350).			
E. 1(3).—Other Charges			
O. 18,72,000	} 20,09,400	19,92,770*	—16,630
R. 1,37,400			
E. 2.—Executive Establishments:			
E. 2(1).—Pay of Officers			
Charged	5,600	4,675	—925
Voted			
O. 18,88,900	} 18,31,650	18,76,849	+45,199
R. —57,250			
Col. 4.—Cumulative effect of petty excesses in various Divisions.			
E. 2(2).—Pay of Establishments			
Charged	9,600	9,426	—174
Voted			
O. 44,26,500	} 47,52,950	47,49,033	—3,917
R. 3,26,450			
E. 2(3).—Other Charges			
Charged	8,500	7,693	—807
Voted			
O. 47,20,600	} 48,79,900	48,52,724	—27,176
R. 1,59,300			
E. 3.—Lump Provision for Administrative Audit Scheme (Chief Surveyor of Works Organisation)			
O. 2,00,000	} ..	..	..
R. —2,00,000			

* The details of expenditure under this sub-head are :—Dearness allowance (Rs. 12,00,253), house rent and other allowances (Rs. 4,21,388), travelling allowance (Rs. 1,26,616) and contingencies (Rs. 2,44,513).

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
I	2	3	4
	Rs.	Rs.	Rs.
E. 4.—Other Establishments :			
E. 4(1).—Other Charges			
O. 5,68,600	} 6,68,600	6,05,066*	-63,534
R. 1,00,000			
Col. 4.—Mainly, non-payment of arrears (Rs. 20,572), non-supply of liveries (Rs. 16,563) and petty savings in various divisions (Rs. 26,333)			
E. 6.—Establishment Charges credited to other Governments, Departments, etc.			
O. 9,300	} 8,408	39,862	+31,454
R. -892			
Col. 4.—Mainly, arrear liabilities and prorata adjustment on the basis of the works outlay at the end of the year.			
F.—Tools and Plant :			
F. 1.—New Supplies, Repairs, etc.			
Charged			
O. 9,000	} 7,697	5,616	-2,081
R. -1,303			
Col. 4.—Non-supply of tools and plant articles to work-charged establishment.			
Voted			
O. 11,60,400	} 13,14,900	10,98,534	-2,16,366
R. 1,54,500			
Col. 4.—Mainly, non-receipt of anticipated material (Rs. 1,80,256) and non-receipt of debit (Rs. 45,100) ; offset by receipt of spare parts (Rs. 13,781).			
F. 2.—Tools and Plant Charges credited to Other Governments, Departments, etc.			
O. 500	} 565	1,903	+1,338
R. 65			
Col. 4.—Mainly, arrear adjustments.			
G.—Grants-in-Aid, Contributions, etc.			
O. 40,00,000	} 30,83,100	26,51,298	-4,31,802
R. -9,16,900			
Col. 4.—Mainly adjustment of expenditure under Grant No. 139.			

*Included under this sub-head are :—Expenditure on care-taking staff (Rs. 5,97,030) and charges of water rates department (Rs. 8,036).

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
I	2	3	4
	Rs.	Rs.	Rs.
H.—Suspense :			
H. 1.—Stock :			
H. 1(1).—Charges			
<i>Charged</i>	2,00,000	2,30,350	+ 30,350
<i>Col. 4.—More purchases than anticipated.</i>			
Voted			
O. 3,53,50,000	} 3,47,79,043	3,79,82,268	+ 32,03,225
R. —5,70,957			
<i>Col. 4.—Mainly, receipt of more material than anticipated (Rs. 23,84,411), non-provision of funds (Rs. 6,99,065) and adjustment of pending liabilities (Rs. 22,525).</i>			
H. 2.—London Stores :			
H. 2(1).—Charges in India			
<i>Charged</i>	..	6,948	+ 6,948
<i>Col. 4.—Non-provision of funds.</i>			
Voted	..	14,33,123	+ 14,33,123
<i>Col. 4.—Unanticipated receipt of material.</i>			
H. 3.—Other Suspense Accounts :			
H. 3(1).—Charges			
<i>Charged</i>			
O. 2,20,000	} 2,16,600	2,31,218	+ 14,618
R. —3,400			
<i>Col. 4.—More purchases.</i>			
Voted			
O. 5,47,70,000	} 5,73,95,000	6,10,47,546	+ 36,52,546
R. 26,25,000			
<i>Col. 4.—Mainly, in India, receipt of more debits than anticipated (Rs. 23,92,337) and purchase of essential material (Rs. 3,21,533) and in Assam (Rs. 8,99,283), non-provision of funds under some misunderstanding.</i>			
I.—Charges in England :			
I. 1.—Leave and Deputation Salaries and Sterling Overseas Pay, etc.			
O. 12,000	} 17,000	16,913	—87
R. 5,000			
I. 2.—Other Charges	1,000	583	—417

Major Head and Sub-head I	Final Grant or Appropriation 2	Actual Expenditure 3	Excess + Saving— 4	
	Rs.	Rs.	Rs.	
J.—Reserve for unforeseen Works and Repairs				
Charged	50,000	..	—50,000	
Col. 4.—See note 4.				
Voted				
O. 13,50,000	} —20	..	+20	
R. —13,50,020				
Col. 4.—See note 4.				
<i>Surrenders or withdrawals within appropriation</i>				
R. 69,559	69,559	..	—69,559	
<i>Surrenders or withdrawals within Grant</i>				
R. 39,57,230	39,57,230	..	—39,57,230	
Totals				
{	Charged	21,05,000	20,29,486	—75,514
	Voted	14,77,37,000	14,88,08,297	+10,71,297

NOTES.

1. In the charged section, out of the final saving of Rs. 75,514 a sum of Rs. 69,559 was surrendered to Government.

2. In the voted Section, a sum of Rs. 39,57,230 was surrendered though the final result was an excess of Rs. 10,71,297.

3. The re-appropriations under sub-heads F. 1 (Voted), H. 1 (1) (Voted) and H. 3(1) (Charged) were in the wrong direction.

4. *Sub-head J.*—The provision of Rs. 50,000 in the charged section was not surrendered as it was intended to be re-appropriated. It did not materialise. In the voted section, a sum of Rs. 20 was re-appropriated in excess through oversight.

5. The following recoveries were adjusted in the accounts as reduction of expenditure :—

	Estimated Recoveries Rs.	Actual Recoveries Rs.	Excess + Saving— Rs.
Establishment Charges recovered from Other Governments, Departments, etc.	—1,04,00,000	—1,04,06,552	—6,552

	Estimated Recoveries	Actual Recoveries	Excess Saving	+ ---
	Rs.	Rs.	Rs.	
Buildings—				
Repairs to Buildings	..	—1,21,803	—1,21,803	
Tools and Plant Charges Recovered from Other Governments, Departments, etc.				
Charged	..	—480	—480	
Voted	—7,20,000	—7,56,032	—36,032	
Suspense : Stock :				
Issues to works and other Credits				
Charged	—2,20,000	—2,36,947	—16,947	
Voted	—3,32,50,000	—3,68,94,811	—36,44,811	
London Stores :				
Credits by Transfer to Works or Stock	..	—2,42,325	—2,42,325	
Other Suspense Accounts—				
Recoveries				
Charged	—2,00,000	—2,48,999	—48,999	
Voted	—5,18,20,000	—5,65,89,285	—47,69,285	
Total Recoveries				
{ Charged	—4,20,000	—4,86,426	—66,426	
{ Voted	—9,61,90,000	—10,50,10,808	—88,20,808	

6. A few cases of re-appropriations which ultimately proved to be in excess of requirements and some cases of uncovered excesses and un-surrendered savings are mentioned below :—

Name of Sub-head	Amount of re-appropriations	Variations
	2	3
	Rs.	Rs.
(a) Cases of unnecessary or excessive reappropriations.		
Voted		
F. 1	1,54,500	—2,16,366
D.	1,15,100	—1,01,172
E. 2(3)	1,59,300	—27,176
(b) Cases of injudicious surrenders		
Voted		
H. 1(1)	—5,70,957	+32,03,225

Name of Sub-head	Variations
<i>(c) Cases of un-remedied or uncovered Excesses</i>	
Voted	Excess Rs.
H. 1(I)	+32,03,225
H. 2(I)	+14,33,123
H. 3(I)	+36,52,546
<i>(d) Cases of unsurrendered savings</i>	
Voted	Savings Rs.
A. I.	-8,64,729
C.	-13,66,600
D.	-1,01,172
F. I.	-2,16,366
G.	-4,31,802

GRANT NO. 119.—COMMUTED VALUE OF PENSIONS

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
I	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD " 83.—COMMUTED VALUE OF PENSIONS".			
MINISTRY OF FINANCE			
Charges in India			
A.—Payment of Commuted Value of Pensions :			
A.1.—Departmental			
O. 27,25,000	} 27,00,000	25,42,708	—1,57,292
R. —25,000			
Col. 4.—Non-receipt of debits.			
A.2.—Non-Departmental			
Charged	..	66,767	+66,767
Col. 4.—Unanticipated adjustment after the close of the year.			
Voted'			
O. 19,50,000	} 15,00,000	11,38,343	—3,61,657
R. —4,50,000			
Col. 4.—Provision based on actuals proved excessive.			
B.—Payments of Commuted Value to State Governments, etc.			
O. 11,01,000	} 8,85,000	4,79,629	—4,05,371
R. —2,16,000			
Col. 4.—Estimates based on Local Officer's report proved high.			
C.—Payments of Commuted Value of I.C.S. (N.E.M.) Family Pensions Fund			
R. 84,500	84,500	..	—84,500
Col. 4.—Non-payment of commuted amounts.			
Charges in England			
D.—Payments of Commuted Value of Pensions :			
D.1.—Departmental—Defence Services			
O. 39,76,000	} 38,34,000	32,46,898	—5,87,102
R. —1,42,000			
Col. 4.—Mainly, fewer commutations during the latter part of the year.			

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
I	2	3	4
	Rs.	Rs.	Rs.
D.2.—Non-Departmental			
O. 6,28,000	3,58,000	3,71,670	+13,670
R. —2,70,000			
E.—Loss or Gain by Exchange			
R. 7,000	7,000	6,294	—706
Surrenders or withdrawals within Grant			
R. 10,11,500	10,11,500	..	—10,11,500
TOTAL			
{ Charged . . . . .	..	66,767	+66,767
{ Voted	1,03,80,000	77,85,542	—25,94,458

NOTES.

1. There was an excess of Rs. 66,767 under charged appropriation.
2. Out of the final saving of Rs. 25,94,458 under voted section, a sum of Rs. 10,11,500 was surrendered to Government.
3. The reappropriation under sub-head C proved unnecessary.
4. The control of expenditure under this grant is difficult as it is not possible to forecast the number of applications for commutation which would be received in any particular year.
5. The recoveries shown below were adjusted in the accounts as reduction of expenditure :—

	Estimated Recoveries Rs.	Actual Recoveries Rs.	Excess + Saving— Rs.
Capital Portion of Equated Payments out of Revenue:			
Non-Departmental	—15,65,000	—15,26,747	+38,253
Departmental	—43,18,000	—43,09,528	+8,472
Total	—58,83,000	—58,36,275	+46,725
Commutated Value of Pensions recovered from State Governments, etc.:			
Non-Departmental	—3,76,000	—7,27,583	—3,51,583
Departmental	—2,40,000	—4,76,609	—2,36,609
Total	—6,16,000	—12,04,192	—5,88,192

GRANT No. 125.—OTHER CAPITAL OUTLAY OF THE
MINISTRY OF FOOD AND AGRICULTURE

Major Head and Sub-head	Final Grant or Appropriation	Actual Ex- penditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<i>(Ministry of Food and Agriculture)</i>			
MAJOR HEAD "71".—			
A.—Expansion of the Indian Agricultural Research Institute			
O.	9,24,000	4,04,500	1,42,781
R.	—5,19,500			—2,61,719
<i>Col. 4.</i> —Delay in completion of codal requirements (Rs. 1,80,603), non-adjustment of expenditure for want of classification (Rs. 67,892), non-settlement of bills and late start of certain works (Rs. 43,408); partly counter-balanced by arrear adjustments (Rs. 30,184).			
B.—Central Potato Research Institute			
O.	1,68,000	77,222	59,592
R.	—90,778			—17,630
<i>Col. 4.</i> —Mainly, non-receipt of debit (Rs. 5,673), non-payment of bills (Rs. 806), erroneous provision for works (Rs. 9,041) and late acceptance of tender (Rs. 517).			
C.—Central Rice Research Institute			
O.	1,64,000	1,10,525	94,092
R.	—63,475			—6,433
<i>Col. 4.</i> —Non-completion of works.			
D.—Development of Marine Fisheries :			
D.1.—Buildings			
O.	1,23,000	59,750	50,329
R.	—63,250			—9,421
<i>Col. 4.</i> —Delay in completion of works (Rs. 7,180) and non-receipt of debit (Rs. 2,241).			
D.2.—Lump Provision for Capital Expenditure			
O.	1,32,000	5,40,745	5,55,715
R.	4,08,745			+14,970
<i>Col. 4.</i> —In Bombay, arrear adjustments (Rs. 30,551), partly offset in Madras, postponement of a work (Rs. 11,103) and in West Bengal, non-availability of suitable machinery and equipment (Rs. 4,478).			

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
I	2	3	4
	Rs.	Rs.	Rs.

E.—Grow More Food Schemes
in Part 'C' States

O.	30,00,000	} 90,32,000	34,52,178	—55,79,822
R.	60,32,000			

MAJOR HEAD "87"

F.—Scheme for the purchase of
Fertilizers

O.	7,12,00,000	} 8,08,00,000	6,76,03,259	—1,31,96,741
S.	1,80,00,000			
R.	—84,00,000			

Col. 4.—Non-payment of bills (Rs. 1,43,11,008) and non-adjustment of indirect charges (Rs. 1,48,988); offset by excess adjustment under this sub-head instead of under sub-head I. 1 (Rs. 12,63,256).

G.—Land Reclamation Scheme :

G.1.—Pay of Officers

O.	4,21,100	} 3,50,500	3,44,094	—6,406
R.	—70,600			

G.2.—Pay of Establishments

O.	25,31,300	} 22,10,000	21,49,468	—60,532
R.	—3,21,300			

Col. 4.—Mainly, non-adjustment of debits (Rs. 26,000) and vacancies (Rs. 34,532).

G.3.—Allowances, Honoraria,
etc.

O.	21,95,200	} 19,59,000	19,41,793	—17,207
R.	—2,36,200			

Col. 4.—Mainly, non-adjustment of debits.

G.4.—Other Charges

O.	1,73,52,400	} 1,47,25,400	1,40,73,576	—6,51,824
R.	—26,27,000			

Col. 4.—Non-receipt of debits for purchases made.

Suspense .	..	—26,123	—26,123
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Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
I	2	3	4
	Rs.	Rs.	Rs.
G.5.—Interest Charges Charged			
O. 15,67,000	15,72,000	22,68,903	+6,96,903
S. 5,000			
<i>Col. 4.—</i> Mainly, non-realisation of reclamation charges from Bhopal Government.			
H.—Purchase of Foodgrains by the Local Administrations :			
H.1.—Expenditure on Purchase of Foodgrains			
O. 2,35,23,000	4,41,94,000	4,38,13,507	—3,80,493
S. 2,05,04,000			
R. 1,67,000			
H.2.—Expenditure on Construction of Godowns			
O. 2,04,000	37,000	85,554	+48,554
R. —1,67,000			
<i>Col. 4.—</i> Adjustment of rent for godowns in Ajmer due to change in accounting procedure (Rs. 45,017) and write back of a credit pertaining to 1949-50 (Rs. 7,255) ; offset by non-execution of certain works (Rs. 3,718).			
H.3.—Advances			
S. 3,86,69,000	3,86,69,000	2,99,51,093	—87,17,907
<i>Col. 4.—</i> Less purchases due to derationing.			
I.—Materials and Equipment under the T.C.A. Programme :			
I.1.—Import of Fertilisers			
O. 2,96,00,000	2,33,00,000	1,96,31,524	—36,68,476
R. —63,00,000			
<i>Col. 4.—</i> Non-adjustment of departmental charges (Rs. 12,53,955), non-payment of certain claims in respect of imported fertilisers (Rs. 5,40,728) and less price of materials than anticipated (Rs. 6,10,537) and adjustment under sub-head F instead of this sub-head (Rs. 12,63,256).			
I.2.—Locust Control			
O. 15,00,000	12,55,000	13,74,130	+1,19,130
R. —2,45,000			
<i>Col. 4.—</i> Adjustment of arrears (Rs. 2,81,430); offset by savings due to late receipt of stores (Rs. 1,62,300).			

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
I	2	3	4
	Rs.	Rs.	Rs.
I.3.—Soil Fertility			
O. 10,00,000	} 2,30,000	1,49,925	—80,075
R. —7,70,000			
Col. 4.—Non-receipt of equipments indented for.			
I.4.—Marine Fisheries			
O. 90,00,000	} 1,51,100	..	—1,51,100
R. —88,48,900			
I.5.—Ground Water Irrigation			
O. 2,90,00,000	} 2,38,00,000	2,04,49,141	—33,50,859
R. —52,00,000			
Col. 4.—Non-receipt of materials and equipment. Saving could not be foreseen and surrendered.			
I.6.—Village Workers Training			
O. 3,00,000	} ..	..	..
R. —3,00,000			
I.7.—Reserve			
O. 50,00,000	} 9,40,000	3,86,728	—5,53,272
R. —40,60,000			
J.—Materials and Equipment under Colombo Plan :			
J.1.—Food and Agriculture Institutes			
O. 4,00,000	} 3,91,000	..	—3,91,000
R. —9,000			
Col. 4.—Non-adjustment of expenditure pending finalisation of accounting procedure (Rs. 3,41,000) and non-receipt of stores (Rs. 50,000).			
J.2.—Fisheries Projects			
O. 10,00,000	} ..	..	..
R. —10,00,000			
K.—Import of Sugar :			
K.1.—Gross Expenditure			
S. 17,17,00,000	} 17,14,00,935	14,92,57,262	—2,21,43,673
R. —2,99,065			
Col. 4.—Mainly, non-payment of disputed bills (Rs. 3,02,379), non-receipt of debits for customs duty (Rs. 2,16,10,894) and non-receipt of bills for clearance charges (Rs. 1,41,091).			

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
I	2	3	4
	Rs.	Rs.	Rs.
L.—Purchase and Distribution of Fertilizers by Part 'C' States			
R. 10,76,000	10,76,000	8,36,658	—2,39,342
M.—Material and Equipment under Indo-Norwegian Aid Programme			
R. 7,05,000	7,05,000	4,96,765	—2,08,235
<i>Col. 4.—Actual supplies adjusted.</i>			
N.—Scheme for Mechanical Cultivation of Land :			
N.1.—Pay of Establishments			
R. 15	15	15	..
N.2.—Other Charges			
R. 1,25,350	1,25,350	32,265	—93,085
<i>Col. 4.—In the Punjab, non-adjustment of certain debits (Rs. 98,924); offset by adjustment of unanticipated debits in India (Rs. 5,839).</i>			
O.—Purchase of Agricultural and Dairy Machinery			
R. 1,00,000	1,00,000	56,744	—43,256
<i>Col. 4.—Non-receipt of debits.</i>			
MAJOR HEAD "71"			
P.—Charges in England :			
P.1.—Stores	..	24,077	+24,077
P.2.—Loss or Gain by Exchange	..	42	+42
Surrenders ^{of} withdrawals within Grant			
R. 3,09,76,958	3,09,76,958	..	—3,09,76,958
TOTALS			
{ Charged	15,72,000	22,68,903	+6,96,903
{ Voted	44,76,11,000	35,69,86,184	—9,06,24,816

NOTES.

1. In the charged section, the original appropriation of Rs. 15,67,000 was increased to Rs. 15,72,000 by a supplementary appropriation of Rs. 5,000, sanctioned in December 1953 under sub-head G. 5.

2. In the voted section, the original grant of Rs. 19,87,38,000 was increased to Rs. 44,76,11,000 by supplementary grants amounting to Rs. 24,88,73,000 voted by Parliament in September, 1953, December, 1953 and February 1954. Out of the total saving of Rs. 9,06,24,815 a sum of Rs. 3,09,76,958 was surrendered to Government.

3. The reappropriation under sub-head H. 1 was in the wrong direction.

4. The reappropriation under the sub-heads E and N. 2 proved excessive.

5. The supplementary grant under sub-head F proved unnecessary.

6. The recoveries shown below were adjusted in the accounts as reduction of expenditure :—

	Estimated Recoveries	Actual Recoveries	Excess + Saving—
	Rs.	Rs.	Rs.
MAJOR HEAD "71"			
1.—Grow More Food Schemes in Part 'C' States	—5,00,000	—2,14,492	+2,85,508
MAJOR HEAD "87"			
2.—Scheme for the purchase of Fertilizers .	—7,91,15,000	—9,48,19,681	—1,57,04,681
3.—Purchase and distribution of Fertilisers by Part 'C' States . . .	..	—35,801	—35,801
4.—Forest Research and Desert Afforestation .	..	—3,86,728	—3,86,728
5.—Land Reclamation Scheme	—1,66,18,000	—3,85,48,662	—2,19,30,662
6.—Purchase of Agricultural and Dairy Machinery . . . .	..	+8,114	+8,114
7.—Import of Sugar-Deduct-Recoveries .	—20,64,00,000	—12,06,31,545	+8,57,68,455
8.—Purchase of Food-grains by Local Administrations . . .	—8,73,40,000	—7,79,00,384	+94,39,616

	Rs.	Rs.	Rs.
Material and Equipment under T. C. A. Programme :			
9.—Import of Fertilisers	—2,96,00,000	—58,32,120	+2,37,67,880
10.—Locust Control.	—15,00,000	—13,74,130	+1,25,870
11.—Soil Fertility	—10,00,000	—1,49,925	+8,50,075
12.—Marine Fisheries	—90,00,000	..	+90,00,000
13.—Ground Water Irriga- tion	—2,90,00,000	33,76,085	+2,56,23,915
14.—Village Workers Training	—3,00,000	..	+3,00,000
15.—Reserve	—50,00,000	..	+50,00,000
Material and Equipment under Colombo Plan			
16.—Food and Agriculture Institutes	—4,00,000	..	+4,00,000
17.—Fisheries Projects	—10,00,000	..	+10,00,000
TOTAL	<u>—46,67,73,000</u>	<u>—34,32,61,439</u>	<u>—12,35,11,561</u>

GRANT NO. 126.—CAPITAL OUTLAY OF THE MINISTRY OF HEALTH

(All Voted)

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess+ Saving
I	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD '87'.—Capital Outlay on Schemes of Government Trading (Ministry of Health)			
A.—Cinchona Cultivation			
O. 2,25,000	} 2,21,350	1,98,357	—22,993
R. —3,650			
Col. 4.—Non-adjustment of expenditure under mis-apprehension.			
B.—Medical Stores Depots and Factories :			
B. 1.—Depots :			
B. 1(1).—Pay of Officers			
O. 1,12,800	} 1,03,800	1,02,500	—1,300
R. —9,000			
B. 1(2).—Pay of Establishments			
O. 7,87,700	} 7,67,700	7,66,215	—1,485
R. —20,000			
B. 1(3).—Allowances, Hono- raria, etc.			
O. 7,56,900	} 7,75,400	7,72,649	—2,751
R. 18,500			
B. 1(4).—Expenditure on Land, Works, Plant and Machinery			
O. 6,65,000	} 95,000	79,217	—15,783
R. —5,70,000			

Col. 4.—In Madras (Rs. 18,835), non-adjustment of debits for construction of canteen and special repairs to roofs and in Bombay (Rs. 950), un-anticipated savings in Major works partly counter balanced in the Punjab by un-anticipated construction of cold storage (Rs. 4,002).

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

Rs. Rs. Rs.

B. 1(5).—Other Charges :

B. 1(5)(1).—India

O.	73,36,600	} 81,20,300	94,99,018*	+13,78,718
R.	7,83,700			

Col. 4.—Mainly, in Bombay, adjustment of arrear debits (Rs. 3,94,270), in Madras, provision based on past actuals proved inadequate (Rs. 9,68,685), and in West Bengal, purchases exceeded anticipations (Rs. 3,86,717); partly offset by non-receipt of debits for transportation charges (Rs. 1,01,637) and in the Punjab, non-receipt of stores (Rs. 2,53,715).

B. 1(5)(2).—England

O.	20,00,000	} 18,00,000	22,35,216**	+4,35,216
R.	—2,00,000			

Col. 4.—Mainly, in Bombay (Rs. 4,21,065), inadequate sanction and adjustment of arrears, in Madras (Rs. 28,348), provision based on past actuals proved inadequate and in West Bengal (Rs. 79,268), un-anticipated receipt of more stores; partly counterbalanced in Punjab (Rs. 93,465), non-receipt of stores.

B. 2.—Factories :

B. 2(1).—Pay of Officers

O.	19,400	} 23,400	23,071	—329
R.	4,000			

B. 2(2).—Pay of Establishments

O.	1,40,500	} 1,36,500	1,36,577	+77
R.	4,000			

B. 2(3).—Allowances, Honoraria, etc.

O.	1,49,100	} 1,55,900	1,56,220	+920
R.	6,800			

B. 2(4).—Expenditure on Land, Works, Plant and Machinery

O.	45,000	} 39,000	13,744	—25,256
R.	—6,000			

Col. 4.—Mainly, in Madras, non-receipt of debits for tablet making machines.

B. 2(5).—Other Charges

O.	77,000	} 73,000	59,220	—13,780
R.	—4,000			

Col. 4.—In Bombay, non-utilisation of provision for reference books (Rs. 2,000) and less purchase of appliances (Rs. 3,428) and in Madras, adjustment of charges under B. 2. (4) (Rs. 3,630) and non-utilization of provision for unforeseen additional expenditure (Rs. 4,722).

*The sub-head includes the following items of expenditure :—Materials purchased in India (Rs. 83,66,845), railway freight and transportation charges (Rs. 9,13,666), expenditure on buildings (Rs. 92,472) and incidental and miscellaneous expenses (Rs. 1,26,035).

**The sub-head includes the following items of expenditure :—Materials purchased in England (Rs. 16,89,853), import duties (Rs. 5,44,953) and loss or gain by exchange (Rs. 410).

Major head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
C.—Purchase of Quinine and Quinine Substitutes			
R. 3,650	3,650	1,647	—2,003
D.—Material and Equipment under the Technical Co-operation Assistance Programme :			
D. I.—Malaria Control	2,13,00,000	2,13,23,928	+23,928
TOTAL	3,36,15,000	3,53,68,179	+17,53,179

NOTES.

1. The grant resulted in an excess of Rs. 17,53,179 mainly under sub-heads B.1(5)(1) and B.1(5)(2).
2. The reappropriation under the sub-head B.1(5)(2) was in the wrong direction.
3. The recoveries shown below were adjusted in the accounts as reduction of expenditure :—

	Estimated Recoveries	Actual Recoveries	Excess + Saving—
	Rs.	Rs.	Rs.
Depots :			
Amount recovered from other Governments, Departments, etc.	—1,20,50,000	—1,78,30,842	—57,80,842
Factories :			
Amount recovered from sale of scrap and by-products, etc.	—40,000	—34,409	+5,591
Purchase of Quinine and Quinine Substitutes	—4,00,000	—3,73,716	+26,284
Material and Equipment under the Technical Co-operation Assistance Programme, Malaria Control	—2,13,00,000	—2,12,28,358	+71,642

GRANT No. 127—CAPITAL OUTLAY OF THE MINISTRY OF HOME AFFAIRS.

Major Head and Sub-head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving—
I	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "81-A"			
(Ministry of Home Affairs)			
A.—Electric Plant for Power House at Port Blair			
O. 47,000	63,300	73,992	+10,692
R. 16,300			
Col. 4.—Unanticipated adjustment of debits.			
MAJOR HEAD "87"			
B.—Scheme for the supply of consumer and other Stores in Andamans:			
B.1.—Gross expenditure			
O. 28,00,000	25,85,000	23,15,964	—2,69,036
R. —2,15,000			
Col. 4.—Mainly, non-adjustment of debits (Rs. 2,06,994) and debits for supply of food grains adjusted during 1952-53 (Rs. 61,625).			
B.2.—Suspense	20,000	..	—20,000
Col. 4.—Non-adjustment of debits due to late decision of appropriate sub-head.			
C.—A.R.P. Equipment purchased centrally			
Charged S. 5,000	5,000	5,002	+2
Surrenders or withdrawals within Grant			
R. 1,98,700	1,98,700	..	—1,98,700
Totals			
{ Charged	5,000	5,002	+2
{ Voted	28,67,000	23,89,956	—4,77,044

NOTES.

1. In the charged section, the final result was an excess of Rs. 2.
2. In the voted section, out of a saving of Rs. 4,77,044, mainly under sub-head B.1, a sum of Rs. 1,98,700 was, however, surrendered to Government.
3. The recoveries shown below were adjusted in the accounts as reduction of expenditure :—

Sub-head	Estimated Recoveries Rs.	Actual Recoveries Rs.	Excess + Saving— Rs.
Scheme for the supply of Consumer and other Stores in Andamans			
Suspenses	—50,000	..	+50,000
Recoveries	—20,79,000	—17,30,967	+3,48,033
Capital expenditure financed from ordinary Revenue	—21,000	—37	+20,963
A.R.P. equipment purchased centrally . . . . .	..	—13,350	—13,350
Total	—21,50,000	—17,44,354	+4,05,646

GRANT No. 128.—CAPITAL OUTLAY ON BROADCASTING

(All Voted)

Major Head and Sub-head	Final Grant	Actual Expenditure	Excess + Saving —
I	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "72.B.—CAPITAL OUTLAY ON BROADCASTING"			
<i>(Ministry of Information and Broadcasting)</i>			
A.—Works			
O. 26,91,200	} 16,47,000	14,65,769	—1,81,231
R. —10,44,200			
B.—Equipment			
O. 29,68,200	} 32,97,300	35,40,596	+2,43,296
S. 5,00,000			
R. —1,70,900			
C.—Establishment—Installation Groups :			
C.1.—Pay of Officers			
O. 56,000	} 61,600	61,785	+185
R. 5,600			
C.2.—Pay of Establishments			
O. 1,38,600	} 1,39,200	1,39,092	—108
R. 600			
C.3.—Allowances, Honoraria, etc.			
O. 98,100	} 1,12,000	1,10,928	—1,072
R. 13,900			
C.4.—Other Charges			
O. 10,000	} 10,400	9,501	—899
R. 400			
D.—Tools and Plant			
O. 42,900	} 31,900	39,591	+7,691
R. —11,000			
E.—Suspense :			
E.1.—Stock :			
E.1(1)—Charges			
O. 1,28,000	} 9,76,600	11,33,569	+1,56,969
R. 8,48,600			
E.2.—Other Suspense Accounts :			
E.2(1)—Charges			
O. 9,91,000	} 13,48,000	19,45,183	+5,97,183
R. 3,57,000			
TOTAL	76,24,000	84,46,014	+8,22,014

NOTES.

1. The original grant of Rs. 71,24,000 was increased to Rs. 76,24,000 by a supplementary grant of Rs. 5,00,000 voted by Parliament in February, 1954, under sub-head B. Sub-heads E. 1 (1) and E. 2 (1) are mainly responsible for the final excess of Rs. 8,22,014.

2. The reappropriation under sub-head B was in the wrong direction and that under sub-head D proved excessive.

3. The following recoveries were adjusted in the accounts as reduction of expenditure:—

	Estimated recoveries Rs.	Actual recoveries Rs.	Excess + Saving — Rs.
Suspense.—			
Issues to works and other credits	—13,80,000	—30,40,108	—16,60,108
Other Suspense Accounts . . .	—10,12,000	—19,98,891	—9,86,891
Receipts and recoveries on Capital Account.	—5,000	—2,06,104	—2,01,104
TOTAL	—23,97,000	—52,45,103	—28,48,103



