



Government of West Bengal

**Appropriation Accounts
1966-67**

IX
54

©

Comptroller and Auditor-General of India

1968



46018

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 1966-67 presents the accounts of sums expended in the year ended the 31st March, 1967 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 .. —	7,55,000	7,44,355	10,645	..
Charged .. —	1,000	..	1,000	..
2. Land Revenue—				
Voted .. —	9,03,13,000	8,02,90,036	1,00,22,964	..
Charged .. —	5,80,000	3,49,453	2,30,547	..
3. State Excise Duties—				
Voted	71,02,000	69,95,822	1,06,178	..
Charged	1,000	..	1,000	..
4. Taxes on Vehicles—				
Voted	12,45,000	13,23,671	..	78,671
5. Sales Tax—				
Voted	44,77,000	43,88,217	88,783	..
Charged	1,000	..	1,000	..
6. Other Taxes and Duties—				
Voted	19,49,000	17,57,068	1,91,932	..
7. Stamps—				
Voted	21,43,000	20,37,944	1,05,056	..
8. Registration Fees—				
Voted	44,31,000	45,05,011	..	74,011
9. Interest on Debt and other obligations—				
Voted . . .	60,00,000	60,43,114	..	43,114
Charged	23,07,56,000	19,94,21,689	3,13,34,311	..
10. Appropriation for Reduction or Avoidance of Debt—				
Charged	4,67,75,000	4,67,75,000

Summary of Appropriation Accounts—contd.

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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	97,71,000	1,02,08,936	..	4,37,936
Charged	91,651	64,661	26,990	—
12. General Administration—				
Voted	5,29,22,000	5,16,16,811	13,05,189	—
Charged	15,01,000	14,33,916	67,084	—
13. Administration of Justice—				
Voted	1,41,30,000	1,40,65,161	64,839	—
Charged	48,01,000	47,63,834	37,166	..
14. Jails—				
Voted	1,87,55,000	1,77,66,111	9,88,889	—
15. Police—				
Voted	15,07,49,000	14,71,32,378	36,16,622	..
Charged	93,300	93,168	132	..
16. Miscellaneous Departments—Fire Services—				
Voted	68,01,000	67,28,122	72,878	..
17. Miscellaneous Departments—Excluding Fire Services—				
Voted	4,57,05,000	4,37,33,740	19,71,260	..
Charged	29,000	27,259	1,741	..
18. Scientific Departments—				
Voted	77,000	52,630	24,370	—
19. Education—				
Voted	37,74,82,000	37,04,73,975	70,08,025	..
Charged	36,000	..	36,000	..

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.
20. Medical—				
Voted	14,46,79,000	14,68,11,268	..	21,32,268
Charged	657	..	657	..
21. Public Health—				
Voted	7,67,74,000	7,85,30,815	..	17,56,815
Charged	587	..	587	..
22. Agriculture—Agriculture—				
Voted	19,43,82,000	17,05,17,232	2,38,64,768	..
Charged	62,000	1,000	61,000	..
23. Agriculture—Fisheries—				
Voted	94,74,000	51,45,018	43,28,982	..
Charged	17,442	15,000	2,442	..
24. Animal Husbandry—				
Voted	8,59,75,000	8,63,14,398	..	3,39,398
Charged	28,513	..	28,513	..
25. Co-operation—				
Voted	94,93,000	82,27,395	12,65,605	..
26. Industries—Industries—				
Voted	4,87,53,001	4,23,19,592	64,33,409	..
Charged	1,99,000	36,869	1,62,131	..
27. Industries—Cottage In- dustries—				
Voted	2,23,58,000	1,73,08,319	50,49,681	..
28. Industries—Cinchona—				
Voted	39,89,000	40,18,442	..	29,442
29. Community Development Projects, etc.—				
Voted	4,53,13,000	4,08,84,977	44,28,023	..
Charged	76,08,000	73,80,160	2,27,840	..

Summary of Appropriation Accounts—contd.

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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.
30. Labour and Employment—				
Voted	4,38,65,000	3,71,08,268	67,56,732	..
Charged	170	..	170	..
31. Miscellaneous Social and Developmental Organisations—Welfare of Scheduled Tribes and Castes and other Backward Classes—				
Voted	1,82,62,000	1,72,52,437	10,09,563	..
Charged	1,000	..	1,000	..
32. Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and other Backward Classes—				
Voted	97,76,000	3,01,02,335	..	2,03,26,335
33. Irrigation—				
Voted	13,65,85,000	11,93,69,193	1,72,15,807	..
Charged .. ..	..	436	..	436
34. Public Works—				
Voted	19,95,45,000	18,50,28,033	1,45,16,967	..
Charged	13,76,000	12,34,986	1,41,014	..
35. Greater Calcutta Development Schemes—				
Voted	3,24,00,000	2,06,23,530	1,17,76,470	..
36. Ports and Pilotage—				
Voted	19,88,000	17,78,892	2,09,108	..
37. Road and Water Transport Schemes—				
Voted	65,69,000	49,28,666	16,40,334	..
Charged	3,51,000	2,53,014	97,986	..

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.
38. Famine Relief—				
Voted	11,02,63,000	8,14,02,116	2,88,60,884	..
Charged	2,080	..	2,080	..
39. Pensions and Other Retirement Benefits—				
Voted	2,10,24,000	1,93,23,219	17,00,781	..
Charged	4,47,000	4,48,417	..	1,417
40. Privy Purses and Allowances of Indian Rulers—				
Voted	1,51,000	1,31,793	19,207	..
41. Stationery and Printing—				
Voted	1,04,69,000	92,21,735	12,47,265	..
42. Forest—				
Voted	2,65,14,000	2,22,77,584	42,36,416	..
Charged	15,000	14,787	213	..
43. Miscellaneous—Contributions—				
Voted	2,56,24,000	2,22,23,245	34,00,755	..
Charged	9,66,000	2,49,112	7,16,888	..
44. Miscellaneous—Other Miscellaneous Expenditure—				
Voted	12,90,65,000	11,19,04,331	1,71,60,669	..
Charged	11,65,000	30,812	11,34,188	..
45. Miscellaneous—Expenditure on Displaced Persons—				
Voted	5,72,74,000	4,82,13,925	90,60,075	..
Charged	1,25,13,000	1,33,35,328	..	8,22,328
46. Pre-Partition Payments—				
Voted	9,000	10,612	..	1,612

Summary of Appropriation Accounts—*contd.*

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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.
47. Expenditure connected with the National Emergency—				
Voted	5,10,99,000	2,96,80,908	2,14,18,092	..
48. Capital Outlay on Multi-purpose River Schemes— Damodar Valley Project—				
Voted	9,54,23,000	5,89,26,040	3,64,96,960	..
49. Capital Outlay on Public Works—				
Voted	11,39,66,000	7,58,64,523	3,81,01,477	..
Charged	9,38,000	3,654	9,34,346	..
50. Capital Outlay on Schemes of Government Trading—				
Voted	1,48,66,19,000	90,37,20,186	58,28,98,814	..
Charged	20,000	..	20,000	..
Public Debt—				
Charged	46,02,83,000	43,90,31,368	2,12,51,632	..
52. Loans and Advances by State/Union Territory Governments—				
Voted	20,62,48,000	13,97,06,965	6,65,41,035	..
Total—				
Voted	4,21,87,35,001	3,30,87,39,094	93,52,15,509	2,52,19,602
Charged	77,06,59,400	71,49,63,923	5,68,19,658	8,24,181
Grand Total	4,98,93,94,401	4,02,37,03,017	99,17,35,167	2,60,43,783

The expenditure shown above does not include an expenditure of Rs. 131 under the major head "64—Famine Relief" met out of an advance from the Contingency Fund sanctioned on 31st March, 1966.

Summary of Appropriation Accounts—contd

The excess over the following grants requires regularisation —

Number of Grant	Name of the Grant.
4	Taxes on Vehicles.
8	Registration Fees.
9	Interest on Debt and other obligations
11	Parliament, State/Union Territory Legislatures.
20	Medical.
21	Public Health.
24	Animal Husbandry.
28	Industries—Cinchona.
32	Miscellaneous Social and Developmental Organisations— Excluding Welfare of Scheduled Tribes and Castes and other Backward Classes
46	Partition Payments

The excess over the charged portion of the following grants also requires regularisation —

Number of Appropriation	Name of Appropriation
33	Irrigation
39	Pensions and Other Retirement Benefits
45	Miscellaneous—Expenditure on Displaced Persons

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

The reconciliation between the total expenditure according to the Appropriation Accounts for 1966-67 and the Finance Accounts for that year is shown below —

	Voted	Charged
	Rs	Rs
Total expenditure according to the Appropriation Accounts	3,30,87,39,094	71,49,63,923
<i>Deduct</i> —Total of recoveries .. .	1,44,76,76,540	1,28,735
Net total expenditure as shown in Statement No 10 of the Finance Accounts	1,86,10,62,554	71,48,35,188

The details of the recoveries referred to are given in Appendix II (Pages 177-181).

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Article 149 of the Constitution of India read with paragraph 11(4) of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947. On the basis of the information and explanations that my officers have obtained, I certify that these accounts are correct, subject to the observations in the Audit Report, 1968.



New Delhi :

Comptroller and Auditor-General of India.

The 29 AUG 1968.

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

		Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
		Rs.	Rs.	Rs.
Major Head "4—Taxes on Income other than Corporation Tax".				
		Rs.		
Voted—				
Original	7,51,000	7,55,000	7,44,355	—10,645
Supplementary	4,000			
Amount surrendered during the year (March, 1967)		..	.	12,343
Charged—				
Original	1,000	1,000	..	—1,000
Supplementary	..			
Amount surrendered during the year (March, 1967)		..	..	1,000

Grant No. 2—Land Revenue.

		Total Grant or Appropriation	Actual Expenditure.	Excess + Saving—
		Rs	Rs.	Rs.
Major Heads "9—Land Revenue", "76—Other Miscellaneous Compensations and Assignments" and "92—Payment of Compensation to Landholders, etc., on the abolition of the Zamindari System".				
		Rs		
Voted—				
Original	9,03,13,000	9,03,13,000	8,02,90,036	—1,00,22,964
Supplementary	..			
Amount surrendered during the year (March, 1967)		..	..	79,69,832
Charged—				
Original	5,00,000	5,80,000	3,49,453	—2,30,547
Supplementary	80,000			
Amount surrendered during the year		..	..	Nil

Notes and comments—

Voted Grant

(i) Of the saving of Rs. 1,00·23 lakhs, only an amount of Rs. 79·70 lakhs was surrendered and that too on the 31st March, 1967.

(ii) The saving occurred mainly under the following group-heads :—

	Total Grant.	Actual Expenditure.	Excess+ Saving—
			(In lakhs of rupees)
“92—Payment of Compensation to Landholders, etc., on the abolition of the Zamindari System”.			

A—Cash compensation—

Final compensation in lieu of acquired lands—

O	..	3,00·00	}	2,02·10	2,00·11	-1·99
R	..	-97·90				

The total saving of Rs. 99·89 lakhs forming nearly one-third of the original provision, was attributed to observance of economy in expenditure.

There were considerable savings under this group-head during the preceding five years, as indicated below :—

Year	Original provision.	Total/Net saving.	Percentage of saving to the original provision.	Reasons.	
(In lakhs of rupees)					
1961-62	..	3,00·00	2,97·94	99·3	} Shortfall in payment of compensation owing to non-preferment of claims by the ex-intermediaries.
1962-63	..	3,30·00	3,00·72	91·1	
1963-64	..	2,00·00	97·31	48·7	
1964-65	..	2,70·00	1,28·76	47·7	
1965-66	..	3,00·00	1,29·00	43	

(iii) In the following group-heads also, the provision remained unutilised to a substantial extent :—

	Total Grant.	Actual Expenditure.	Excess+ Saving—
	(In lakhs of rupees)		
“9—Land Revenue”.			
B—Management of Government Estates—			
B(d)—Administration of West Bengal Agricultural Lands and Fisheries (Acquisition and Re-settlement) Act, 1958—			
O	3.37	0.35	0.35
R	-3.02		

The net saving of Rs. 3.02 lakhs forming 89.6 per cent. of the original provision was attributed mainly to non-acquisition of land or fisheries under the Act owing to non-finalisation of proposals and observance of economy in expenditure.

Saving under this group-head in the preceding two years formed 87 per cent. and 80.6 per cent. of the original provision.

C—Survey, Settlement and Record Operations—

C(d)—Major Survey Operation—

O	3.65	2.68	2.50
R	-0.97			-0.18

The total saving of Rs. 1.15 lakhs (31.5 per cent. of the provision) was attributed mainly to non-filling up of posts and non-purchase of instruments, tents and stores, as a measure of economy.

C(g)—Demarcation of boundary between West Bengal and East Pakistan—

O	5.30	3.69	2.78
R	-1.61			-0.91

Of the total saving of Rs. 2.52 lakhs forming 47.5 per cent. of the original provision, a saving of Rs. 1.61 lakhs was attributed to—

- (a) non-filling up of posts on account of stoppage of work as a result of Indo-Pak conflict (Rs. 1.14 lakhs), and
- (b) observance of strict austerity measures in respect of contingent expenditure (Rs. 0.47 lakh).

The reasons for the final saving of Rs 0 91 lakh were not furnished by the controlling officer

In the preceding year also, there was a saving of Rs. 3 22 lakhs (50 7 per cent. of the provision) under this group head

	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
E—Expenditure in connection with ex Zamindari Estates—			
E(b)—Outlay on Improvement—			
O 24 54	} 17 62	17 06	+6 54
R —6 92			

The net saving of Rs 6 58 lakhs (26 8 per cent of the original provision) was stated to be due to—

- (a) non-execution of some schemes in two districts for want of land,
- (b) non-construction of bridge and sluice in one district for technical difficulties,
- (c) non-payment of cost of work in a district on account of non receipt of contractors' claims, and
- (d) non-payment of the amount for requisition and acquisition of land in a district for technical difficulties

Considerable saving ranging between 41 6 per cent and 49 per cent of the provision occurred under this group head during the preceding five years

(iv) In the following case, substantial excess remained uncovered though there was scope for providing additional funds by re-appropriation to cover the excess in view of the overall saving of Rs 1,00 23 lakhs in this grant—

	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
“76—Other Miscellaneous Compensations and Assignments”.			
(iv) Annuities for religious and charitable units on account of acquired lands—	17 00	25 46	+ 8 46

The actual expenditure exceeded the original provision by more than 49 per cent, the reasons for the excess were not furnished

(v) In the following cases, additional funds provided by re-appropriation as late as on the 31st March, 1967 proved entirely unnecessary —

	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
“9—Land Revenue”.			
E—Expenditure in connection with ex-Zamindari Estates—			
E(a)—Collection of Revenue—			
O 1,65 72	} 1,72 28	1,65 56	—6 72
R 6 56			

			Total Grant.	Actual Expenditure.	Excess+ Saving—
(In lakhs of rupees)					
H—Works—					
O ..	..	1.25	1.62	0.13	-1.49
R ..	..	0.37			

Reasons for the additional funds provided by reappropriation and for the final savings in the above two group-heads were not furnished by the controlling officer.

(vi) In the following case no provision was made in the budget; funds provided by reappropriation on the last day of the financial year also proved largely in excess of requirements.

			Total Grant.	Actual Expenditure.	Excess+ Saving—
(In lakhs of rupees)					
“92—Payment of compensation to land-holders, etc., on the abolition of the Zamindari System”.					

**B—Payment by Estates Acquisition
(Compensation Bonds—**

O	21.08	6.03	-15.05
R	21.08			

Reasons for the final saving of Rs. 15.05 lakhs (71.4 per cent. of the reappropriated amount) were not furnished by the controlling officer (February, 1968).

Charged Appropriation

(i) In view of the saving of Rs. 2.31 lakhs forming 39.8 per cent. of the total provision, the supplementary appropriation of Rs. 0.80 lakh obtained in March, 1967 proved entirely unnecessary.

(ii) Substantial saving occurred under the following group-head :—

			Total Appropriation	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)					
“76—Other Miscellaneous Compensations and Assignments”.					

(vi) Compensation to local bodies, etc.—	4.50	2.25	-2.25
--	------	------	-------

The reasons for the final saving of Rs. 2.25 lakhs forming 50 per cent. of the original appropriation were not furnished by the controlling officer (February, 1968).

Grant No. 3—State Excise Duties.

15

			Total Grant or Appropriation	Actual Expenditure	Excess+ Saving—
			Rs.	Rs.	Rs.
Major Head	"10—State Excise Duties".	Rs.			
Voted—					
Original	..	68,35,000	} 71,02,000	69,95,822	-1,06,178
Supplementary		2,67,000			
Amount surrendered during the year (March, 1967)			..	..	1,61,000
Charged—					
Original	..	1,000	} 1,000	..	-1,000
Supplementary		..			
Amount surrendered during the year (March, 1967).			..	..	895

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

			Total Grant	Actual Expenditure	Excess+ Saving—
			Rs.	Rs.	Rs.
Major Head	"11—Taxes on Vehi- cles".	Rs.			
Original	..	11,75,000	} 12,45,000	13,23,671	+78,671
Supplementary		70,000			
Amount surrendered during the year.			..	..	Nil

Notes and comments—

(i) The excess expenditure of Rs. 78,671 over the voted grant requires regularisation.

(ii) The excess was the net result of excesses of Rs. 1.01 lakhs under three sub-heads partly counterbalanced by cent per cent. savings (Rs. 0.22 lakh) under two other sub-heads. The sub-heads under which the excess occurred are given in Appendix—I.

Grant No. 5—Sales Tax.

		Total Grant or Appropriation	Actual Expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Major Head "12—Sales Tax".				
	Rs.			
Voted—				
Original ..	44,77,000	} 44,77,000	43,88,217	—88,783
Supplementary ..				
Amount surrendered during the year (March, 1967).		..	..	30,000
Charged—				
Original ..	1,000	} 1,000	..	—1,000
Supplementary ..				
Amount surrendered during the year (March, 1967).		..	..	1,000

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 ..	19,49,000	} 19,49,000	17,57,068	—1,91,932
Supplementary ..				
Amount surrendered during the year (March, 1967).		..	..	1,36,300

Grant No. 7—Stamps (All Voted).

17

			Total Grant	Actual Expenditure	Excess + Saving —
			Rs.	Rs.	Rs.
Major Head "14—Stamps".					
Rs.					
Original	..	20,53,000	} 21,43,000	20,37,944	—1,05,056
Supplementary	..	90,000			
Amount surrendered during the year			..	..	Nil

Notes and comments—

The supplementary grant as well as additional funds provided by re-appropriation proved entirely unnecessary under the following 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	..	10 00	} 12 18	9.81	—2 37
S	..	0 90			
R	..	1 28			

The expenditure fell short of the original provision by Rs 0 19 lakh. The supplementary grant of Rs 0 90 lakh was obtained in March, 1967 and the re-appropriation of Rs. 1 28 lakhs on the 30th March, 1967, to meet larger payment of discount on account of larger sale of stamps. This resulted in a final saving of Rs 2 37 lakhs, the reasons for which were not furnished by the controlling officer (February, 1968)

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

			Total Grant	Actual Expenditure	Excess + Saving —
			Rs.	Rs.	Rs.
Major Head "15—Registration Fees".					
Rs.					
Original	..	38,79,000	} 44,31,000	45,05,011	+74,011
Supplementary	..	5,52,000			
Amount surrendered during the year			..	..	Nil

Notes and comments—

(i) The excess of Rs. 74,011 over the grant requires regularisation. In the previous year also, the expenditure exceeded the grant by Rs 1 29 lakhs.

(ii) The sub-heads under which the excess occurred are given in Appendix—I.

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.		
<i>Voted—</i>			
Original ..	60,00,000	} 60,00,000	60 43,114
Supplementary ..	..	
Amount surrendered during the year (March, 1967)	..	..	1,99,984
<i>Charged—</i>			
Original ..	20,73,04,000	} 23,07,56,000	19,94,21,689
Supplementary ..	2,34,52,000		
Amount surrendered during the year (March, 1967)	..	..	99,93,391

Notes and comments—**Voted Grant**

(i) The excess of Rs 43,114 over the grant requires to be regularised

(ii) A sum of about Rs. 2 lakhs was surrendered on the 31st March, 1967 but eventually there was no saving available under the grant.

(iii) The sub-head under which the excess occurred is given in Appendix—I.

Charged Appropriation

(i) In view of the final saving of Rs. 3,13 34 lakhs forming 15.1 per cent of the original provision of Rs 20,73 04 lakhs, the supplementary provision of Rs 2,34 52 lakhs obtained in March, 1967 proved unnecessary.

(ii) Out of the unutilised amount of Rs 3,13 34 lakhs in the Appropriation, only an amount of Rs 99 93 lakhs was surrendered and that too on the 31st March, 1967

(iii) Considerable saving has been a regular feature under the appropriation. The saving ranged between Rs. 2,04 94 lakhs and Rs 3,02 27 lakhs during the last three years

Reasons for saving during these years or during 1966-67 have not been furnished.

(iv) The supplementary provision/re-appropriation proved unnecessary in the following group-heads —

	Total Appropriation	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)			
A 1(1)(c)—Interest on cash credit advances from State Bank—			
<i>O</i> .. 85 00	78.60	78.60	..
<i>S</i> . 27 00			
<i>R</i> —33 40			

The saving of Rs 33 40 lakhs forming 29.8 per cent of the provision of Rs 1,12 lakhs, was stated to be due to non-payment of interest in full due to the State Bank, reasons for which were not furnished by the controlling officer

A 1(1)(d)—Interest on other loans—

<i>O</i> 37 23	3 93	19 14	+15 21
<i>S</i> 22 08			
<i>R</i> —55 38			

The net saving of Rs 40 17 lakhs forming 67.7 per cent. of the provision of Rs 59 31 lakhs was stated to be due to non-payment of interest in full to the Life Insurance Corporation National Co-operative Development Corporation and Heavy Engineering Corporation. Reasons for non-payment in these cases were not furnished by the controlling officer

B Interest on Inter-Governmental Debt—

<i>O</i> 15,61 33	17,36 98	15,02 00	—2,34.98
<i>S</i> 1,74 44			
<i>R</i> . 1 21			

The actual expenditure fell short of the original provision by Rs 59 33 lakhs. The supplementary grant of Rs 1,74 44 lakhs increased the final saving to Rs 2,33 77 lakhs. The Department further augmented the provision by re-appropriation of Rs 1 21 lakhs in March, 1967. The reasons for the final saving of Rs 2,34 98 lakhs were not furnished by the controlling officer.

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

		Total Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving — Rs.
Major Head "17—Appropriation for Reduction or Avoidance of Debt".				
	Rs.			
<i>Original</i> ..	4,64,39,000	4,67,75,000	4,67,75,000	..
<i>Supplementary</i> ..	3,36,000			
<i>Amount surrendered during the year</i>		..	..	<i>Nil</i>

Notes and comments—

The expenditure under the Appropriation represents contribution of Rs. 3,66.91 lakhs to the Sinking Fund and Rs. 1,00.84 lakhs to the Depreciation Fund for amortisation of loans raised in the open market.

The balances in these funds at the end of 1966-67 were as follows :—

			(In lakhs of rupees)
<i>Sinking Fund</i> ..	..	..	24,03.86
<i>Depreciation Fund</i>	..	..	6,46.54

Accounts of the transactions of the Sinking Fund and Depreciation Fund are given in statement No. 19 at pages 154-155 of the Finance Accounts, 1966-67.

Grant No. 11—Parliament, State/Union Territory Legislatures.

		Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess + Saving — Rs.
Major Head "18—Parliament, State/ Union Territory Legislatures".				
	Rs.			
Voted—				
<i>Original</i> ..	82,19,000	97,71,000	1,02,08,936	+4,37,936
<i>Supplementary</i> ..	15,52,000			
<i>Amount surrendered during the year (March, 1967)</i>		..	..	2,04,710
Charged—				
<i>Original</i> ..	73,000	91,651	64,661	—26,990
<i>Supplementary</i> ..	18,651			
<i>Amount surrendered during the year</i>		..	..	<i>Nil.</i>

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

(iv) Substantial saving occurred under the following group head :—

			Total Grant	Actual Expenditure	Excess + Saving —
			(In lakhs of rupees)		
A—State/Union Territory Legislatures—					
A(i)—Legislative Assembly—					
O	..	15.37	12.37	12.20	—0.17
R	..	—3.00			

The total saving of Rs. 3.17 lakhs (20.6 per cent. of the original provision) was stated to be due mainly to shorter duration of sessional period with less number of meetings than anticipated.

Grant No. 12—General Administration.

		Total Grant or Appropriation	Actual Expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Major head "19—General Administration".				
		<i>Rs.</i>		
Voted—				
Original	5,01,72,000	5,29,22,000	5,16,16,811	—13,05,189
Supplementary	27,50,000			
Amount surrendered during the year (March, 1967)		..	..	19,46,605
Charged—				
Original	13,19,000	15,01,000	14,33,916	—67,084
Supplementary	1,82,000			
Amount surrendered during the year (March, 1967)		..	..	41,205

Notes and comments—

Voted Grant

(i) The saving of Rs. 13.05 lakhs in the grant formed 47.5 per cent. of the supplementary grant of Rs. 27.50 lakhs obtained in March, 1967. The supplementary grant thus proved excessive.

In the previous three years also, the supplementary grant obtained towards the end of the year proved largely excessive. The position is given below —

Year	Saving	Percentage of saving to the supplementary provision.
		(In lakhs of rupees)
1963-64	7 26	34 1
1964-65	16 24	49 6
1965-66	8.05	50 6

(ii) In the following group-head, reduction of provision by reappropriation made on the 31st March, 1967 proved excessive:—

	Total Grant	Actual Expenditure	Excess + Saving —
	(In lakhs of rupees)		
G—Miscellaneous—			
G(2)—Miscellaneous—			
O	24 15	19 08	20 17
R	—5 07			+1.09

The expenditure fell short of the original provision by Rs 3 98 lakhs only. The department surrendered a sum of Rs 5 07 lakhs as surplus to requirement following a post budget decision to enforce economy. This converted the saving into the final excess of Rs 1 09 lakhs. The reasons for the final excess were not furnished by the controlling officer.

Grant No. 13—Administration of Justice.

Major Head "21—Administration of Justice".	Total Grant or Appropriation Rs	Actual Expenditure Rs	Excess + Saving — Rs
Voted—			
Original	1,37,82,000	1,40,65,161	—64,839
Supplementary	3,48,000		
Amount surrendered during the year (March, 1967)			50,000
Charged—			
Original	45,89,000	47,63,834	—37,166
Supplementary	2,12,000		
Amount surrendered during the year (March, 1967)			25,850

Notes and comments—

Voted Grant

In the following case, the original provision remained wholly unutilised —

	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
O—Lump provision for separation of the Judiciary from the Executive—			
O	6 80	0 11	..
R	—6 69		
			—0 11

The entire provision remained unutilised due to non-implementation of the scheme as final decision for execution of the scheme was not taken by Government. In the previous year also, an equivalent amount remained entirely unutilised.

Grant No. 14—Jails (All Voted).

	Total Grant	Actual Expenditure	Excess + Saving —
	Rs.	Rs	Rs.
Major Head "22— Jails".			
	Rs		
Original	1,53,12,000	1,87,55,000	1,77,66,111
Supplementary	34,43,000		
Amount surrendered during the year (March, 1967)		..	6,72,000

Notes and comments—

(a) The saving of Rs 9 89 lakhs (28 7 per cent of the supplementary provision) indicates that the supplementary provision of Rs 34 43 lakhs obtained in March, 1967 was excessive. Out of the saving, a sum of Rs 6 72 lakhs only (68 per cent) was surrendered only on the 31st March, 1967.

(ii) The supplementary provision proved excessive in the following cases :—

			Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)					
A—Jails—					
A (a) Central Jails—					
O	..	55 80	62 61	61 72	—0 89
S	..	11 14			
R	..	—4 33			

The total saving of Rs 5 22 lakhs formed 46 8 per cent of the supplementary provision. Of this, Rs 4 43 lakhs was stated to be due to non-utilisation of provision made in the supplementary grant for recoupment of advance from the Contingency Fund obtained in 1965-66; actually no such advance has been taken.

B—Jail Manufactures—

B(4) —Presidency Jail—

O	.	6 52	7 58	7 53	—0 05
S	..	2 03			
R	.	—0 97			

The total saving of Rs 1 02 lakhs formed 50 2 per cent. of the supplementary provision for purchase of raw materials and tools and plant. The saving was stated to be mainly due to non-installation of new ghans.

B(5)—Central Jails—

O	..	11 23	13 63	11.97	—1.66
S	..	2 00			
R	..	0 10			

The supplementary grant of Rs 2 lakhs was obtained for meeting rise in price of raw material. The net saving of Rs 1 26 lakhs forming 63 per cent. of the supplementary grant was attributed to non-raising of debits by the Government of Bihar for woollen yarn supplied to Dum-Dum Central Jail during 1963-64 and 1964-65.

Grant No. 15—Police.

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving—
	Rs	Rs.	Rs.
Major Head "23—Police".			
Rs.			
Voted—			
Original ..	15,07,49,000	15 07,49,000	14,71,32,378
Supplementary ..	..	
Amount surrendered during the year (March, 1967)	..	..	11,19,400
Charged—			
Original ..	10 000	93,300	93,168
Supplementary ..	83,300		
Amount surrendered during the year	..	..	Nil.

Notes and comments—**Voted Grant**

(i) Out of the saving of Rs. 36.17 lakhs, only a sum of Rs. 11.19 lakhs was surrendered and that too on the last day of the financial year.

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

	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
C—District Executive Force—			
(c) Other Police—			
O ..	1,38 36	..	..
R ..	—1,38 36		

The saving of the entire provision of Rs 1,38 36 lakhs was stated to be due to a post-budget decision of adjustment of charges relating to Border Police directly against the Central Budget (Rs. 96 36 lakhs) and taking over of Armed Police Battalion by Government of India (Rs 42 00 lakhs)

(a) District Police—

O ..	7,59 90	7,41.55	7,42.03	+0.48
R ..	—18.35			

The saving is stated to be due to—

- (a) exhibition of expenditure in connection with the cordoning work (Rs 31 86 lakhs) originally provided for under this head under 'I—Miscellaneous—(b)—Extra Police Force—Cost of Police Force employed for cordoning work' by reappropriation,
- (b) non-purchase of new vehicles (Rs 29 17 lakhs), and
- (c) non-filling up of posts (Rs 8 59 lakhs) partly counterbalanced by excess expenditure of Rs 51 75 lakhs on various items.

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

	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
I—Miscellaneous—			
(c) Loss on sale of subsidised food-stuff to Police Force and N. V. F Personnel—			
O			
R 45 00	45 00	16 29	—28 71

The reasons for the final saving of Rs 28 71 lakhs forming 63 8 per cent. of the provision made by reappropriation on the 31st March, 1967 were not furnished by the controlling officer (February, 1968).

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 66,75,000			
Supplementary 1,26,000	68,01,000	67,28,122	—72,878
Amount surrendered during the year (March, 1967).	..	..	87,470

28 **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 ..	4,57,05,000	4,57,05,000	4,37,33,740
Supplementary ..	..	
Amount surrendered during the year (March, 1967).	..	..	28,79,795
Charged—			
Original ..	2,000	29,000	27,259
Supplementary	27,000		
Amount surrendered during the year (March, 1967).	..	..	1,300

Notes and comments—

Voted Grant

(i) Substantial portion of the original provision remained unutilised under the following group-heads :—

	Total Grant	Actual Expenditure	Excess + Saving—
D-MISCELLANEOUS—			
D(e)-Food—			
(In lakhs of rupees)			
D (e) (vii)—Directorate of storage—			
O ..	47.66	23.95	24.56
R ..	—23.71		
			+0.61

The net saving of Rs.23.10 lakhs forming 48.5 per cent. of the original provision was attributed mainly to transfer of staff to some other departments and non-hiring of anticipated number of godowns.

D (e) (iv)—Calcutta (including Industrial Area) Rationing—

O ..	1,23.37	1,10.12	1,15.82
R ..	—13.25		
			+5.70

The net saving of Rs.7.55 lakhs was attributed mainly to unfilled vacancies and non-establishment of anticipated number of Government Stores in Calcutta during the year.

Grant No. 17—Miscellaneous Departments—Excluding Fire Services—concl'd. 29

During the preceding two years also, substantial saving for the same reasons occurred under this group-head ; Rs. 36.21 lakhs (27.6 per cent. of the original provision) in 1965-66 and Rs. 11.41 lakhs (80.8 per cent. of the supplementary provision) in 1964-65.

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

D(e) (viii)—Directorate of Inspection and quality control—

O	..	3.83	} 2.71	2.68	—0.03
R	..	—1.12			

The total saving of Rs.1.15 lakhs forming 30 per cent. of the original provision was attributed mainly to unfilled vacancies and transfer of staff to the Food Corporation of India.

(ii) The following is a case of substantial excess over the original provision—

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

D(e) (ii)—Directorate of District Distribution, Procurement and Supply—

O	..	64.55	} 77.03	77.21	+0.18
R	..	12.48			

The additional funds (Rs. 12.48 lakhs) provided by reappropriation formed nearly one-fifth of the original provision of Rs.64.55 lakhs and were stated to be intended for reimbursement of expenditure on cordoning work to other Departments.

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

			Total Grant	Actual Expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
Major Head "27—Scientific Departments".					
		Rs.			
Original	..	77,000	} 77,000	52,630	—24,370
Supplementary	..	..	
Amount surrendered during the year			..	..	Nil

Grant No. 19—Education.

	Total Grant or Appropriation	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Head "28—Education".			
Rs.			
Voted—			
Original ..	37,74,82,000	} 37,74,82,000	37,04,73,975
Supplementary ..			
Amount surrendered during the year	..	..	Nil
Charged—			
Original ..	..	} 36,000	..
Supplementary	36,000		
Amount surrendered during the year	..	..	Nil

Notes and comments—**Voted Grant**

(i) No portion of the saving of Rs. 70.08 lakhs was surrendered by the Department.

(ii) An amount of nearly Rs. 5 crores out of the provision made for the Development Schemes under the two following group-heads remained unutilised :—

	Total Grant.	Actual Expenditure.	Excess+ Saving—	Percentage of saving to the provision.
	(In lakhs of rupees)			
W(i)—Fourth Five-Year Plan—				
O ..	8,66.47	} 6,17.07	5,04.29	-1,12.78
R ..	-2,49.40			
W(ii)—Centrally-sponsored Schemes (New Schemes)—				
O ..	1,92.55	} 50.82	69.71	+18.89
R ..	-1,41.73			

The reasons for the saving have not been intimated. The saving occurred mainly under the following schemes :—

Serial No.	Name of the scheme.	Provision.	Saving.
		(In lakhs of rupees)	
STATE SECTOR			
1.	Development of Universities	91.00	63.26
2.	Free and Compulsory Primary Education (Universal)	90.00	62.87
3.	Development of Higher Secondary Schools (conversion and new)—Upgrading of High Schools into Higher Secondary Schools ..	79.92	83.92
4.	Junior Technical Schools (Age Group 14—17)	50.50	41.44
5.	Polytechnic—Diploma Courses	24.00	15.29
6.	Engineering Colleges—Degree and Post-Graduate	20.00	10.91
7.	Development of Teachers' Training facilities (including Basic)	17.50	14.61
8.	Development and Expansion of Educational facilities for children of age-group 14—17 ..	17.00	15.00
9.	Provision of terminal benefits for teachers in Primary Schools	10.00	10.00
CENTRALLY-SPONSORED SCHEMES			
1.	Teachers' Training facilities	25.00	19.91
2.	Improvement of educational facilities in backward area like Sunderban	25.00	24.88
3.	Improvement and expansion of Teachers' Training facilities under Advance Action ..	15.00	5.10

The saving was reappropriated to other group-heads ; two important such cases are given below :—

	Total Grant	Actual Expenditure	Excess+ Saving—	Percentage of saving to the provision
(In lakhs of rupees)				
G(i)(a)—Direct grants to non-Government Secondary Schools for Boys—				
O .. 2,57.69	3,90.60	3,64.68	—25.92	19.5
R .. 1,32.91				

Grant No. 19—Education—contd.

			Total Grant	Actual Expenditure	Excess+ Saving—	Percentage of saving to the provision
(In lakhs of rupees)						
K—Grants to Local Bodies for Primary Education for Boys and Girls—						
O	..	5,40·98	6,43·25	6,50·35	+7·10	20·2
R	..	1,02·27				

The circumstances in which the provision for grants-in-aid had to be substantially augmented during the year and the reasons why they could not be visualised at the time of the original budget have not been furnished.

(iii) In the following group-heads also, the original provision remained unutilised wholly or to a substantial extent ; in none of these cases, reasons for the saving were furnished by the controlling officer.

Group-head			Total Grant	Actual Expenditure	Excess+ Saving—	Percentage of saving to the provision
(In lakhs of rupees)						
University—						
D(b)—Regional Engineering College, Durgapur—			8.50	6.50	—2.00	23.5
D(c)—Training Colleges for Teachers—						
O	..	38.87	36.54	14.93	—21.61	61.6
R	..	—2.33				
Special—						
L—Government Special Schools—						
L(a) (i)—Training Schools for Masters—						
O	..	4.27	2.46	1.05	—1.41	75.4
R	..	—1.81				
L(d)—Reformatory Schools—						
Charges payable to other Governments—						
O	..	2.04	..	..	..	..
R	..	—2.04				

Group-head	Total Grant	Actual Expenditure	Excess+ Saving—	Percentage of saving to the provision.
(In lakhs of rupees)				
General—				
O—Inspection—				
O(i) (a)—Inspection—Men's Branch—				
O .. 26.61	20.19	19.92	-0.27	25.1
R .. -6.42				
O(i) (b)—Inspection—Women's Branch—				
O .. 3.36	2.22	2.06	-0.16	38.6
R .. -1.14				
T—Miscellaneous—				
T(a) Youth Welfare Works under Physical Director—				
O .. 4.88	4.16	3.11	-1.05	36.2
R .. -0.72				
T(f)—Auxiliary Cadet Corps—	3.00	..	-3.00	100
T(i)—Strengthening of Social Education Service—	2.32	1.07	-1.25	53.9
T(j)—Establishment of Multi-purpose Schools—				
O .. 11.64	0.30	0.58	+0.28	95.0
R .. -11.34				

In the preceding three years also, the entire provision (Rs. 1.54 lakhs in 1963-64 and Rs. 2.04 lakhs in each year of 1964-65 and 1965-66) remained unutilised under the group-head "Reformatory Schools".

(iv) In the following cases, additional funds provided by re-appropriation proved largely excessive; reasons for providing the additional funds and for the final savings were not furnished by the controlling officer.

Group-head			Total Grant	Actual Expenditure	Excess+ Saving—	Percentage of final saving to additional funds.
(In lakhs of rupees)						
University—						
A—Grant to Universities—						
I	O ..	49.50	65 04	50.04	—15.00	96.5
	R ..	15.54				
Secondary—						
G—Direct grants to non-Government Secondary Schools—						
G(i) (b)—Direct grants to non-Government Secondary Schools for Girls—						
	O ..	1,20.57	1,65.91	1,32.71	—33.20	73.2
	R ..	45.34				

(v) In the following cases, additional funds provided by reappropriation proved largely inadequate. There was, however, scope for providing more funds in view of the saving of Rs.70.08 lakhs in this grant. Reasons for excess were not furnished by the controlling officer.

Group-head			Total Grant	Actual Expenditure	Excess+ Saving—	Percentage of additional provision to additional requirements
(In lakhs of rupees)						
University—						
E—Grants to non-Government Professional Colleges—						
	O ..	22.85	44.03	49.61	+5.58	79.1
	R ..	21.18				

Group-head	Total Grant	Actual Expenditure	Excess + Saving—	Percentage of additional provision to additional requirements
------------	-------------	--------------------	------------------	---

(In lakhs of rupees)

Secondary—

F—Government Secondary Schools—

F(a)—Government Secondary Schools for Boys—

O	..	23.37	} 24.53	34.55	+10.02	10.3
R	..	1.16				

(vi) In the following cases, re-appropriation of funds proved injudicious :—

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

(In lakhs of rupees)

University—

C—Grants to non-Government Arts Colleges—

C(ii)—Grants to non-Government Arts Colleges for Women—

O	..	26.70	} 30.11	26.27	—3.84
R	..	3.41			

D—Government Professional Colleges—

D(a)—Bengal Engineering College, Sibpur—

O	..	26.79	} 27.23	22.98	—4.25
R	..	0.44			

General—

T—Miscellaneous—

T(1)—Other Charges—

O	..	65.51	} 53.95	1,40.08	+86.13
R	..	—11.56			

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

The expenditure in the grant includes an amount of 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. The expenditure incurred for the purpose is, in the first instance, booked against provision made in this grant and finally charged to the fund (to the extent of the amount available therein) before the close of the financial year.

The expenditure incurred during the year amounted to Rs. 10.71 lakhs and an equivalent amount was charged to the fund.

The balance at the credit of the Fund on the 31st March, 1967 was Rs. 1.87 lakhs.

An account of the fund is given in statement No. 16 at page 110 of the Finance Accounts, 1966-67.

Grant No. 20—Medical.

		Total Grant or Appropriation	Actual Expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major Head "29—Medical".				
	Rs.			
Voted—				
Original	13,70,23,000	14,46,79,000	14,68,11,268	+21,32,268
Supplementary	76,56,000			
Amount surrendered during the year	..	..	..	Nil.
Charged—				
Original	..	657	..	—657
Supplementary	657			
Amount surrendered during the year	..	..	..	Nil.

Notes and comments—

Voted Grant

(i) The excess expenditure of Rs. 21,32,268 over the grant requires to be regularised.

(ii) Revised estimate framed towards the end of the financial year forecast an increased expenditure of Rs. 76.56 lakhs and supplementary grant was obtained accordingly in March, 1967, but this fell short of the actual additional requirement by 21.8 per cent.

(iii) The excess of Rs. 21.32 lakhs was the net result of excesses totalling Rs. 58.85 lakhs over the provision of Rs. 8,67.32 lakhs made under 61 sub-heads partly counter-balanced by savings amounting to Rs. 37.53 lakhs in the provision of Rs. 5,79.47 lakhs under 47 other sub-heads.

The sub-heads under which the excess occurred are given in Appendix—I.

(iv) The excess occurred mainly under the following sub-heads ; the reasons for the final excess were not furnished by the controlling officer.

		Total Grant	Actual Expenditure	Excess— Saving—
(In lakhs of rupees)				
L—Development Schemes—				
L(c)—Third Five-Year Plan and Committed Expenditure—				
O	1,25.73	1,53.58	1,66.53	+12.95
S	0.73			
R	27.12			

The provision made by reappropriation covered only 67.7 per cent. of the additional requirement of Rs. 40.07 lakhs. The reappropriation was made to meet mainly increased expenditure on (i) medical allowances and enhanced dearness allowances for the officers and establishment, (ii) supply of more medicines for treatment of patients and (iii) increased rate of patients' diet.

B—Hospitals and Dispensaries—

(a) Presidency Hospitals and Dispensaries—

B-5—Other Contingencies—

O	1,19.84	1,30.00	1,43.51	+13.51
S	6.43			
R	3.73			

The additional provision made by reappropriation fell short of actual requirement of Rs. 17.24 lakhs by 78.4 per cent. The provision of additional funds was stated to be due to increase in the cost of materials and in the number of patients.

(e)—R.G.Kar Hospital—

B-5—Other Contingencies—

O	15.41	16.41	24.86	+8.45
S	1.00			

The excess of Rs. 8.45 lakhs formed 51.5 per cent. of the total provision.

		Total Grant	Actual Expenditure	Excess + Saving—
		(In lakhs of rupees)		
(i)—Health Centres—				
Contingencies—				
O	52.00	60.00	68.00	+8.00
S	3.00			
R	5.00			

Additional funds obtained by supplementary grant and reappropriation in March, 1967 for the supply of more medicines and equipment to the Health Centres, could only meet half the additional requirement of Rs. 16.00 lakhs.

H—Provincialisation of Sadar
and Sub-divisional Hospitals—

H-5—Other Contingencies	..	87.30	91.12	+3.82
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(v) Substantial amounts remained unutilised under the following group-heads due largely to non-implementation/partial implementation of certain schemes. Reasons for final savings were not furnished by the controlling officer.

		Total Grant	Actual Expenditure	Excess + Saving—
		(In lakhs of rupees)		
L—Development Schemes—				
L(a)—Fourth Five-Year Plan—				
O	1,07.95	76.51	66.49	—10.02
R	—31.44			

The total shortfall of Rs. 41.46 lakhs formed 38.4 per cent. of the original provision. The provision for the following schemes remained wholly unutilised, reasons for which were not furnished by the controlling officer :—

Name of Scheme	Provision (In lakhs of rupees)
1. Training of Nurses	3.00
2. Improvement and establishment of Central Medical Stores and Regional Stores	1.25
3. Establishment of a School of Optometry	0.90
4. Upgrading of the Department of Forensic Medicine	0.75
5. Training of Dais	0.50
6. Reorganisation and strengthening of Health Transport Service	0.50

		Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)				
L(b)—Centrally-sponsored Schemes (New Schemes)—				
O	14.64	5.57	1.73	—3.84
R	—9.07			

Of the total saving of Rs. 12.91 lakhs forming 88.2 per cent. of the original provision, non-implementation of the following schemes accounted for a saving of Rs. 4.56 lakhs :—

- (a) Post-graduate Education and Research (Rs. 3.00 lakhs),
- (b) Upgrading of the Department of Forensic Medicine (Rs. 0.90 lakh), and
- (c) Dental Education and Service (Rs. 0.66 lakh).

C—Grants for Medical Purposes—

O	12.39	13.38	8.30	—5.08
S	1.54			
R	—0.55			

In view of the total shortfall of Rs. 5.63 lakhs forming 40.4 per cent. of the total provision, the supplementary grant proved entirely unnecessary.

(vi) *Suspense*—The expenditure in the voted grant includes an amount of Rs. 2,29.84 lakhs under the group-head “K—Suspense” which accommodates interim transactions for the purchase of medical stores by the Assistant Director of Health Services (Equipment and Stores) and their supply to different institutions.

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

(in lakhs of rupees)				
Opening balance	..	..	..	2,78.14
Gross Charges	..	..	..	2,29.84
<i>Deduct</i> —Issues to other Departments, Institutions, etc.				—2,03.80
Closing balance	..	..	..	3,04.18

Grant No. 21—Public Health.

			Total Grant or Appropriation	Actual Expenditure	Excess+ Saving—
			Rs.	Rs.	Rs.
Major Head "30—Public Health".					
			Rs.		
Voted—					
Original	..	7,08,29,000	} 7,67,74,000	7,85,30,815	+17,56,815
Supplementary		59,45,000			
Amount surrendered during the year			..	..	Nil
Charged—					
Original	..	..	} 587	..	—587
Supplementary		587			
Amount surrendered during the year			..	..	Nil

Notes and comments—

Voted Grant

(i) The excess expenditure of Rs.17,56,815 over the grant requires regularisation.

In the preceding year the excess under this grant amounted to Rs. 1,53·07 lakhs.

(ii) In view of the excess, the supplementary grant of Rs. 59.45 lakhs obtained in March, 1967 proved inadequate.

(iii) The excess of Rs.17.57 lakhs was the net result of excesses totalling Rs.82.23 lakhs over the provision of Rs. 4,53.93 lakhs under 52 sub-heads partly counter-balanced by savings amounting to Rs.64.66 lakhs in the provision of Rs.3,12.99 lakhs made under 90 other sub-heads. The sub-heads under which excess occurred are given in Appindix—I.

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

			Total Grant	Actual Expenditure	Excess+ Saving—
			(In lakhs of rupees)		
K—Suspense—					
O	..	50.00	} 2,65.29	2,99.13	+33.84
S	..	59.45			
R	..	1,55.84			

The original provision of Rs. 50.00 lakhs could not cover even one-fifth of the actual expenditure. The supplementary grant of Rs. 59.45 lakhs obtained in March, 1967 for purchase of water supply material covered only 23.9 per cent. of the additional requirement of Rs. 2,49.13 lakhs. The additional funds of Rs. 1,55.84 lakhs provided by reappropriation on the 31st March, 1967, mainly for adjustment of arrear bills, also proved inadequate. The final excess of Rs. 33.84 lakhs was stated to be due to adjustment of more book debit than anticipated.

Considerable excess occurred under this sub-head during the preceding three years also, as indicated below :—

Year				Total Provision	Final Excess
				(In lakhs of rupees)	
1963-64	..	..	..	34.00	57.53
1964-65	..	..	..	34.00	5.45
1965-66	..	..	..	56.00	1,54.85

(v) Large excess occurred under the following sub-heads also; additional funds provided by reappropriation on the last day of the financial year in some cases proved inadequate.

			Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)					
A—Public Health Establishment—					
A(b)—Public Health Engineering—					
A(b) (5)—Other Contingencies—					
O	..	2.94	4.00	15.77	+11.77
R	..	1.06			

The amount of Rs.1.06 lakhs provided by reappropriation in connection with the reorganisation of the Public Health Engineering Directorate covered only 8.3 per cent. of the additional requirements of Rs.12.83 lakhs. The reasons for the uncovered final excess of Rs.11.77 lakhs were not furnished by the controlling officer.

In the preceding year also, there was an uncovered final excess of Rs. 2.82 lakhs under the group-head "Public Health Engineering".

J—Development Schemes—

J(i)—Fourth Five-Year Plan—Control of Communicable Diseases—Malaria Eradication Scheme—Allowances, honoraria, etc.—

O	..	7.00	8.00	11.44	+3.44
R	..	1.00			

J(iii)—Third Five-Year Plan and Committed Expenditure—Control of Diseases—Malaria Maintenance—Allowances, honoraria, etc.—

O	..	8.00	9.50	10.77	+1.27
R	..	1.50			

Grant No. 21—Public Health—contd.

The additional funds of Rs. 1.00 lakh and Rs. 1.50 lakhs provided by re-appropriation under the foregoing two sub-heads were in connection with the payment of medical allowance and increased dearness allowance. The final excesses of Rs. 3.44 lakhs and Rs. 1.27 lakhs were attributed mainly to payment of dearness allowance at the enhanced rate and more expenditure on travelling allowance.

		Total Grant	Actual Expenditure	Excess+ Saving—
		(In lakhs of rupees)		
Chest Clinic-cum-Domiciliary Units—				
Contingencies—	..	1.70	6.18	+4.48

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

J—Development Schemes—

J(i)—Fourth Five-Year Plan—
Water Supply and Sanitation—
Urban Water Supply and Sanitation—
Grants-in-aid, contributions, etc.—

O	..	25.90	} 16.73	30.94	+14.21
R	..	—9.17			

The actual expenditure exceeded the original provision by Rs. 5.04 lakhs. The Department withdrew funds to the extent of Rs.9.17 lakhs by reappropriation on the last day of the financial year. This increased the uncovered final excess to Rs.14.21 lakhs, the reasons for which were not furnished by the controlling officer.

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

		Total Grant	Actual Expenditure	Excess+ Saving—	
		(In lakhs of rupees)			
J—Development Schemes—					
J(i)—Fourth Five-Year Plan—					
O	..	2,16.15	} 1,96.00	1,77.23	—18.77
R	..	—20.15			

The total saving of Rs.38.92 lakhs forming 18 per cent. of the original provision was attributed mainly to—

(a) non-implementation of the schemes—

- (i) "Local Development Works—Rural Water Supply" (Rs. 20.00 lakhs),
- (ii) "Prevention of Food Adulteration" (Rs. 3.00 lakhs),
- (iii) "Strengthening of Municipal Health Services" (Rs. 1.75 lakhs),
- (iv) "Students Health Services" (Rs. 1.00 lakh),
- (v) "Nutrition" (Rs. 1.00 lakh),

- (vi) "Establishment of Epidemiological Units" (Rs. 1.00 lakh),
 (vii) "Control of Haemorrhagic fever" (Acetes control) (Rs. 1.00 lakh),
 (viii) "Intensive Health and Family Planning Programme" (Rs. 0.50 lakh), and
 (b) meeting of expenditure on the scheme "Family Planning, Maternity and Child Welfare" partly from Centrally-sponsored schemes (New Schemes) (Rs. 8.05 lakhs).

The non-implementation of the schemes (ii) to (vii) was stated to be due to adoption of economy measure and deferment of less important schemes. The scheme at serial (i) could not be implemented as final decision regarding sharing of expenditure between the Centre and the State was not arrived at in time. The scheme at serial (viii) was stated to have been revised by the Government of India and as such could not be implemented.

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

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

O	..	2,16.50	} 75.59	62.22	—13.37
R	..	—1,40.91			

The total saving of Rs. 1,54.28 lakhs forming 71.3 per cent. of the original provision was attributed mainly to—

(a) non-implementation of the schemes—

- (i) "Raniganj Coal-Field Area Water Supply Scheme" (Rs. 75.00 lakhs),
 (ii) "Local Development Work—Rural Water Supply" (Rs. 20.00 lakhs),
 (iii) "Intensive Health and Family Planning Programme" (Rs. 11.00 lakhs),
 and

- (b) partial implementation of the scheme "Family Planning, Maternity and Child Welfare" (Rs. 45.31 lakhs).

The non-implementation of the scheme at serial (i) was stated to be due to late sanction of executive circle for the scheme. The scheme at serial (ii) could not be implemented as the final decision regarding sharing of expenditure between the Centre and the State was not arrived at in time. The remaining schemes were either not implemented or partially implemented on the advice of the Government of India as these were under revision.

In the preceding year, saving under the group-head "Centrally-sponsored Schemes" formed 85.9 per cent. of the total provision.

A—Public Health Establishment—

A(d)—Expenses on Family Planning Programme—

O	..	10.48	} 6.35	6.64	+0.29
R	..	—4.13			

The net saving of Rs. 3.84 lakhs forming 36.6 per cent. of the original provision was stated to be mainly due to non-filling up of vacancies in certain posts.

Grant No. 21—Public Health—concl'd.

			Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)					
D—Bacteriological Laboratories—					
O	..	4.58	4.19	3.39	—0.80
R	..	—0.39			

The total unutilised provision of Rs.1.19 lakhs (26 per cent. of the provision) was attributed partly to suspension of manufacture of A. C. Vaccine and partly to unfilled vacancies.

F—Leprosy—

O	..	12.74	11.91	10.12	—1.79
R	..	—0.83			

The total saving of Rs.2.62 lakhs forming 20.6 per cent. of the provision was stated to be partly due to vacant posts and partly due to supply of smaller quantity of stores to the Leprosy Clinics.

(vii) The expenditure in the grant includes an amount of Rs.2,99.13 lakhs booked under the group-head "K—Suspense" which accommodates interim transactions for the purchase and supply of equipment and other materials for "Water Supply and Sanitation" and other schemes of the Public Health Department.

The nature and accounting procedure of the transactions under the head 'Suspense' have been explained at pages 88-89 in Note (xiii) 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	Net actuals	Closing balance
(In lakhs of rupees)					
30—Public Health—					
Purchases ..	—2,63.87	1,10.19	1,55.01	—44.82	—3,08.69
Miscellaneous Public Works Advances ..	49.77	28.94	40.52	—11.58	38.19
Stock ..	31.19	1,60.00	1,48.57	11.43	42.62
Total ..	—1,82.91	2,99.13	3,44.10	—44.97	—2,27.88

		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	..	18,18,43,000	} 19,43,82,000	17,05,17,232	—2,38,64,768
Supplementary		1,25,39,000			
Amount surrendered during the year (March, 1967)		12,80,727
Charged—					
Original	..	1,000	} 62,000	1,000	—61,000
Supplementary		61,000			
Amount surrendered during the year		Nil

Notes and comments—**Voted Grant**

(i) Out of the unutilised amount of Rs.2.39 crores (12.3 per cent. of the total provision), a sum of Rs. 12.81 lakhs only was surrendered and that too on the last day of the financial year.

(ii) In view of this large shortfall in expenditure under the grant, supplementary grant of Rs.1,25.39 lakhs obtained in March, 1967 proved unnecessary.

Revised estimates framed towards the end of financial year anticipated increased expenditure for development schemes mainly under the Fourth Five-Year Plan. The supplementary grant was accordingly obtained to cover the estimated excess; but the expenditure under the grant as a whole fell short of even the original provision by Rs.1,13.26 lakhs.

In the previous year, the forecast of additional requirements made in the revised estimate framed in February was also wide off the mark (supplementary grant of Rs.1,19.58 lakhs obtained according to the forecast met roughly two-thirds of the actual requirements of Rs.1,68.75 lakhs).

(iii) The supplementary grant proved unnecessary in the following group-head:—

		Total Grant	Actual Expenditure	Excess + Saving—	
		(In lakhs of rupees)			
31—Agriculture—					
L—Development Schemes—					
L(a)—Fourth Five-Year Plan—					
O	..	6,63.44	} 6,87.00	6,05.77	—81.23
S	..	34.40			
R	..	—10.84			

Additional funds of Rs.34.40 lakhs were obtained in March, 1967 for meeting anticipated increase in expenditure under various schemes. The expenditure, however, fell short of the total provision by Rs. 92.07 lakhs due to non-implementation/partial implementation of a number of schemes, as indicated below :—

(a) The entire provision amounting to Rs.37.99 lakhs under 39 out of 160 schemes provided for in this group-head remained unutilised due to non-finalisation of schemes. Most of them were continued from the Third Five-Year Plan as spillover schemes.

Names of the major schemes are indicated below :—

Sl. No.	Name of Scheme	Provision (In lakhs of rupees)	Brief particulars of the scheme
1.	Area Programme in irrigated areas.	10.00	The scheme sponsored by the Central Government envisaged introduction of area programme in the command of River Valley Projects, Deep Tubewells and River Lift Irrigation Schemes.
2.	Establishment of State-owned Cold Storage at Garbeta.	4.70	The scheme aimed at establishment of a cold storage for preservation of seed potato.
3.	Setting up of Agricultural Seed Stores.	4.00	The scheme envisaged setting up of 100 new stores.
4.	Sewage and Sludge Utilisation Scheme.	3.56	The scheme envisaged tapping of sewage water for benefit of Agriculture.
5.	Establishment and development of workshop wings attached to Gramsevak Training Centres.	1.68	The scheme aimed at establishing six workshop wings to impart training to 240 Block Fitter Mechanic.

(b) Besides, due to partial implementation of a number of schemes provision amounting to Rs. 71.28 lakhs (out of the total provision of Rs. 1,23.77 lakhs) remained unutilised; some of the major schemes are mentioned below :—

Sl. No.	Name of Scheme	Provision	Shortfall and its percentage to the provision	Reasons for the shortfall	Brief particulars of the scheme
(In lakhs of rupees)					
1	Calcutta Sludge distribution scheme.	10.37	8.87 (85.5)	Distribution of less quantity of sludge than anticipated.	The scheme envisaged distribution of 15,000 tonnes of sludge to the progressive cultivators during the year.

Sl. No.	Name of Scheme	Provision	Short-fall and its percentage to the provision	Reasons for the shortfall	Brief particulars of the scheme
(In lakhs of rupees)					
2	Green Manuring Scheme.	10.00	5.84 (58.4)	Non-fulfilment of target due to severe drought.	The scheme aimed at distributing dhaincha seeds to farmers for green manuring.
3	Development of Potato.	16.00	7.14 (44.6)	Less cultivation than originally expected.	The scheme envisaged to bring 2 lakhs acres under potato cultivation during the year.
4	Jute Development.	18.00	7.59 (42.2)	Non-existence of suitable Co-operative Societies for undertaking preparation of fertiliser mixture and also non-availability of improved jute seeds.	The scheme aimed at increasing yield per acre and reaching the target of 3.8 bales per acre during the year.
5	Lift Irrigation from rivers and beels.	20.00	14.50 (72.5)	Less operational cost owing to installation of the pumping units towards the end of the year.	The scheme envisaged installation of 100 pumping units during the year.
6	Minor Irrigation	34.40	15.24 (44.3)	Reasons are awaited	The scheme aimed at bringing 50,000 acres under small and minor (Surface Water) irrigation during the year.
7	Shallow Tube-wells.	15.00	12.10 (80.7)	Reasons are awaited.	The scheme envisaged sinking of shallow tube-wells for irrigation purposes in areas where the water level is comparatively high.

(iv) The shortfall in the grant occurred mainly under the following group-heads:—

	Total Grant	Actual Expenditure	Excess + Saving—
			(In lakhs of rupees)
31—Agriculture—			
L—Development Schemes—			
L(e)—Schemes Outside the State Plan—			
Intensive Food Production Schemes—			
O	5,02.38	3,60.20	—1,42.00
R	—0.18		
	5,02.20		

The total shortfall of Rs. 1,42.18 lakhs formed 28.3 per cent. of the original provision.

Since 1953-54, a special scheme for large scale supply of chemical fertilisers through agents is in operation. The shortfall was explained as due to distribution of less quantity of fertilisers and non-payment of distributors' claim owing to non-settlement of disputes over the Government's dues and distributors' claim.

L(c) Third Five-Year Plan and Committed Expenditure—

O	1,07.94	1,02.96	91.11	—11.85
R	—4.98			

The total shortfall of Rs. 16.83 lakhs forming 15.6 per cent. of the original provision was stated to be mainly due to—

- repair works not undertaken during the year (Rs. 9.62 lakhs),
- non-filling-up of posts (Rs. 1.28 lakhs), and
- non-receipt of estimates for maintenance of Agricultural Schools and Training Centres (Rs. 1.40 lakhs).

(v) Substantial shortfall also occurred under the following group-heads:—

	Total Grant	Actual Expenditure	Excess + Saving—
			(In lakhs of rupees)
31—Agriculture—			
B—Superintendence—			
O	26.01	20.92	+0.75
R	—5.84		
	20.17		

The net shortfall of Rs. 5.09 lakhs formed 19.5 per cent. of the original provision, the reasons for which were not furnished by the controlling officer (February, 1968).

E—Agricultural Experiments and Research—

E(c)—Expenses out of the grants from the Central Committees—

O	2.48	1.52	0.92	—0.60
R	—0.96			

The total shortfall of Rs. 1.56 lakhs formed 62.9 per cent. of the original provision, the reasons for which were not furnished by the controlling authority (February, 1968).

(vi) *Subsidies*—The expenditure under the grant includes subsidies amounting to Rs. 4.98 lakhs paid to Companies, Corporation, etc., to compensate them for the loss sustained in selling fertilisers at a rate below the cost of production fixed by Government.

(vii) *Deposit Account of the grants made by the Indian Council of Agricultural Research*.—The expenditure under the grant includes an amount of Rs. 0.80 lakh met from the deposit account of the 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 the 31st March, 1967 was Rs. 6.90 lakhs.

An account of the transactions in deposit account during 1966-67 is given in Statement No. 16 at page 115 of the Finance Accounts, 1966-67.

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Grant No. 23—Agriculture—Fisheries.

		Total Grant or Appropriation	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.	
Major Head "31—Agriculture".				
	Rs.			
<i>Voted—</i>				
Original	94,74,000	} 94,74,000	51,45,018	—43,28,982
Supplementary	..			
Amount surrendered during the year (March, 1967)	..	..		41,99,579
<i>Charged—</i>				
Original	..	} 17,442	15,000	—2,442
Supplementary	17,442			
Amount surrendered during the year	..	..		Nil

Notes and comments—

Voted Grant

(i) The saving of Rs. 43.29 lakhs formed 45.7 per cent. of the provision.

(ii) Substantial saving under this grant has been a normal feature since 1960-61; it ranged between 22.4 per cent. and 69.4 per cent. of the provision.

(iii) As in previous year, this year also almost the entire saving was due to less expenditure on Development Schemes. The saving during 1966-67 occurred mainly under the following group-heads :—

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

C—Development Schemes—

C-(i)—Fourth Five-Year Plan—

O	58.90	} 30.42	29.78	—0.64
R	—28.48			

The total saving of Rs. 29.12 lakhs forming 49.4 per cent. of the original provision of Rs. 58.90 lakhs was attributed mainly to—

- postponement of various development programmes (Rs. 18.58 lakhs),
- non-recruitment of staff and consequent non-execution of development work (Rs. 9.52 lakhs), and
- non-completion of work by contractor (Rs. 0.32 lakh).

The major schemes under which provision remained unutilised to a substantial extent are indicated below ; these were spill overs of the earlier Plan.

Name of the Scheme	Saving during 1966-67		Savings during the Third Five-Year Plan		
	Provision	Saving	Year	Provision	Saving
	(In lakhs of rupees)		(In lakhs of rupees)		
1. Development of derelict fisheries in the State of West Bengal.	17.00	10.04	1963-64	7.42	3.71
			1964-65	10.10	5.56
2. Establishment of seed farms for production of quality seeds through breeding of Indian Major Carps by hormonal treatment	12.20	3.19	1963-64	3.30	1.21
			1964-65	12.80	9.60
			1965-66	13.90	10.15
3. Scheme of Intensive Development of Fisheries in C.D. Block	12.00	9.18	1964-65	8.00	8.00
4. Exploitation of coastal fisheries of the State by mechanising indigenous fishing crafts etc.	5.00	4.25	1964-65	6.00	4.62

			Total Grant	Actual Expenditure	Excess+ Saving—
			(In lakhs of rupees)		
C—Development Schemes—					
C(ii)—Centrally-sponsored Schemes					
(New Schemes)—					
O	..	10 00	..	..	..
R	..	—10 00			

The non-utilisation of the entire provision was due to non-finalisation of the scheme "Providing harbour facilities to Coastal Fishermen to enable them to continue fishing operation for longer periods". This scheme remained unimplemented since 1964-65 and the provision of Rs. 3.00 lakhs and Rs. 10 lakhs during the preceding two years remained wholly unutilised.

**C(iii)—Third Five-Year Plan and
Committed Expenditure—**

O	..	11.70	8.36	8.17	—0.19
R	..	—3.34			

The total saving of Rs. 3.53 lakhs (30.1 per cent. of the original provision) was mainly in respect of two schemes—"Development of derelict fisheries in the State of West Bengal" and "Scheme for Intensive Development of fisheries in C. D. Block" (included both under 'Fourth Five-Year Plan' and 'Third Five-Year Plan and Committed Expenditure' in the budget for 1966-67) partly due to sanction of staff under the group head 'Fourth Five-Year Plan' and partly due to non-entertainment of full staff.

Grant No. 24—Animal Husbandry.

			Total Grant or Appropriation	Actual Expenditure	Excess+ Saving—
			Rs.	Rs.	Rs.
Major Heads "33—Animal Husbandry" and "124—Capital Outlay on Schemes of Government Trading".					
			Rs.		
Voted—					
Original	..	7,41,07,000	8,59,75,000	8,63,14,398	+3,39,398
Supplementary	..	1,18,68,000			
Amount surrendered during the year			..	..	Nil
Charged—					
Original	..	..	28,513	..	—28,513
Supplementary	..	28,513			
Amount surrendered during the year			..	..	Nil

Notes and comments—

Voted Grant

(i) The expenditure exceeded the grant by Rs. 3,39,398 which requires to be regularised.

The sub-heads under which the excess occurred are given in Appendix-I.

(ii) Revised estimates framed in March, 1967, forecast a saving of Rs. 27.03 lakhs under the Major Head "33" (due to smaller provision for development schemes) and increased expenditure of Rs. 1,45.71 lakhs under the Major Head "124" (due to larger purchase of milk and higher provision for development schemes). But the actual expenditure exceeded the original provision in the case of the former by Rs. 32.65 lakhs and fell short of the total provision in the case of the latter by Rs. 29.26 lakhs.

Major Head	Provision	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
33—Animal Husbandry— ..	1,73.07	2,05.72	+32.65
124—Capital Outlay on schemes of Government Trading—Greater Calcutta Milk Supply Scheme—		..	
O .. 5,68.00	} 6,86.68	6,57.42	-29.26
S .. 1,18.68			

(iii) The excess of Rs. 3.39 lakhs was the net result of excesses totalling Rs. 1,19.69 lakhs over the provision of Rs. 6,02.77 lakhs under 61 sub-heads, partly counter-balanced by the savings amounting to Rs. 1,16.30 lakhs in the provision of Rs. 2,34.32 lakhs under 93 other sub-heads.

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

	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 Breeding Schemes—			
O .. 24.80	} 6.70	33.71	+27.01
R .. -18.10			

A sum of Rs. 18.10 lakhs was withdrawn by reappropriation on the last day of the financial year on the grounds of non-finalisation of schemes and curtailment of estimate by the Government. The reasons for the final excess of Rs. 27.01 lakhs have not been furnished by the controlling authority.

Out of this excess, excess to the extent of Rs. 12.85 lakhs (76 per cent. of the original provision) occurred under the scheme 'Expansion/ Establishment of State Livestock Farms'.

			Total Grant	Actual Expenditure	Excess + Saving—
			(In lakhs of rupees)		
J(c)—Third Five-Year Plan and Committed Expenditure—					
J(c)(iii)—Cattle Development Schemes—					
O	..	5.53	8.62	39.52	+30.90
R	..	3.09			

The additional provision of Rs. 3.09 lakhs obtained by reappropriation on the 31st March, 1967 (stated to be required due to less provision of funds in the original budget) could only cover 9.1 per cent. of the additional requirements. Reasons for the final excess were not furnished by the controlling authority (February, 1968).

The excess was mainly under the scheme 'Establishment/Expansion of State Livestock Farm.' An expenditure of Rs. 33.00 lakhs was incurred under this scheme without any provision.

(v) In the following group-heads, provision remained unutilised wholly or to a substantial extent :—

			Total Grant	Actual Expenditure	Excess + Saving—
			(In lakhs of rupees)		
33—Animal Husbandry—					
J—Development Schemes—					
J(a)—Fourth Five-Year Plan—					
J(a)(i)—Disease control—					
O	..	3.74	0.85	1.02	+0.17
R	..	-2.89			

The net shortfall of Rs. 2.72 lakhs was stated to be due to partial implementation of the schemes viz. 'Expansion and improvement of the Bengal Veterinary College' and 'Central Medical Stores—its reorganisational expansion (spillover)'.

J(a)(iii)—Aid Centres and Clinics—

O	..	4.00	1.01	1.01	..
R	..	-2.99			

The shortfall of Rs. 2.99 lakhs was stated to be mainly due to partial implementation of the schemes 'Establishment/Expansion of Ambulatory Clinic

Unit Services' and 'Aid Centres and Clinics (Spillover)', which envisaged extension of Veterinary Extension Services through establishment of new Veterinary Aid Centres and construction of Clinic Vans in all the Development Blocks.

			Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)					
J(a)(iv)—Slaughter House—					
O	..	3.43	..	..	..
R	..	-3.43			

The entire provision remained unutilised due to non-implementation of the schemes to modernise the municipal slaughter houses.

J(a)(viii)—Piggery Development Schemes—					
O	..	5.51	2.78	1.17	-1.61
R	..	-2.73			

The total shortfall of Rs 4.34 lakhs was stated to be due to partial implementation of the scheme 'Expansion of Bacon factory and Piggery farms—Haringhata', which aimed at not only raising the target of production but also permitting export of frozen pork.

J(a)(xi)—Other schemes—					
O	..	4.62	0.67	0.80	+0.13
R	..	-3.95			

The net shortfall of Rs. 3.82 lakhs was stated to be mainly due to non-implementation of the scheme 'Improvement of hide flaying and carcass utilisation' (Rs. 1.50 lakhs) and partial implementation of the schemes 'Veterinary Research Schemes' (Rs. 1.30 lakhs) and 'Strengthening of a Statistical Unit' (Rs. 1 lakh).

J(b)—Centrally-sponsored Schemes (New Schemes)—					
O	..	9.21	5.62	4.83	-0.79
R	..	-3.59			

The total shortfall of Rs. 4.38 lakhs forming 47.6 per cent. of the original provision was attributed mainly to—

- (a) non-implementation of the 'Hill Cattle Development Scheme' due to non-finalisation of the scheme (Rs. 2.88 lakhs),
- (b) purchase of less number of calves under the scheme 'Scheme for Salvage of Superior Calves from Milk Colony at Haringhata' as the prices offered were not attractive to the Licensees and outside agencies' (Rs. 1.23 lakhs), and
- (c) some posts remaining vacant under the scheme 'Establishment of immune belt on the bordering districts' (Rs. 0.32 lakh).

			Total Grant	Actual Expenditure	Excess + Saving—
			(In lakhs of rupees)		
124—Capital Outlay on schemes of Government Trading—					
Greater Calcutta Milk Supply Scheme—					
L—Development Schemes—					
L(a)—Fourth Five-Year Plan—					
O	..	90.00	70.61	46.30	—24.31
R	..	—19.39			

The shortfall of Rs. 43.70 lakhs forming 48.6 per cent. of the original provision related to the scheme 'Greater Calcutta Milk Supply Scheme' and was stated to be mainly due to imposition of restriction in plan expenditure by the Planning Commission.

(vi) In the following case, supplementary grant proved largely excessive :—

			Total Grant	Actual Expenditure	Excess + Saving—
			(In lakhs of rupees)		
124—Capital Outlay on Schemes of Government Trading—					
Greater Calcutta Milk Supply Scheme—					
L(b)—Third Five-Year Plan (Committed Expenditure)—					
S	..	43.68	47.99	19.37	—28.62
R	..	4.31			

The supplementary provision was obtained in March, 1967 on account of a post-budget decision to continue the scheme 'Expansion of State Livestock Farm'. A sum of Rs. 4.31 lakhs was provided by reappropriation on the last day of the financial year.

The reasons for the final saving of Rs. 28.62 lakhs were not furnished.

(vii) In the following group-heads, the additional provision made by reappropriation on the 31st March, 1967 proved wholly unnecessary/largely excessive :—

			Total Grant	Actual Expenditure	Excess + Saving—
			(In lakhs of rupees)		
33—Animal Husbandry—					
B—Veterinary Education and Research—					
O	..	24.96	29.06	23.95	—5.11
R	..	4.10			

Grant No. 24—Animal Husbandry—concl'd.

Additional funds of Rs. 4.10 lakhs were provided by reappropriation on the ground that less provision than actual requirements was made in the budget. Reasons for the final shortfall of Rs. 5.11 lakhs were not furnished by the controlling authority.

			Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)					
J(c)—Third Five-Year Plan and Committed Expenditure—					
J(c)(iv)—Poultry Development—					
O	..	5.05	11.15	8.88	—2.27
R	..	6.10			

The reasons for the final shortfall of Rs. 2.27 lakhs which formed 37.2 per cent. of the additional provision were not furnished by the controlling officer.

**124—Capital Outlay on schemes of
Government Trading—****L(c)—Centrally-sponsored Schemes
and Committed Expenditure—**

R	..	26.99	26.99	13.53	—13.46
---	----	-------	-------	-------	--------

Funds were obtained by reappropriation on the 31st March, 1967 as no original provision was made under this group-head due to paucity of funds; but 50 per cent. of the provision reappropriated remained unutilised. The reasons for the final shortfall were not furnished by the controlling authority.

(viii) Following is a case of injudicious reappropriation :—

			Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)					
33—Animal Husbandry—					
J—Development Schemes—					
J(a)—Fourth Five-Year Plan—					
J(a)(vii)—Poultry Development Schemes—					
O	..	8.33	3.26	9.94	+6.68
R	..	—5.07			

The actual expenditure exceeded the original provision by Rs. 1.61 lakhs; provision to the extent of Rs. 5.07 lakhs was withdrawn by reappropriation on the last day of the financial year on the ground of partial implementation of a number of subordinate schemes. The reasons for the final excess were not furnished by the controlling officer (February, 1968).

		Total Grant	Actual Expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major Head "34—Co-operation".				
	Rs.			
Original	94,93,000	94,93,000	82,27,395	—12,65,605
Supplementary	..			
Amount surrendered during the year (March, 1967)		..	..	14,48,750

Notes and comments—

(i) The saving occurred mainly under the following group-heads :—

		Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)				
D—Development Schemes—				
D(i)—Fourth Five-Year Plan—				
O	27.85	12.11	12.10	—0.01
R	—15.74			

The total saving of Rs. 15.75 lakhs forming 56.6 per cent. of the original provision was stated to be mainly due to—

- (a) less payment of managerial subsidy to potentially viable societies as a result of change in the original programme as per direction from the Government of India (Rs. 4.92 lakhs),
- (b) transfer of provision made under this head for credit to "State Agricultural Credit Relief and Guarantee Fund" to the appropriate head (Rs. 3.00 lakhs),
- (c) non-creation and non-filling up of new posts mainly to observe economy in expenditure (Rs. 2.46 lakhs),
- (d) non-finalisation of the scheme of School Co-operative Stores and less payment of managerial subsidy to Urban Consumers' Stores (Rs. 1.68 lakhs),
- (e) less payment of subsidy to Central Co-operative Banks due to their failure to qualify for the full amount (Rs. 1.06 lakhs),
- (f) establishment of less number of Land Mortgage Banks (Rs. 1.00 lakh), and
- (g) less payment of financial assistance to Miscellaneous Co-operatives and Milk Co-operatives (Rs. 1.00 lakh).

		Total Grant	Actual Expenditure	Excess+ Saving—
		(In lakhs of rupees)		
D(ii)—Centrally-sponsored Schemes (New Schemes)—				
O	13.89	10.49	10.41	—0.08
R	—3.40			

The total saving of Rs. 3.48 lakhs (25.1 per cent. of the provision) was attributed mainly to—

- (a) non-approval by the Government of India of the proposal for financial assistance to primary credit societies under the scheme "Additional Assistance to Eastern Zone States for developing Co-operative movement" (Rs. 1.75 lakhs),
- (b) less expenditure under the scheme "Co-operative Farming" owing to non-sanction of new staff, non-construction of a Training Institute and non-receipt of eligible cases from the societies (Rs. 1.46 lakhs), and
- (c) non sanction and late sanction of staff under "Urban Consumers' Co-operatives" (Rs. 0.20 lakh).

(ii) The expenditure under the grant includes a sum of Rs. 26.70 lakhs paid as subsidies to co-operative banks and societies in connection with different Development Schemes under the Fourth Five-Year Plan.

The details of subsidies are as follows :—

	Amount
	(In lakhs of rupees)
(1) Subsidies to co-operative banks, institutions, societies, etc., on account of managerial and rental costs. ..	14.82
(2) Subsidies to co-operative institutions in connection with training of non-official personnel for co-operative movement. ..	6.13
(3) Subsidies to various types of co-operative institutions for miscellaneous purposes. ..	2.32
(4) Subsidies for development of Fishermen's Co-operative Societies. ..	2.07
(5) Subsidies for construction and hiring of godowns to various co-operative institutions. . .	1.36

		Total Grant or Appropriation	Actual Expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major Heads "35—Industries" and "96—Capital Outlay on Industrial and Economic Development".				
Voted—				
	Rs.			
Original	4,87,53,000	4,87,53,001	4,23,19,592	—64,33,409
Supplementary	1			
Amount surrendered during the year (March, 1967)		..	..	71,41,930
Charged—				
	Rs.			
Original	1,99,000	1,99,000	36,869	—1,62,131
Supplementary	..			
Amount surrendered during the year (March, 1967)		..	..	1,95,600

Notes and comments—**Voted Grant**

(i) Savings ranging from 30 per cent. to 36 per cent. occurred during the preceding 3 years also.

(ii) In 1966-67, the provision remained unutilised wholly or to a substantial extent under the following group-heads :—

		Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)				
Major Head "35—Industries".				
A—Industries—				
A-3—Industrial Development—				
O	39.85	23.89	21.91	—1.98
R	—15.96			

The total saving of Rs. 17.94 lakhs (45 per cent. of the original provision) was stated to be due to non-payment of compensation award in connection with the acquisition of land for industrial development in some cases which were sub-judice.

In the preceding two years, saving under this group-head amounted to Rs. 6.44 lakhs and Rs. 12.60 lakhs, mainly for the same reason.

Grant No. 26—Industries—Industries—contd.

		Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)				
A-5—Other Organisations—				
O	1,15.70	99.58	99.39	—0.19
R	—16.12			

The total saving of Rs. 16.31 lakhs was attributed mainly to—

- (i) saving under 'Administration of the undertaking of the Oriental Gas Company' due to non-payment by the Company of the cost of gas supplied by the Durgapur Projects Ltd. (Rs.13.58 lakhs),
- (ii) non-recruitment of police personnel and non-purchase of weigh bridge for prevention of unauthorised movement of coal by road (Rs.1.35 lakhs), and
- (iii) less expenditure on "Administration of the National Sugar Mills Undertaking at Ah nadpur" reasons for which have not been furnished by the controlling officer (Rs. 1.33 lakhs).

F—Development Schemes—

F(a)—Fourth Five-Year Plan—

O	45.63	10.87	9.67	—1.20
R	—34.76			

The total saving of Rs. 35.96 lakhs (78.8 per cent. of the original provision) was stated to be mainly due to—

- (i) less expenditure on the scheme "Expansion of Craftsman Training" for
 - (a) non-purchase of machinery and non-payment of training grant (Rs. 17.98 lakh),
 - (b) non-creation of posts as a measure of economy and non-filling up of posts for want of suitable candidates (Rs. 2.70 lakhs), and
 - (c) non-supply of tools and equipment by the firms (Rs. 1.23 lakhs);
- (ii) non-installation of printing machines for a new press (Rs. 6.00 lakhs); and
- (iii) non-implementation of the scheme "National Apprenticeship Training" due to non-receipt of Government of India's approval (Rs. 5.00 lakhs).

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

O	52.22	12.41	10.54	—1.87
R	—39.81			

The total saving of Rs. 41.68 lakhs (79.8 per cent. of the original provision) was attributed mainly to—

- (i) less expenditure on the scheme "Expansion of Craftsman Training" for
 - (a) non-purchase of machinery and non-payment of training grant (Rs. 26.97 lakhs),
 - (b) non-creation of posts as a measure of economy and non-filling up of posts for want of suitable candidates (Rs. 4.03 lakhs), and
 - (c) non-supply of tools and equipment by the firms (Rs. 1.84 lakhs); and
- (ii) non-implementation of the scheme "National Apprenticeship Training" due to non-receipt of Government of India's approval (Rs. 7.50 lakhs).

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

(In lakhs of rupees)

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

G—Capital Outlay on Departmental Commercial Undertakings—

G2—Acquisition of premises of Art and United Potteries at Belghoria for a Training-cum-Production Centre—

O	..	4.91	}			
R	..	—4.91		..	..	..

The non-utilisation of the entire provision was attributed to pending court cases.

In the previous three years also, the entire provision (Rs. 4.91 lakhs in each year) under this group-head remained unutilised.

H—Investments in Co-operative Societies—

Investment in shares of Co-operative Organisations—

O	..	20.00	}			
R	..	—11.63		8.37	8.37	..

The investment in the share-capital of Co-operative Organisations by Government is made out of loans received from the "Long-term operations Fund" of the Reserve Bank of India; the investment is intended to strengthen the borrowing power of Rural Credit and Reorganisation of Primary Panchayat Level Co-operative Societies.

It was stated that the Reserve Bank of India did not agree to further share capital contribution to the Apex Co-operative Bank and one Central Co-operative Bank did not agree to receive State share of contribution resulting in a saving of Rs 11 63 lakhs (58.2 per cent. of the provision).

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

I—Development Schemes—

I(a)—Fourth Five-Year Plan—
Investments in Government Commercial and Industrial Undertakings—

Agriculture—

I(a)-2—Warehousing Corporation—

O	..	3 00	}			
R	..	—3 00		..	..	..

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

The non-utilisation of the entire provision was stated to be due to non-receipt of approval of the Central Warehousing Corporation for issuing fresh share capital worth Rs 6.00 lakhs by the State Warehousing Corporation.

In 1965-66 and 1963-64 also, the entire provision of Rs 3.00 lakhs and Rs 3.50 lakhs respectively under this group-head remained unutilised.

Fisheries—

I(a)-3—Investment in share capital of West Bengal Fisheries Development Corporation—

O	..	15 00	}			
R	..	—15 00		..	..	..

The West Bengal Fisheries Development Corporation Ltd was entrusted with the development of South Salt Lake and other derelict areas of the State but these areas became subject to an interim injunction. The ultimate decision not to make any investment in the share capital of the Corporation resulted in the saving of the entire provision.

Industries—

I(a)4—Establishment of the No. 2 Unit of the Kalyani Spinning Mills Ltd, at Habra—

O	..	10 00	}			
R	..	—10 00		..	..	..

The non-utilisation of the entire provision was stated to be due to payment of the amount as a loan from "Grant No. 52—Loans and Advances, etc." in accordance with a post-budget decision of Government.

	Total Grant	Actual Expenditure	Excess + Saving—
			(In lakhs of rupees)
Investments in other Commercial and Industrial Undertakings—			
Industries—			
I(a)-6—Kanyapur Machine Tools Factory—			
Investment in share capital—			
O 5.00
R —5.00			

I(a)-7—Scheme for the manufacture of Link chains in India in collaboration with Messrs. Columbus Mackinnon Corporation of U.S.A.—

Investment in share capital—			
O 2.00	..	..	..
R —2.00			

Non-utilisation of the provision under the foregoing two group-heads was attributed to observance of economy in expenditure.

Investments in Co-operative Societies—Co-operation (Fisheries)—

I(a)-8—Development of Fishery Co-operatives—

O 4.64	0.78	0.73	..
R —3.86			

The unutilised provision of Rs. 3.86 lakhs formed 83.2 per cent. of the original provision. The provision was intended for giving share capital to old Co-operative Societies instead of organising any new society. But actually financial assistance in the form of loan and subsidy had to be given to a good number of newly organised societies and this necessitated less expenditure under this head to keep the total expenditure on the scheme within the amount originally fixed.

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

I(a)-10—Development of Agricultural Marketing Societies—

Agricultural Marketing Societies (Primary)—

O	6.75	} 4.86	4.86	—
R	—1.89			

The saving of Rs. 1.89 lakhs (28 per cent. of the original provision) was stated to be due to less number of Marketing Societies being considered suitable for making investment in their share capital.

I(a)-11—Development of Processing Societies—

O	15.05	} 0.50	0.50	..
R	—14.55			

The non-utilisation of Rs. 14.55 lakhs (96.7 per cent. of the provision) was stated to be due to the societies' inability to raise adequate share capital to qualify for Government contributions.

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

Investments in Co-operative Societies—(Co-operation)—

I(b)1—Urban Consumers' Co-operatives—

O	14.00	} 0.28	0.29	+0.01
R	—13.72			

The net saving of Rs. 13.71 lakhs (98 per cent. of the original provision) was stated to be due to inclusion of the societies, for which provision was made under this group-head, in the new scheme "Accelerated Programme of Consumers' Co-operatives".

I(b)2—Co-operative Farming—

O	..	1.27	} 0.03	0.03	—
R	..	—1.24			

The saving of Rs. 1.24 lakhs (97.6 per cent. of the provision) was attributed mainly to the societies' inability to raise adequate share capital to qualify for Government contributions.

(iii) The above savings were partly reappropriated and utilised for expenditure under the following heads. No provision had been made in the original Budget for these items :—

	Amount provided by reappropriation.	Actual expenditure.
	(In lakhs of rupees)	
I(a)(i)—Poddar Projects Ltd.—Investment in Share Capital.	15.00	15.00
I(a) 7(ii)—Mayurakshi Cotton Mills Ltd.—Investment in Share Capital.	10.00	10.00
I(a) 7(iii)—Saktigarh Textiles and Industries Ltd.—Investment in Share Capital.	10.00	10.00
Investments in Co-operative Societies—		
I(b)(4)—Accelerated Programme of Consumers' Co-operatives.	34.17	34.17
I(b)(5)—Setting up of the Units for Processing Agricultural Produces.	48.73	48.73

Charged Appropriation

The saving occurred mainly under the following group-head :—

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

Major Head "35—Industries".

A—Industries—

A-5—Other Organisations—

O	..	1.98	} 0.02	0.02	..
R	..	-1.96			

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

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

	Total Grant	Actual Expenditure	Excess + Saving—		
	Rs.	Rs.	Rs.		
Major Heads "35—Industries" and "36—Capital Outlay on Industrial and Economic Development".					
Original	..	2,23,58,000	} 2,23,58,000	1,73,08,319	-50,49,681
Supplementary			
Amount surrendered during the year (March, 1967)					
	-41,60,060

Notes and comments—

(i) The saving of Rs.50.50 lakhs formed 22.6 per cent. of the original provision.

(ii) There were large savings under this grant during the last five years also, as indicated below :—

Year	Total Provision	Saving	Percentage of saving
	(In lakhs of rupees)		
1961-62	2,90.38	99.48	34.2
1962-63	2,36.95	88.51	37.4
1963-64	1,80.22	26.88	14.9
1964-65	2,69.48	84.62	31.4
1965-66	2,49.40	50.06	20.1

(iii) During 1966-67, substantial savings occurred under the following group-heads :—

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

Major Head "35—Industries"

B—Development Schemes—

B(i)—Fourth Five-Year Plan—

O	..	51 65	} 28 30	26.92	—1 38
R	.	—23.35			

The total saving of Rs. 24.73 lakhs forming 47.9 per cent. of the original provision was mainly due to—

- deferral of the schemes "Apprenticeship Training for Rural and Urban areas" (Rs. 5.00 lakhs), "Setting up of a Paper Testing Laboratory" (Rs. 1.00 lakh), and "Training-cum-Production Centre for Mechanical Toy Making" (Rs. 1.00 lakh),
- partial implementation of the scheme "Development of Small Scale Engineering at Howrah" for non-completion of administrative formalities (Rs. 6.26 lakhs),
- non-implementation of the schemes "Development of Poultry on Commercial basis" (Rs. 1.00 lakh), and "Bleached Plant for processing of Lac" (Rs. 1.00 lakh),
- non-implementation/partial implementation/determent of various other schemes (Rs. 3.54 lakhs),
- non-creation of new posts and non-filling up of vacant posts (Rs. 1.92 lakhs),
- less payment of grants-in-aid, contributions, etc. (Rs. 1.86 lakhs), and
- less expenditure on travelling allowance and contingencies (Rs. 1.49 lakhs).

Grant No. 27—Industries—Cottage Industries (All Voted)—concl'd. 67

	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
B(ii)—Centrally-sponsored Schemes (New Schemes)—			
O .. 30.99	} 22.19	18.85	—3.34
R .. —8.80			

Of the total saving of Rs.12.14 lakhs (39.2 per cent. of the original provision), a saving of Rs. 8.80 lakhs was stated to be due to—

- (a) non-implementation of the scheme "Rural Industries Project at Durgapur" and non-filling up of some posts (Rs.5.82 lakhs),
- (b) economy in contingent expenditure and non-filling up of posts (Rs.1.09 lakhs), and
- (c) less payment of grants-in-aid under the scheme "Rehabilitation of displaced goldsmiths" (Rs. 1.89 lakhs).

Reasons for the final saving of Rs. 3.34 lakhs were not furnished by the controlling officer.

(iv) In the following group-heads, the original provision remained wholly unutilised:—

	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of Rupees)		
Major Head "96—Capital Outlay on Industrial and Economic Development".			

C—Development Schemes—

C(a)—Fourth Five-Year Plan—Industrial Estates—

C(a)4—Establishment of two new Industrial Estates—

O .. 1.90	}
R .. —1.90			

The non-utilisation of the entire provision of Rs.1.90 lakhs was stated to be due to non-implementation of the scheme as the land acquired for the purpose was subsequently found unsuitable.

In the previous three years also, the provision of Rs. 4.00 lakhs (1965-66), Rs. 4.80 lakhs (1964-65) and Rs. 4.55 lakhs (1963-64) under this group-head remained unutilised.

C(a)5—Industrial Estates for hides and leather—

O .. 8.00	}
R .. —8.00			

The non-utilisation of the entire provision of Rs.8.00 lakhs was attributed to non-possession of land due to an injunction of the High Court due to which the construction work could not be started.

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

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Head "35—Industries".			
	Rs.		
Original ..	35,39,000	40,18,442	+29,442
Supplementary	4,50,000		
Total		39,89,000	
Amount surrendered during the year ..		..	Nil

Notes and comments—

(i) The excess expenditure of Rs.29,442 over the grant requires regularisation.

(ii) The excess was the net result of excesses totalling Rs. 0.89 lakh under 3 sub-heads partly counterbalanced by savings amounting to Rs. 0.60 lakh under 3 other sub-heads. The sub-heads under which the excess occurred are given in Appendix—I

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 ..	4,53,13,000	4,08,84,977	—44,28,023
Supplementary ..	..	
Total		4,53,13,000	
Amount surrendered during the year (March, 1967) ..		..	12,03,000
Charged—			
Original ..	74,49,000	73,80,160	—2,27,840
Supplementary	1,59,000		
Total		76,08,000	
Amount surrendered during the year ..		..	Nil.

Notes and comments—

Voted Grant

(i) Out of the unutilised amount of Rs.44.28 lakhs, only an amount of Rs.12.03 lakhs was surrendered and that too on the last day of the financial year.

(ii) Savings occurred mainly under the following group-heads :—

	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
Major Head "37—Community Development Projects, National Extension Service and Local Development Works".			

I—Community Development Projects—Development Schemes—Fourth Five-Year Plan—

B—Project/Block Headquarters—

O	..	1,19 10	}	1,09.70	1,05.32	—4.38
R	..	—9.40				

Of the total saving of Rs. 13.78 lakhs, a saving of Rs. 9.40 lakhs was stated to be due to absence of full complement of staff. The reasons for the final saving of Rs. 4.38 lakhs were not furnished by the controlling officer.

D—Health and Rural Sanitation—

O	..	12.00	}	7.00	2.60	—4.40
R	..	—5.00				

Of the total saving of Rs.9.40 lakhs (78.3 per cent. of the original provision), the saving of Rs. 5.00 lakhs was attributed to curtailment of expenditure on drinking water supply and sanitation under the scheme due to difficult resource position of the State. The reasons for the final saving of Rs. 4.40 lakhs were not furnished by the controlling officer (February, 1968).

E—Education— 6.00 3.29 —2.71

The reasons for the saving of Rs. 2.71 lakhs (45.2 per cent. of the provision) were not furnished by the controlling officer.

G—Communication—

O	..	10.00	}	8.00	7.77	—0.23
R	..	—2.00				

The total saving of Rs.2.23 lakhs (22.3 per cent. of the original provision) was attributed to curtailment of expenditure on "Katcha Roads" due to difficult resource position of the State.

In the preceding year, saving under this group-head amounted to Rs.9.06 lakhs out of the provision of Rs.29.00 lakhs.

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

(In lakhs of rupees)

LOANS AND ADVANCES BY STATE/UNION TERRITORY GOVERNMENTS.

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

Development Schemes—

Fourth Five-Year Plan—

P—Loans and Advances under Community Development Projects—

P(1)—Reclamation of Waste lands—

O	..	12.00	} 11.00	10.24	—0.76
R	..	—1.00			

The total saving of Rs.1.76 lakhs (14.7 per cent. of the original provision) was attributed mainly to less demand for loans from the intending loanees.

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

(In lakhs of rupees)

Major Head "109—Capital Outlay on other works."

M—Community Development Projects—Development Schemes—

Fourth Five-Year Plan—

M(2)—Housing—Converted Blocks—

O	..	16.60	} 13.00	12.68	—0.32
R	..	—3.60			

The total saving of Rs.3.92 lakhs (23.6 per cent. of the original provision) was stated to be mainly due to slower rate of progress in construction work. In the previous year also, there was a net saving of Rs.2.38 lakhs (14 per cent. of the original provision) under the group-head 'Housing (Third Five-Year Plan)', which was stated to be due to slow progress of work by the contractors.

(iii) Under the following group-head, the provision remained wholly unutilised :—

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

(In lakhs of rupees)

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

I—Community Development Projects—Development Schemes—

Fourth Five-Year Plan—

I—Suspense—	1.50	..	—1.50
-------------	----	----	------	----	-------

The reasons for the non-utilisation of the entire provision were not furnished by the controlling officer (February, 1968).

(iv) In the following cases also, substantial provision remained unutilised and the withdrawals of funds by reappropriation made at the fag end of the financial year proved quite insignificant; reasons for the final savings were not furnished by the controlling officer (February, 1968).

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

(In lakhs of rupees)

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

I—Community Development Projects—Development Schemes—

Fourth Five-Year Plan—

C—Animal Husbandry and Agricultural Extension—

0	..	28.45	} 26.71	21.91	—4.80
R	..	—1.74			

			Total Grant	Actual Expenditure	Excess + Saving—
			(In lakhs of rupees)		
III—Local Development Works—					
L—Development Schemes—Central-					
ly-sponsored Schemes (New					
Schemes)—					
Rural Sanitation—					
Grants-in-aid—					
O	..	12.00	} 11.00	9.40	—1.60
R	..	—1.00			
Major Head “109—Capital Outlay					
on Other Works.”					
M—Community Development Pro-					
jects—Development Schemes—					
Fourth Five-Year Plan—					
M(1)—Irrigation—Converted Blocks—					
O	..	9.00	} 7.65	3.79	—3.86
R	..	—1.35			
LOANS AND ADVANCES BY					
STATE/UNION TERRITORY					
GOVERNMENTS.					
Major Head “Loans to Local Funds,					
Private Parties, etc.”					
Development Schemes—					
Fourth Five-Year Plan—					
P—Loans and Advances under Com-					
munity Development Projects—					
P(2)—Irrigation Schemes—					
O	..	30.00	} 29.00	26.86	—2.14
R	..	—1.00			
P(3)—Productive schemes for pro-					
motion of Agriculture—					
O	..	6.50	} 6.20	4.05	—2.15
R	..	—0.30			

Grant No. 30—Labour and Employment.

73

			Total Grant or Appropriation	Actual Expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
Major Head '38—Labour and Em- ployment'.					
			Rs.		
Voted—					
Original	..	4,38,65,000	4,38,65,000	3,71,08,268	—67,56,732
Supplementary	..				
Amount surrendered during the year (March, 1967)			..	..	60,83,400
Charged—					
Original	..	..	170	..	—170
Supplementary		170			
Amount surrendered during the year			..	..	Nil

Notes and comments—

Voted Grant

(i) The shortfall of Rs.67.57 lakhs in expenditure under the grant formed 15.4 per cent. of the original provision.

(ii) The shortfall mainly occurred under the following group-heads :—

			Total Grant	Actual Expenditure	Excess + Saving—
			(In lakhs of rupees)		
G—Employees' State Insurance Scheme—					
O	..	1,01.19	81.63	80.06	—1.57
R	..	—19.56			

The total shortfall of Rs.21.13 lakhs forming 20.9 per cent. of the original provision was mainly due to less expenditure on medicines than anticipated on the basis of actual requirements under the "Medical Benefit Scheme", and nonadjustment of arrear book debits on account of bed charges of Dhubulia T. B. Hospital due to late receipt of bills.

I—Development Schemes—

I(i)—Fourth Five-Year Plan—

I(i) (a)—Labour and Labour Welfare—

I(i)(a)(14)—Employees' State In-
surance Scheme—

O	..	45.30	9.60	10.90	+1.30
R	..	—35.70			

Funds to the extent of Rs. 34.40 lakhs (75.9 per cent. of the original provision) remained unutilised under this group-head. The shortfall was explained as mainly due to—

- (a) less expenditure on medicines than anticipated on the basis of actual requirements and non-filling up of posts under the scheme "Extension of Medical Benefit to the families of Insured Persons" (Rs. 19.12 lakhs),
- (b) non-commissioning of the new "Employees' State Insurance Hospitals" according to programme owing to non-completion of hospital buildings and paucity of medical officers (Rs. 12.58 lakhs), and
- (c) non-execution of the programme relating to the scheme "Extension of Medical Benefit to new categories of employees" owing to administrative difficulties (Rs. 2.50 lakhs).

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

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

I—Development Schemes—

I(i)—Fourth Five-Year Plan—

I(i)(a)—Labour and Labour Welfare—

I(i)(a)(1)—Model Labour Welfare
Centres and Holiday Homes—

O	..	1.76	}	..	..	..
R	..	—1.76		..	..	..

The scheme aimed at setting up of a number of Model Labour Welfare Centres and Holiday Homes, but the entire provision remained unutilised due to non-completion of the construction of the building for the Model Labour Welfare Centres and non-finalisation of the land acquisition proceedings in respect of the Holiday Homes.

I(i)(a)7—Setting up of a Testing
Laboratory for Examination of
Boilers—

O	..	1.40	}	0.02	0.02	..
R	..	—1.38		0.02	0.02	..

The shortfall of Rs. 1.38 lakhs (98.6 per cent. of the original provision) was due to non-starting of the testing laboratory owing to non-availability of the foreign exchange for the import of necessary machines and equipment.

Grant No. 31—Miscellaneous Social and Developmental Organisations— 75
Welfare of Scheduled Tribes and Castes and other Backward Classes.

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Head "39—Miscellaneous Social and Developmental Organisations".			
Rs.			
Voted—			
Original ..	1,82,62,000	} 1,82,62,000	1,72,52,437
Supplementary ..				—10,09,563
Amount surrendered during the year (March, 1967) ..			4,56,300
Charged—			
Original ..	1,000	} 1,000	..
Supplementary ..				—1,000
Amount surrendered during the year (March, 1967) ..			1,000

Notes and comments—

Voted Grant

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

	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
B—Development Schemes—			
B(ii)—Centrally-sponsored Schemes (New Schemes)—			
B(ii)(b)—Scheduled Castes—			
O ..	51.70	} 41.00	39.46
R ..	—10.70			—1.54

The total saving of Rs.12.24 lakhs forming 23.7 per cent. of the original provision was attributed mainly to less payment of scholarships under the scheme "Scholarships to Scheduled Caste Students reading in post-secondary stage" owing to less demand.

76 **Grant No. 31—Miscellaneous Social and Developmental Organisations—Welfare of Scheduled Tribes and Castes and other Backward Classes—conold.**

			Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)					
B(ii)(c)—Other Backward Classes—					
O	..	1.00	}	..	..
R	..	-1.00			

The non-utilisation of the entire provision was stated to be due to non-implementation of the scheme "Provision for Ashram facilities to Denotified Community Students in Basic Schools".

B(iv)—Centrally-sponsored schemes and Committed Expenditure—

B(iv)(a)—Scheduled Tribes—

O	..	4.08	}	2.28	2.32	+0.04
R	..	-1.80				

The net saving of Rs.1.76 lakhs forming 43.1 per cent. of the original provision was stated to be mainly due to—

- (i) less payment of maintenance subsidy to graingola societies under the scheme "Opening of Multipurpose Co-operative Societies" owing to less demand (Rs. 1.18 lakhs), and
- (ii) non-completion of construction work of the Social Workers' Training Institute (Rs.0.50 lakh).

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	..	97,76,000	}	97,76,000	3,01,02,335	+2,03,26,335
Supplementary	..	..		
Amount surrendered during the year (March, 1967)			..	..	3,39,042

Grant No. 32—Miscellaneous Social and Developmental Organisations— 77
Excluding Welfare of Scheduled Tribes and Castes and other Backward
Classes (All Voted)—contd

Notes and comments—

(i) The excess expenditure of Rs 2,03,26,335, which was more than twice the amount of original provision, requires to be regularised

In the previous year also, excess occurred under this grant

(ii) The surrender of Rs 3 39 lakhs on the last day of the financial year proved injudicious in view of the excess

(iii) The excess of Rs 2,03 26 lakhs was the net result of excesses totalling Rs 2,09 55 lakhs over the provision of Rs 26 14 lakhs made under 18 sub-heads partly counterbalanced by savings amounting to Rs 2 90 lakhs in the provision of Rs 68·23 lakhs made under 26 other sub-heads and surrender of Rs 3 39 lakhs made on the 31st March, 1967. The sub-heads under which excess occurred are given in Appendix—I

(iv) The following is a case of defective budgeting, which mainly accounted for the excess over the grant as a whole :—

	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
E—Suspense charges— ..	2 10	2,09 79	+2,07 69

The reasons for the excess were not furnished by the controlling officer (February, 1968). But non-provision of any amount in the budget for recoveries on account of suspense transactions indicates that the Department have been following the 'Net System of Voting' for such transactions though 'Gross Voting System' has been adopted by the Government from the year 1963-64

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

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

G(1)—Fourth Five-Year Plan—

G(1)(a)—Statistics—

O ..	3·62	}	1·15	1·13	-- 0 02
R ..	-2·47				

78 **Grant No. 32—Miscellaneous Social and Developmental Organisations—
Excluding Welfare of Scheduled Tribes and Castes and other Backward
Classes (All Voted)—concl'd.**

The total saving of Rs. 2.49 lakhs forming 68.8 per cent. of the original provision was attributed mainly to—

- (a) partial implementation of the scheme "Strengthening of Method Branch and other offices of the State Statistical Bureau" (Rs. 1.15 lakhs),
- (b) non-implementation of the schemes "Setting up of an Economic Division" and "Sample Census—State's Share" (Rs. 0.85 lakh), and
- (c) delay in sanctioning posts and non-payment of importation charges of machines under two other schemes (Rs. 0.48 lakh).

	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
G(i)(b)—Expansion of Electrical Laboratory attached to the Directorate of Electricity—			
O .. 1.68	0.17	0.17	..
R .. -1.51			

The total saving of Rs. 1.51 lakhs forming 80.9 per cent. of the original provision was stated to be due to non-availability of foreign exchange.

(vi) The expenditure under this grant includes an amount of 2,09.79 lakhs booked under the head "Suspense". This head accommodates interim transactions for purchase and supply of material, etc., for construction and maintenance works of different departments of the Government. The nature and accounting procedure of transactions under this head have been explained at pages 88-89 in Note (xiii) below Grant No. 33—Irrigation.

The transactions under each unit of suspense during the year 1966-67 are given below :—

Units	Opening balance	Debits during the year	Credits during the year	Net Actuals	Closing balance
	(In lakhs of rupees)				
Purchases ..	-1,05.67	75.83	62.46	13.37	-92.30
Stock	62.80	77.80	69.26	8.54	71.34
Miscellaneous Public Works Advances ..	1,19.83	56.16	65.71	-9.55	1,10.28
Total ..	76.96	2,09.79	1,97.43	12.36	89.32

Grant No. 33—Irrigation.

79

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	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 ..	13,65,85,000	}	13,65,85,000	11,93,69,193
Supplementary ..	..				}	-1,72,15,807
Amount surrendered during the year (March, 1967) ..	..	..	..	3,70,53,200

Charged—				
Original ..	..	}	..	436
Supplementary ..	..				}	+ 436

Notes and comments—

Charged Appropriation

The expenditure of Rs. 436 incurred without any appropriation requires regularisation. The expenditure represented the payment of arbitration award in connection with maintenance and repair works.

Voted Grant

(i) The amount of Rs. 3,70.53 lakhs surrendered on the last day of the financial year was more than double the amount of available surplus (Rs. 1,72.16 akhs).

(ii) The surrender of the entire provision from the following group-head on the last day of the financial year represented 96.6 per cent. of the total amount surrendered from the grant :—

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—Pay-
ments to Damodar Valley Cor-
poration on account of net
deficits on Irrigation and Flood
Control under Section 37 of the
Damodar Valley Corporation
Act—

O	..	3,57.82	}
R	..	-3,57.82			

The expenditure under this head is met out of loans sanctioned by the Government of India. The entire provision under this group-head remained unutilised due to non-sanction of loan for the purpose by the Government of India owing to non-settlement of terms and conditions of the loan.

In the previous two years also, entire provision of Rs. 1,46.23 lakhs (1964-65) and Rs. 3,35.66 lakhs (1965-66) remained unutilised for the same reasons.

(iii) In the following group-heads, provision remained unutilised wholly or to a substantial extent :—

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

(In lakhs of rupees)

42—Multipurpose River Schemes—

—Other Revenue Expenditure—

(ii)—Damodar Valley Project—
Irrigation and Barrage—
Establishment—

O	..	9.50	}
R	..	-9.50			

The entire provision under this group-head remained unutilised, the reasons of which were not furnished by the controlling officer (February, 1968).

	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
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	..	13.00	} 8.97	9.28	+0.31
R	..	-4.03			

The reasons for the net shortfall of Rs. 3.72 lakhs (28.6 per cent. of the original provision) were not furnished by the controlling authority

In the preceding two years also, substantial shortfalls occurred under this group-head, as indicated below :—

Year	Provision	Shortfall	Percentage of shortfall to the provision.
	(In lakhs of rupees)		
1965-66	13.50	5.33	39.5
1964-65	12.00	3.36	28
	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		

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

A—Irrigation Works—

(iii)—Development Schemes—

(a) Fourth Five-Year Plan—

O	..	14.19	} 10.66	9.51	-1.15
R	..	-3.53			

Of the total shortfall of Rs. 4.68 lakhs (33 per cent. of the original provision) a shortfall of Rs. 2.29 lakhs was stated to be due to non-implementation/partial implementation of various schemes for want of full possession of land, technical sanction and owing to non-finalisation of some of the schemes; the reasons for the balance of Rs. 2.39 lakhs were not furnished by the controlling officer.

			Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)					
B—Navigation, Embankment and Drainage Works—					
(iii)—Development Schemes—					
(a) Fourth Five-Year Plan—					
O	..	25 02	12 04	11.49	—0.55
R	..	—12 98			

The total shortfall of Rs 13 53 lakhs forming 54.1 per cent of the original provision was attributed mainly to—

- (a) non implementation of the scheme "Construction of two vented sluice at Tontulia in 101st mile of 24-Parganas Embankment" due to non-approval of the design of the sluice (Rs 4 00 lakhs),
- (b) partial implementation of the schemes "Re-excavation of 3 beels in Chakdah" and "Investigation in regard to the estuarine problem of Sunderbans" due to non-possession of land and non-submission of estimate respectively (Rs 5.55 lakhs), and
- (c) non-implementation/partial implementation of the schemes "Basuda Boral and Chhara Beel Drainage Scheme" and "Stabilisation of slips at Kharrey Khola, Darjeeling" (Rs 2 52 lakhs) -

**(iii)(b)—Centrally-sponsored Schemes
(New Schemes)—**

O	..	6 23	4.37	4.11	—0.26
R	..	—1 86			

The total shortfall of Rs 2 12 lakhs (34 per cent of the original provision) was due to non-finalisation of the scheme "Improvement of Navigation in the High Tidal Canal in Midnapore district" and imposition of restriction on expenditure in the case of another scheme

**98—Capital Outlay on Multipurpose
River Schemes—**

Development Schemes—

(A)—Fourth Five-Year Plan—

I Mayurakshi Reservoir Project—

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

O	.	25.32	5.30	0.58	-4.42
R	..	—20 02			

The total shortfall of Rs 24.44 lakhs forming 96.5 per cent of the original provision was stated to be mainly due to non-payment of compensation for land acquired

			Total Grant	Actual Expenditure	Excess + Saving—
			(In lakhs of rupees)		
(b)—Barrage and Irrigation Works—					
O	..	15.00	10.59	7.43	-3.16
R	..	-4.41			

More than half the provision remained unspent under this group-head. The shortfall was explained as due to non-receipt of debit from the Railways, non-finalisation of tender owing to increased market rate of labour and delay in taking possession of land. The reasons for the final shortfall of Rs. 3.16 lakhs were not furnished by the controlling officer.

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

B—Navigation, Embankment and Drainage Works—

Development Schemes—

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

O	..	3.24	0.32	..	-0.32
R	..	-2.92			

The non-utilisation of the entire provision was attributed to non-execution of the scheme for want of Government approval to the acceptance of the tender.

(iv) In the following cases, the excess remained uncovered, although there was scope for providing additional funds to cover the excess in view of the total saving of Rs 1,72.16 lakhs in the grant.

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

			Total Grant	Actual Expenditure	Excess + Saving—
			(In lakhs of rupees)		
42—Multipurpose River Schemes—					
B—Interest—					
Kangsabati Reservoir Project	..		78.83	87.29	+8.46
43—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—					
A—Irrigation Works—					
(b) Unproductive Works—					
(ii) Interest—	..	..	14.27	16.64	+2.37
B—Navigation, Embankment and Drainage Works—					
(b) Unproductive Works—					
(ii) Interest—	..	..	21.05	23.41	+2.36

(v) The following are cases of injudicious reappropriation of funds —

		Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)				
42—Multipurpose River Schemes—				
C—Other Revenue Expenditure—				
(i)—Mayurakshi Reservoir Project—				
Suspense—				
O	2 00	0 10	2 89	+2 79
R	-1 90			

An amount of Rs 1 90 lakhs was withdrawn from the group-head by reappropriation towards the end of the financial year increasing the final excess to Rs 2 79 lakhs, the reasons for which were not furnished by the controlling officer

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

B—Navigation, Embankment and Drainage Works—

(i) Works—

Suspense—

O	50 00	35 43	89 28	+53 85
R	-14 57			

The expenditure exceeded the original provision by Rs 39 28 lakhs (78 6 per cent). A sum of Rs 14 57 lakhs was withdrawn by reappropriation on the last day of the financial year on the ground that excessive provision was made in the budget. This increased the final excess to Rs 53 85 lakhs, the reasons for which were not furnished by the controlling authority

(vi) The following is a case of defective budgeting —

		Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)				
98—Capital Outlay on Multipurpose River Schemes—				
Development Schemes—				
(A) Fourth Five-Year Plan—				
2—Kangsabati Reservoir Project—				
Suspense—				
O	15 51	5 05	1,23 66	+ 1,18 61
R	-10 46			

The provision in this case was made for 'net' amount. Whereas under the system of gross budgeting followed by the State Government for all other heads, funds are obtained for gross expenditure (ignoring credits and recoveries), funds under this head were provided only for net debits, etc., after taking the credits into account, though 'Gross Voting System' has been adopted by the Government from the year 1963-64.

In the previous year also, this defective system of budgeting was followed by the State Government in the case of this head.

(vii) In the following group-heads, additional funds provided by reappropriation towards the end of the financial year proved wholly unnecessary/largely excessive. The reasons for the final shortfall were not furnished by the controlling officer.

		Total Grant	Actual Expenditure	Excess+ Saving—
		(In lakhs of rupees)		
42—Multipurpose River Schemes—				
C—Other Revenue Expenditure—				
(i) Mayurakshi Reservoir Project—				
Establishment—				
Revenue Establishment—				
O	..	9.00	} 10.63	7.99
R	..	1.03		
(ii) Damodar Valley Project—				
Irrigation and Barrage—				
Maintenance and Repairs—				
O	..	35.00	} 52.08	47.18
R	..	17.08		
44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—				
B—Navigation, Embankment and Drainage Works—				
(i) Works—				
Tools and Plant—				
O	..	5.00	} 6.75	4.58
R	..	1.75		
100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—				
A—Irrigation Works—				
Development Schemes—				
(a) Fourth Five-Year Plan—				
O	..	4.07	} 6.04	9.55
R	..	1.93		
				-5.45

(viii) Additional funds provided by reappropriation towards the end of the financial year proved inadequate in the following cases. The final excess remained uncovered, the reasons for which were not furnished by the controlling officer.

		Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)				
42—Multipurpose River Schemes—				
C—Other Revenue Expenditure—				
(i) Mayurakshi Reservoir Project—				
Establishment—				
General Establishment—				
O	..	9.25	9.30	11.98
R	..	0.05		
+2.68				

98—Capital Outlay on Multipurpose River Schemes—

Development Schemes—

(A) Fourth Five-Year Plan—

1. Mayurakshi Reservoir Project—

(b)—Barrage and Irrigation—

Suspense—

R	..	1.14	1.14	4.37	+3.23
---	----	------	------	------	-------

(ix) Withdrawal of funds by reappropriation in the following case proved excessive and resulted in final excess :—

		Total grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)				
98—Capital Outlay on Multipurpose River Schemes—				
Development Schemes—				
(A) Fourth Five-Year Plan—				
2—Kangsabati Reservoir Project—				
(d) Tools and Plant (Special)—				
O	..	20.01	12.45	19.42
R	..	—7.56		
+6.97				

98—Capital Outlay on Multipurpose River Schemes—

Development Schemes—

(A) Fourth Five-Year Plan—

2—Kangsabati Reservoir Project—

(d) Tools and Plant (Special)—

O	..	20.01	12.45	19.42
R	..	—7.56		
+6.97				

The reasons for the withdrawal and the final excess were not furnished by the controlling officer.

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

		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—				
Suspense—				
..	12.77	+12.77

The entire excess of Rs. 12.77 lakhs remained uncovered, even though there was available surplus under other group-heads and funds could have been reappropriated.

(xi) *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 the special establishments.

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

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

The following is the pro-rata distribution of the charges for the year 1966-67 :—

Major Head	Establishment	Tools and Plant
	(In lakhs of rupees)	
43—Irrigation, etc. (Commercial)	.. 4.48	0.52
44—Irrigation, etc.(Non-Commercial)	.. 28.55	4.19
99—Capital Outlay, etc. (Commercial)	.. 9.93	1.46
100—Capital Outlay, etc. (Non-Commercial)	.. 6.22	0.67
42—Multipurpose River Schemes, etc.	.. 0.66	..
98—Capital Outlay on Multipurpose River Schemes	0.66	..
Total	.. 50.50	6.84

(xii) *Review of the Establishment and Tools and Plant Charges of the Irrigation and Waterways Department.*

The gross charges on account of "Establishment" and "Tools and Plant" of the Department of Irrigation and Waterways during the year, excluding those incurred on special establishment entertained for River Research Institute and Mayurakshi and Kangsabati Reservoir Projects as well as for collection of revenue, amounted to Rs. 74.68 lakhs and Rs. 3.96 lakhs respectively, i.e., 25.03 per cent. and 1.34 per cent. of the total works outlay of Rs. 2,96.00 lakhs.

* An aggregate sum of Rs. 0.27 lakh was recovered during the year on account of establishment charges for work done on behalf of private bodies, etc. The net Establishment and Tools and Plant charges thus amounted to Rs. 73.81 lakhs and Rs. 3.96 lakhs respectively (24.94 per cent. and 1.34 per cent. of the total works outlay). The percentages of net Establishment and Tools and Plant charges to works outlay for the years 1964-65, 1965-66 and 1966-67 are indicated in the following table :—

	Works Outlay	Establish- ment charges	Percentage to Works Outlay	Tools and Plant	Percentage to Works Outlay
(In lakhs of rupees)					
43—Irrigation					
1964-65 ..	18.09	4.98	27.5	0.51	2.8
1965-66 ..	18.96	7.07	37.28	0.66	3.49
1966-67 ..	22.61	4.48	19.81	0.52	2.30
44—Irrigation					
1964-65 ..	1,54.50	40.87	26.45	3.57	2.30
1965-66 ..	1,49.55	48.01	32.10	3.70	2.47
1966-67 ..	1,74.69	52.81	30.23	1.31	0.75
99—Capital Outlay					
1964-65 ..	38.26	6.20	16.21	0.88	2.30
1965-66 ..	45.16	7.63	16.90	1.12	2.48
1966-67 ..	58.38	10.31	17.66	1.46	2.50
100—Capital Outlay					
1964-65 ..	31.57	6.30	19.94	0.83	2.63
1965-66 ..	53.37	7.39	13.84	0.97	1.82
1966-67 ..	40.32	6.21	15.40	0.67	1.66

(xiii) *Suspense*. The expenditure in the grant includes an amount of Rs. 2,41.72 lakhs booked under the head "Suspense". The minor head "Suspense" is not a final head of account. It accommodates interim transactions in respect of which further operations (generally of payment or adjustment of value) are necessary before the transactions can be considered complete and finally accounted for. The operations in 1966-67 under this minor head were under the detailed heads (1) Purchases, (2) Stock, (3) Miscellaneous Public Works Advances, and (4) Workshop Suspense. The transactions under each of these detailed heads are explained below :—

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

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

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

The transactions under each unit of suspense during 1966-67 are given below :—

Major Head	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—					
Purchases ..	2.81	1.14	1.63	—0.49	2.32
Miscellaneous Public Works Advances ..	—0.17	..	..	..	—0.17
Stock ..	—0.03	1.75	0.89	0.86	0.83
Total ..	2.61	2.89	2.52	0.37	2.98
Damodar Valley Project—					
Purchases ..	—0.96	4.27	6.41	—2.14	—3.10
Miscellaneous Public Works Advances ..	2.31	2.24	0.05	2.19	4.50
Stock ..	0.35	6.26	2.49	3.77	4.12
Total ..	1.70	12.77	8.95	3.82	5.52

Grant No. 33—Irrigation—concl'd.

Major Head	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
(In lakhs of rupees)					
44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—					
Purchases ..	—33.53	52.98	53.67	—0.69	—34.22
Miscellaneous Public Works Advances ..	15.69	2.82	4.41	—1.79	13.50
Stock ..	18.89	41.08	19.32	21.76	40.65
Total ..	0.45	96.88*	77.40	19.48	19.93
98—Capital Outlay on Multi-purpose River Schemes—Mayurakshi Reservoir Project—					
Dam and Reservoir—					
Purchases ..	—8.68	0.99	0.25	0.74	—7.34
Miscellaneous Public Works Advances ..	26.98	0.01	0.08	—0.07	26.91
Stock ..	0.51	0.15	1.05	—0.90	—0.39
Total ..	19.41	1.15	1.38	—0.23	19.18
Barrage and Irrigation—					
Purchases ..	—13.40	3.27	2.68	0.59	—12.81
Miscellaneous Public Works Advances ..	17.16	—0.94	2.10	—3.04	14.12
Stock ..	2.81	2.04	1.75	0.29	3.10
Total ..	6.57	4.37	6.53	—2.16	4.41
Kangsabati Reservoir Project—					
Purchases ..	—1,32.13	29.71	56.87	—27.16	—1,59.29
Miscellaneous Public Works Advances ..	6.66	2.06	0.82	1.24	7.90
Stock ..	1,00.83	91.89	64.50	27.39	1,28.22
Total ..	—24.64	1,23.66	1,22.19	1.47	—23.17

*Differs from the accounts figures by Rs. 7.60 lakhs, which has been included under the group-head "Miscellaneous Expenditure" under "44-A—Irrigation Works".

	Total Grant or Appropriation	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Head "50—Public Works".			
Rs.			
Voted—			
Original ..	19,95,45,000	18,50,28,033	—1,45,16,967
Supplementary ..	..	
Amount surrendered during the year (March, 1967)	..	..	1,98,42,256
Charged—			
Original ..	11,62,000	12,34,986	—1,41,014
Supplementary ..	2,14,000		
Amount surrendered during the year (March, 1967)	..	..	7,660

Notes and comments—**Voted Grant**

(i) The surrender of Rs. 1,98.42 lakhs made on the 31st March, 1967 proved excessive as the available saving in the grant was Rs. 1.45.17 lakhs only.

(ii) Substantial portion of the original provision remained unutilised under the following group-heads:—

	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
I—Suspense—			
O ..	9,78.00	7,98.30	—41.15
R ..	—1,38.55		

The total saving of Rs. 1,79.70 lakhs formed 18.4 per cent. of the original provision. Of this, a saving of Rs. 47.99 lakhs was attributed to observance of economy. The reasons for the remaining saving were not furnished by the controlling officer (February, 1968).

J—Development Schemes—**J(2)—Third Five-Year Plan and
Committed Expenditure—**

O ..	1,10.00	14.48	17.02	+2.54
R ..	—95.52			

The net saving of Rs.92.98 lakhs forming 84.5 per cent. of the original provision was stated to be due to enforcement of economy and curtailment of maintenance works.

(iii) Under the following group-head, the provision remained almost entirely unutilised :—

			Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)					
J(3)—Centrally-sponsored Schemes and Committed Expenditure —					
O	..	10 00	4 32	0 21	—4 11
R	..	- 5 68			

Of the total saving of Rs 9 79 lakhs forming 97.9 per cent of the original provision, the surrender of Rs 5 68 lakhs made in March, 1967 was stated to be due to observance of economy. The reasons for the final saving of Rs 4 11 lakhs were, however, not furnished by the controlling officer.

(iv) The following are cases of injudicious reappropriation of funds :—

			Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)					
B—Original Works—Communications—					
O	..	3,14 02	2,55 87	3,33 64	+77 77
R	..	- 58 15			

The actual expenditure exceeded the original provision by Rs. 19 62 lakhs. The Department withdrew funds to the extent of Rs 58 15 lakhs by reappropriation at the fag end of the financial year. This resulted in the final excess of Rs 77.77 lakhs, the reasons for which were not furnished by the controlling officer (February, 1968).

G—Grants-in-aid—

O	..	58 85	55 24	60 18	+4.94
R	..	—3 61			

The expenditure exceeded the original provision by Rs. 1 33 lakhs. Revised Estimates framed towards the end of the financial year also forecast an excess under this group-head. The Department, however, reduced the provision by Rs 3 61 lakhs by reappropriation on the last two days of March, 1967 as a measure of economy. This led to the final excess of Rs 4 94 lakhs, the reasons for which were not furnished by the controlling officer (February, 1968).

(v) In the following group-head, additional funds provided by reappropriation even at the fag end of the financial year proved largely inadequate :—

		Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)				
E—Establishment—				
O	..	1,15.00	} 1,19.02	1,31.37
R	..	4 02		
				+12.35

The amount of Rs. 4.02 lakhs provided in connection with the increase in the dearness allowance and creation of additional organisations, could cover only 24.6 per cent. of the additional requirements. The reasons for the final excess of Rs. 12.35 lakhs, and its remaining uncovered, were not furnished by the controlling officer.

(vi) Under the following group-head, the original provision was increased to a substantial extent by reappropriation but still the final excess remained uncovered :—

		Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)				
D—Repairs—				
O	..	3,83 92	} 4,74.62	4,79.42
R	..	90 70		
				+4 80

Of the total excess of Rs. 95 50 lakhs (24.9 per cent. of the original provision), a sum of Rs. 4 36 lakhs only represented excess expenditure on maintenance work on buildings and an item of special repair. The reasons for the remaining amount were not furnished by the controlling officer.

Charged Appropriation

The unutilised provision of Rs 1 41 lakhs (65.9 per cent. of the supplementary appropriation of Rs 2 14 lakhs obtained in March, 1967) was mainly due to less payment of grants-in-aid to local bodies in lieu of rates and taxes in respect of Governor's Estates. The supplementary provision, thus, proved excessive.

(i) *Review of the Establishment and Tools and Plant charges of the Public Works Department.*

The gross Establishment and Tools and Plant charges of the Public Works Department during the year 1966-67 amounted to Rs. 1,33.00 lakhs and Rs. 18.55 lakhs respectively against the total works outlay of Rs. 11,54 15 lakhs, i.e., 11.52 per cent. and 1.61 per cent. respectively of the total works outlay.

Amounts of Rs. 28.16 lakhs and Rs. 3.68 lakhs were recovered on account of Establishment and Tools and Plant charges respectively for works done on behalf of private bodies and other Departments and Governments.

The percentages of net Establishment and Tools and Plant charges to works outlay for the years 1964-65, 1965-66 and 1966-67 are compared below :—

Year	Works outlay	Establishment charges	Percentage to works outlay	Tools and Plant charges	Percentage to works outlay
(In lakhs of rupees)					
1964-65	10,31.30	65.70	6.40	16.73	1.62
1965-66	15,15.75	76.24	5.03	9.44	0.62
1966-67	11,54.15	1,04.84	9.08	14.87	1.29

(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 the Central Government.

The amount so received by the State Government as subvention is credited directly to the deposit account, "Subvention from Central Road Fund".

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

The expenditure under this grant (Grant No. 34-Public Works) includes an amount of Rs.31.88 lakhs booked under the group-head "B—Original Works—Communications" which was to be met from the deposit account but no adjustment in this regard could be made for want of sufficient credit balance.

An amount of Rs.0.08 lakh only was received during the year as subvention from the Central Road Fund.

The balance at the credit of the Fund on the 31st March, 1967 was Rs. 1.81 lakhs.

An account of the transactions pertaining to the Fund for the year 1966-67 is given in statement No. 16 at page 115 of the Finance Accounts, 1966-67.

(iii) *Suspense* : The expenditure in the grant includes an amount of Rs.7,99.44 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 at pages 88-89 in Note (xiii) 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	Net actuals	Closing balance
(In lakhs of rupees)					
50—Public Works—					
Voted—					
Purchases ..	—10,66.31	4,21.00	4,36.80	—15.80	—10,82.11
Stock ..	1,96.49	2,78.58	2,93.63	—15.05	1,81.44
Miscellaneous Public Works Advances	3,71.50	98.72	41.99	56.73	4,29.23
Total ..	—4,98.32	7,98.30	7,72.42	25.88	—4,72.44
Charged—					
Purchases ..	—0.40	0.81	0.99	—0.18	—0.58
Stock ..	0.16	0.22	0.24	—0.02	0.14
Miscellaneous Public Works Advances	0.55	0.12	0.06	0.06	0.61
Total ..	0.31	1.15	1.29	—0.14	0.17

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

Major Heads "51A—Greater Calcutta Development Scheme" and "106 A—Capital Outlay on Greater Calcutta Development Scheme".	Total Grant Rs.	Actual Expenditure Rs.	Excess + Saving— Rs.
Original .. 3,24,00,000	3,24,00,000	2,06,23,530	—1,17,76,470
Supplementary			
Amount surrendered during the year (March, 1967) .. ..	..	..	1,35,03,000

Notes and comments—

(i) The unutilised provision of Rs.1,17.76 lakhs formed 36.3 per cent. of the total grant.

In the preceding two years also, there were substantial savings in this grant, forming 47.9 per cent. and 57.8 per cent. of the provision.

(ii) The surrender of Rs.1,35.03 lakhs made on the 31st March, 1967 proved excessive as the eventual saving in the grant was Rs.1,17.76 lakhs only.

(iii) Substantial portion of the original provision remained unutilised under the following group-heads:—

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

Major Head "51A—Greater Calcutta Development Scheme".**A—Development Schemes—****A(ii)—Centrally-sponsored Schemes (New Schemes)—****A(ii)(a)—Special Projects—**

O	..	61.50	}	53.99	39.83	—14.16
R	..	—7.51				

The total saving of Rs.21.67 lakhs (more than one-third of the original provision) was due to non-utilisation of the entire provision under—

- (i) "Water Supply Schemes—South Suburban, Bhatpara, Halisuhar and Garden Reach" (Rs. 15.00 lakhs), and
- (ii) "Arterial Sewerage Scheme (Howrah)" (Rs. 10.00 lakhs) partly counter-balanced by excesses under two other schemes.

Reasons for the saving in respect of (i) above were not furnished by the controlling officer. In regard to (ii), it was explained that as a result of a post-budget decision, the scheme was executed by the Howrah Improvement Trust, for which purpose loans were granted to that body out of the provision under grant No. 52.

In the preceding year, saving under this group-head amounted to Rs. 13.23 lakhs (28.1 per cent. of the provision).

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

Major Head "106A—Capital Outlay on Greater Calcutta Development Scheme".**B—Development Schemes—****B(a)—Fourth Five-Year Plan—****B(a)(i)—Special Projects—****B(a)(i)(3)—Patipukur Township Sewerage Scheme—**

O	..	5.00	}	3.00	1.19	—1.81
R	..	—2.00				

The total saving of Rs.3.81 lakhs formed 76.2 per cent. of the original provision. The surrender of Rs. 2.00 lakhs was due to non-construction of pump house consequent on objections about its site by local residents. Reasons for the final saving of Rs. 1.81 lakhs were not furnished by the controlling officer (February, 1968).

In the preceding year, there was a saving of Rs.1.82 lakhs (52.4 per cent. of the provision) under this scheme under "Third Five-Year Plan".

			Total Grant	Actual Expenditure	Excess + Saving—
			(In lakhs of rupees)		
B(a)(i)(4)—Other Schemes—					
O	..	21.00	} 6.10	0.11	—5.99
R	..	—14.90			

The total saving of Rs. 20.89 lakhs (99.5 per cent. of the original provision) occurred due to—

(a) non-implementation of

- (i) "Bustee Improvement Scheme" pending enactment of the West Bengal Slum Areas (Improvement and Clearance) Bill (Rs. 5.00 lakhs),
- (ii) "Scheme for Work-cum-living Centre at Manicktolla" due to late receipt of approval of Planning Commission (Rs.5.00 lakhs), and
- (iii) "Tollygunge Drainage Scheme" (Rs.2.00 lakhs) "Water Treatment Plant at Taratolla" (Rs.2.00 lakhs) due to non-finalisation of land acquisition proceedings,

and (b) less expenditure on

- (i) "Scheme for improvement of traffic circulation in Sealdah Station area" —reasons not furnished by the controlling officer (Rs.4.98 lakhs), and
- (ii) "Haldia Water Supply Scheme" due to non-completion of survey work (Rs.1.91 lakhs).

In the preceding year, saving under this group-head (Third Five-Year Plan) amounted to Rs. 9.12 lakhs (22.2 per cent. of the provision).

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

B(b)(i)—Special Projects—

B(b)(i)(1)—Scheme for development of gas distribution system in Calcutta—

O	20.00	} 14.00	11.40	—2.60
R	—6.00			

The total saving of Rs. 8.60 lakhs (43 per cent. of the original provision) was attributed to difficulties in accepting tender and non-materialisation of import of gas meters.

98 Grant No. 35—Greater Calcutta Development Scheme (All Voted)—*contd.*

Considerable saving occurred under this scheme during the preceding three years, as indicated below :—

Year		Provision	Saving	Percentage of saving to the provision
		(In lakhs of rupees)		
1963-64	..	42 00	24 55	58 5
1964-65	..	54.50	34 00	62 4
1965-66	..	36.95	14 20	38.4

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

B(b)(i)(2)—Underground Drainage Scheme for part of Cossipore-Dum Dum Area—

O	..	25.00	} 10.75	4 69	—6 06
R	..	—14 25			

The total saving of Rs 20 31 lakhs formed 81 2 per cent. of the original provision, but reasons neither for the surrendered amount nor for the final saving were furnished by the controlling officer

In the preceding two years, the saving under this scheme amounted to 62.7 per cent. and 74 2 per cent. of the original provision.

B(b)(i)(4)—Other Schemes—

O	..	78 00	} 0 40	1 79	+1 39
R	..	—77 60			

The net saving of Rs. 76 21 lakhs (97 7 per cent. of the original provision) occurred due to—

(a) non-implementation of the schemes—

- ✓ (i) "Second Bridge over Hooghly river" due to late receipt of tender papers and Government of India's approval (Rs. 20 00 lakhs),
- ✓ (ii) "Pre-treatment Plant at Palta" due to late preparation of the project report by the Calcutta Corporation (Rs 15 00 lakhs),
- (iii) "Bustee Improvement Scheme" pending enactment of the West Bengal Slum Areas (Improvement and Clearance) Bill (Rs. 5 00 lakhs),
- ✓ (iv) "Scheme for Work-cum-living centre at Manicktolla" due to late receipt of approval of Planning Commission (Rs. 5 00 lakhs), and
- ✓ (v) "Tollygunge Drainage Scheme" due to non-finalisation of land acquisition proceedings (Rs. 3 00 lakhs),

and (b) less expenditure on the schemes—

- ✓(i) "Tollygunge Sewerage Scheme" due to non-completion of land acquisition and survey (Rs. 14.66 lakhs),
- (ii) "Traffic Operation Plan for Calcutta" due to non-receipt of approval of Planning Commission (Rs. 8.56 lakhs), and
- ✓(iii) "Scheme for improvement of traffic circulation in Sealdah Station Area", —reasons not furnished by the controlling officer (Rs. 4.99 lakhs).

In the preceding year, the entire provision of Rs. 68.11 lakhs remained unutilised and in 1964-65, the saving amounted to Rs. 12.51 lakhs under this group-head.

	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
B(b)(i)(5)—Tollygunge Panchanna-gram Drainage Scheme—			
O .. 12.00	8.70	3.90	—4.80
R .. —3.30			

Of the total saving of Rs. 8.10 lakhs (67.5 per cent. of the original provision), an amount of Rs. 3.30 lakhs was surrendered due to non-payment of acquisition cost of land. The reasons for the final saving of Rs. 4.80 lakhs were not furnished by the controlling officer.

In the preceding year, the provision of Rs. 8.05 lakhs made under this group-head by reappropriation remained wholly unutilised.

(iv) Under the following group-heads, additional funds provided by reappropriation on the 31st March, 1967 proved largely inadequate:—

	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
Major Head "51A—Greater Calcutta Development Scheme".			
A—Development Schemes—			
A(i)—Fourth Five-Year Plan—			
A(i)(a)—Special Projects—			
O .. 36.50	46.37	75.60	+29.23
R .. 9.87			

The actual expenditure was more than twice the amount of original provision. The additional provision of Rs. 9.87 lakhs by reappropriation for early completion of "Emergency Water Supply Scheme" could cover only 25.2 per cent. of the additional requirements. The reasons for the final excess of Rs. 29.23 lakhs were not furnished by the controlling officer.

100 Grant No. 35—Greater Calcutta Development Scheme (All Voted)—concl'd.

	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
Major Head "106A—Capital Outlay on Greater Calcutta Development Scheme".			

B—Development Schemes—

B(a)—Fourth Five-Year Plan—

B(a)(i)—Special Projects—

B(a)(i)(1)—Drainage Scheme—

O	..	15.00	}	15.86	18.79	+2.93
R	..	0.86				

The reasons for the uncovered final excess of Rs. 2.93 lakhs were not furnished by the controlling officer.

(v) The following is a case of injudicious withdrawal of funds by reappropriation :—

	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
B(a)(i)(2)—Scheme for improvement of traffic conditions near Howrah Railway Station area—			

O	..	20.00	}	2.06	20.99	+18.93
R	..	—17.94				

The withdrawal of funds to the extent of Rs. 17.94 lakhs was made in March, 1967. The reasons for the withdrawal as also the final excess have not been intimated.

—————

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	..	14,06,000	}	19,88,000	17,78,892	—2,09,108
Supplementary		5,82,000				
Amount surrendered during the year (March, 1967)				52,523

Notes and comments—

(i) The saving of Rs.2.09 lakhs formed 35.9 per cent. of the supplementary grant, obtained in March, 1967.

(ii) Considerable saving has become a regular feature under this grant ; it ranged from 22.6 per cent. to 45.8 per cent. during the last four years.

— (iii) During 1966-67, the provision under the following group-head remained substantially unutilised :—

	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
B—Ports Establishment—	1.37	0.14	—1.23

The reasons for the saving were not furnished by the controlling officer (February, 1968).

Grant No. 37—Road and Water Transport Schemes.

	Total Grant or Appropriation	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".			
Voted—			
Original ..	65,69,000	49,28,666	—16,40,334
Supplementary ..	..	
Amount surrendered during the year (March, 1967)	..	..	12,40,000
Charged—			
Original ..	3,21,000	2,53,014	—97,986
Supplementary	30,000		
Amount surrendered during the year	..	..	Nil

Notes and comments—

Voted Grant

(i) Of the saving of Rs.16.40 lakhs (25 per cent. of the provision), a sum of Rs. 12.40 lakhs was surrendered but only on the 31st March, 1967.

(ii) Saving under this grant has become a regular feature ; during the last four years it ranged between 45 per cent. and 63 per cent. of the total provision.

(iii) The saving during 1966-67 occurred mainly under the following heads :—

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

Major Head "57—Road and Water Transport Schemes".

A—Road Transport—

A.1—State Transport Services in Durgapur—

A.1(i)—Working Expenses—

A.1(i)(b)—Operation—

O	..	37.35	}			
R	..	-1.99		35.36	31.54	-3.82

The total saving of Rs.5.81 lakhs was attributed mainly to (i) non-filling up of posts of one officer and staff for operation of new buses by Durgapur State Transport Service and (ii) less expenditure on contingent items and non-execution of the work of major repairs.

Major Head "114—Capital Outlay on Road and Water Transport Schemes".

B—Development Schemes—

(a) Fourth Five-Year Plan—

B(a)—I—Road Transport—

O	..	27.00	}			
R	..	-10.34		16.66	16.60	-0.06

The total saving of Rs.10.40 lakhs (38.5 per cent. of the provision) was attributed to—

- (a) sanction of loan to the North Bengal State Transport Corporation for development of goods transport service from grant No. "52—Loans and Advances etc." instead of capital advance from this grant (Rs. 5 lakhs),
- (b) non-execution of the scheme for construction of a sub-way in the Dalhousie Square, Calcutta (Rs.4 lakhs), and
- (c) non-completion of body construction of buses of the Durgapur State Transport Service (Rs.1.40 lakhs).

Grant No. 33—Famine Relief.

103

	Total Grant or Appropriation	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Head "64—Famine Relief".			
	Rs.		
Voted—			
Original ..	2,66,43,000	} 11,02,63,000	8,14,02,116 —2,88,60,884
Supplementary	8,36,20,000		
Amount surrendered during the year (March, 1967)	..	..	19,39,318
Charged—			
Original ..	..	} 2,080	.. —2,080
Supplementary	2,080		
Amount surrendered during the year	..	..	Nil

Under the charged portion, a sum of Rs. 131 was met out of an advance obtained from the Contingency Fund and the advance remained unrecouped till the close of the year.

Notes and comments—

Voted Grant

(i) The saving of Rs.2,88.61 lakhs was more than the original provision and formed 26.18 per cent. of the total provision. Of this, a sum of Rs.19.39 lakhs only(6.7 per cent.) was surrendered and that too on the last day of the financial year.

In view of the saving, the supplementary grant obtained in March, 1967 proved excessive.

(ii) Substantial savings occurred under the following group-heads :—

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

A—Famine Relief—

A(3)—Miscellaneous—

(i) Expenditure on Relief Works—

O ..	30.00	} 3,86.28	2,88.57	—97.71
S ..	3,79.99			
R ..	—23.71			

Of the total saving of Rs. 1,21.42 lakhs forming 31.9 per cent. of the supplementary provision, Rs. 23.21 lakhs was stated to be due to curtailment of relief operations after the harvesting season. The final saving of Rs. 97.71 lakhs was stated to be due to non-adjustment of cost of foodgrains due to non-receipt of debits from the food Department.

			Total Grant	Actual Expenditure	Excess+ Saving—
			(In lakhs of rupees)		
A(2)—Gratuitous relief—					
A(2)(2)—Doles in Cash and kind—					
O	..	70.00	4,45.85	3,64.35	—81.50
S	..	3,65.00			
R	..	10.85			

The actual expenditure was considerably less than the original and supplementary provision. The Department further augmented the provision by reappropriation of Rs. 10.85 lakhs on the 31st March, 1967, in connection with the payment of arrear bills of previous years. This resulted in the final saving of Rs. 81.50 lakhs, out of which Rs. 32.95 lakhs was due to non-adjustment of cost of foodgrains due to non-receipt of debits from the Food Department. Reasons for the residual saving were not furnished (February, 1968).

A(2)(6)—Free or concessional supply of seeds—			9.00	1.08	—7.92
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The saving of Rs. 7.92 lakhs formed 88 per cent. of the provision; reasons thereof were not furnished by the controlling officer.

A(1)—Salaries and Establishment—

A(1)(d)—Distribution of seeds—

O	..	10.06	11.88	4.67	—7.21
S	..	0.83			
R	..	0.99			

Reasons for the final saving were not furnished by the controlling officer.

(iii) Under the following group-heads, the provision remained wholly unutilised :—

A(2)—Gratuitous relief—

A(2)(3)—Doles in Cash and kind out of the Famine Relief Fund—

O	76.65	..	—76.65
S	..	76.65			

The saving of the entire provision obtained by supplementary grant in March, 1967, for meeting the cost of relief operations due to widespread drought was attributed to non-adjustment of the cost of foodgrains supplied by the Food Department due to non-receipt of debits from the said Department.

A(2)(7)—Free or concessional supply of fertilisers—

O	..	1.25	0.25	..	—0.25
R	..	—1.00			

The non-utilisation of the entire provision of Rs. 1·25 lakhs was stated to be mainly due to less demand of funds from the local offices. In the previous year also, the entire provision of identical amount remained unutilised under this head.

(iv) **Famine Insurance Fund.**—The expenditure in the grant includes an amount of Rs. 80 lakhs met from the Famine Insurance Fund. This 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 the relief of famine and of 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 the 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 1966-67, an amount of Rs. 80 lakhs was paid by Government as contribution to the fund and an equal amount was debited to it on account of expenditure met from the fund.

The balance at the credit of the fund on the 31st March, 1967 was Rs. 20·02 lakhs in investment and Rs. 4·01 lakhs in cash.

An account of the transactions of the fund is given in Statement No. 16 at page 109 of the Finance Accounts of West Bengal, 1966-67.

Grant No. 39—Pensions and Other Retirement Benefits.

	Total Grant or Appropriation		Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.	Rs.
Major Heads "65—Pensions and Other Retirement Benefits" and "120—Payments of Commuted Value of Pensions".				
	Rs.			
<i>Voted—</i>				
Original ..	2,10,24,000	} 2,10,24,000	1,93,23,219	-17,00,781
Supplementary ..	..		
Amount surrendered during the year (March, 1967) ..	..	..	..	16,05,000
<i>Charged—</i>				
Original ..	3,87,000	} 4,47,000	4,48,417	+1,417
Supplementary	60,000			
Amount surrendered during the year (March, 1967) ..	..	..	..	6,000

Notes and comments—

Charged Appropriation

The excess expenditure of Rs. 1,417 over the appropriation requires to be regularised.

The head under which the excess occurred is given in Appendix—I.

Voted Grant

The saving of Rs. 17·01 lakhs was mainly due to less drawal of pension by the pensioners and less payment of commuted value of pension.

A case of substantial saving is given below :—

	Total Grant	Actual Expenditure	Excess + Saving —
	(In lakhs of rupees)		
Major Head "120—Payments of Commuted Value of Pensions".			

I—Payments of Commuted Value of Pensions—

Payments in India—

O ..	5·50	}	3·50	3·57	+0·07
R ..	—2·00				

The net saving of Rs. 1·93 lakhs (35·1 per cent. of the original provision) was due to finalisation of less number of cases of commutation of pension during the year.

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 ..	1,51,000	}	1,51,000	1,31,793	—19,207
Supplementary ..					
Amount surrendered during the year		Nil	

Grant No. 41—Stationery and Printing (All Voted).

107

	Total Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Head "68—Stationery and Printing".			
	Rs.		
Original ..	1,01,72,000	1,04,69,000	92,21,735
Supplementary	2,97,000		
Amount surrendered during the year (March, 1967)	..	..	6,04,570

Notes and comments—

(i) In view of the saving of Rs. 12.47 lakhs, the supplementary grant of Rs. 2.97 lakhs obtained in March, 1967 proved entirely unnecessary.

(ii) Out of the unutilised amount of Rs. 12.47 lakhs (12.3 per cent. of the original provision), an amount of Rs. 6.05 lakhs was surrendered but on the last day of the financial year.

(iii) Saving has become a regular feature under this grant; the savings ranged from Rs. 4.01 lakhs to Rs. 16.63 lakhs during the last three years.

(iv) During 1966-67, the provision remained unutilised to a substantial extent in the following group-heads:—

	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
D—Purchase of Stationery Stores—			
O ..	44.50	39.63	34.00
R ..	-4.87		
			-5.63

Of the total saving of Rs. 10.50 lakhs (23.6 per cent.), a saving of Rs. 4.87 lakhs was attributed mainly to non-receipt of debit for stationery store.

The reasons for the balance amount were not received from the controlling officer (February, 1968).

			Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.
Major Head "70—Forest".					
			Rs.		
Voted—					
Original	..	2,65,14,000	2,65,14,000	2,22,77,584	-42,36,416
Supplementary	..				
Amount surrendered during the year (March, 1967)			..	..	36,74,911
Charged—					
Original	..	..	15,000	14,787	-213
Supplementary		15,000			
Amount surrendered during the year			..	..	Nil

Notes and comments—**Voted Grant**

The shortfall in expenditure of Rs. 42.36 lakhs forming 15.9 per cent. of the original provision occurred mainly under the following group-heads :—

			Total Grant	Actual Expenditure	Excess+ Saving—
			(In lakhs of rupees)		
F—Development Schemes—					
F(i)—Fourth Five-Year Plan—					
O	..	1,00.45	66.81	64.53	-2.28
R	..	-33.64			

The total saving of Rs. 35.92 lakhs which formed 35.8 per cent. of the original provision was attributed mainly to—

- cut imposed by Government as a measure of economy (Rs. 16.98 lakhs),
- non-implementation of the project "Construction of a weir across the Mahanadi river" (Rs. 9.29 lakhs), and
- non-finalisation/late finalisation of various other schemes (Rs. 7.01 lakhs).

A—Conservancy and works—**A—V—Miscellaneous—**

O	..	18.33	11.19	9.92	-1.27
R	..	-7.14			

The total saving of Rs. 8.41 lakhs (45.9 per cent. of the original provision) was attributed mainly to less purchase of forest produce from the trade by the department owing to less demand of sleepers by Railways than anticipated.

Grant No. 42—Forest—concl.

109

In the preceding year, saving under this group-head formed 23·5 per cent. of the original provision.

			Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)					
F(ii)—Centrally-sponsored Schemes (New Schemes)—					
O	..	26·04	21·51	21·42	-10·09
R	..	-4·53			

The total saving of Rs. 4·62 lakhs (17·7 per cent. of the original provision) was stated to be mainly due to undertaking of less plantation work owing to slow progress of transfer of waste lands.

Grant No. 43—Miscellaneous—Contributions.

			Total Grant or Appropriation	Actual Expenditure	Excess+ Saving—
			Rs.	Rs.	Rs.
Major Head "71—Miscellaneous."					
Rs.					
Voted—					
Original	..	2,49,04,000	2,56,24,000	2,22,23,245	-34,00,755
Supplementary		7,20,000			
Amount surrendered during the year (March, 1967)			..	..	10,41,353
Charged—					
Original	..	9,66,000	9,66,000	2,49,112	-7,16,888
Supplementary		..			
Amount surrendered during the year (March, 1967)			..	..	1,08,483

Notes and comments—

Voted Grant

(i) In view of the saving of Rs. 34·01 lakhs in the grant, the supplementary grant of Rs. 7·20 lakhs obtained in March, 1967 proved entirely unnecessary.

Out of the saving, only a sum of Rs. 10·41 lakhs was surrendered and that too on the last day of the financial year.

(ii) The supplementary grant proved unnecessary and substantial saving occurred under the following group-head :—

			Total Grant	Actual Expenditure	Excess + Saving—
			(In lakhs of rupees)		
B—Miscellaneous contributions—					
O	..	2,44.49	} 2,41.33	2,17.71	—23.62
S	..	7.00			
R	..	—10.16			

The actual expenditure fell short of the original provision by Rs. 26.78 lakhs. The additional funds of Rs. 7.00 lakhs provided by supplementary grant in March, 1967, increased the saving to Rs. 33.78 lakhs. Despite the withdrawal of an amount of Rs. 10.16 lakhs at the end of the financial year, a sum of Rs. 23.62 lakhs remained as final saving.

The total saving of Rs. 33.78 lakhs was mainly due to less payment of grants to—

- (a) Calcutta Corporation to meet increased cost of pay of their employees (Rs. 12.81 lakhs),
- (b) Local bodies in lieu of landlords' and tenants' share of cesses (Rs. 12.46 lakhs),
- (c) Local bodies for dearness concession to their employees (Rs. 3.46 lakhs),
- (d) Trustees in Cooch Behar for worship of State idols and observance of religious ceremonies and festivals (Rs. 2.40 lakhs), and
- (e) Local bodies in connection with the implementation of Minimum Wages Act (Rs. 1.72 lakhs).

Charged Appropriation

(i) Out of the saving of Rs. 7.17 lakhs, forming 74.2 per cent. of the total provision, a sum of Rs. 1.08 lakhs only was surrendered and that too on the last day of the financial year.

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

			Total Appropriation	Actual Expenditure	Excess + Saving—
			(In lakhs of rupees)		
B—Miscellaneous contributions—					
O	..	9.66	} 8.58	2.49	—6.09
R	..	—1.08			

The saving was attributed mainly to less payment of grants to—

- (a) Local bodies and Zilla Parishads in lieu of miscellaneous receipts under the Bengal Ferries Act (Rs. 5.00 lakhs), and
- (b) Calcutta Corporation in lieu of fines, etc. under the Calcutta Municipal Act (Rs. 2.47 lakhs), partly counterbalanced by excesses in respect of some other grants.

		Total Grant or Appropriation	Actual Expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major Heads "71—Miscellaneous" and "109—Capital Outlay on Other Works."				
		Rs.		
Voted—				
Original	..	12,90,65,000	} 12,90,65,000	11,19,04,331
Supplementary	..			
Amount surrendered during the year (March, 1967)		..	..	1,29,05,280
Charged—				
Original	..	11,65,000	} 11,65,000	30,812
Supplementary	..			
Amount surrendered during the year (March, 1967)		..	..	9,34,146

Notes and comments—**Voted Grant**

(i) The saving of Rs.1,71.61 lakhs formed 13.3 per cent. of the provision. Of this, a sum of Rs. 1,29.05 lakhs only was surrendered on the last day of the financial year.

(ii) The savings under this grant ranged from 15.7 per cent. to 24.8 per cent. of the provision during the last three years.

(iii) In 1966-67, substantial provision remained unutilised under the following group-heads :—

		Total Grant	Actual Expenditure	Excess+ Saving—
		(In lakhs of rupees)		
"71—Miscellaneous".				
A—Donations for charitable purposes —				
O	..	5.07	} 5.03	3.98
R	..	—0.04		
				—1.05

Reasons for the total saving of Rs. 1.09 lakhs (21.5 per cent. of provision) were not furnished by the controlling officer.

			Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)					
L—Development Schemes—					
L(i)—Fourth Five-Year Plan—					
L(i)(a)—Co-operation and Communi- ty Development—					
O	..	50.64	} 17.01	14.18	—2.83
R	..	—33.63			

The provision was for the scheme “Village Panchayats” which, being mainly a grant-in-aid scheme, included payment of—

- (a) Lump Development grant to Anchal Panchayats,
- (b) grant to Anchalik Parishads for construction of office buildings and payment of honorarium to the Presidents and Vice-Presidents, and
- (c) grant to Anchal Panchayats for construction of Panchayat ghars and establishment of training centres for non-official functionaries of the Panchayati Raj and establishment of a training centre at Kalyani for training of officials.

The total saving of Rs.36.46 lakhs forming 72 per cent. of the original provision was attributed mainly to the programmes under the schemes being kept in abeyance either wholly or partially during the year.

Saving under this group-head in the preceding year was Rs.19.34 lakhs (21 per cent. of the original provision).

L(i)(c)—Miscellaneous—

O	..	73.11	} 62.93	61.50	—1.43
R	..	—10.18			

The total saving of Rs.11.61 lakhs (15.9 per cent. of the original provision) was stated to be mainly due to—

- (a) curtailment of expenditure on the scheme “Aid to municipalities for improvement of municipal roads (Development of Municipal Areas)” as a measure of economy (Rs. 6.06 lakhs),
- (b) non-finalisation of the plans and estimates for construction of staff quarters and additional fire stations (Rs. 3.66 lakhs), and
- (c) non-opening of two new projects under the scheme “Urban Community Development Scheme” (Rs.0.46 lakh).

Grant No. 44—Miscellaneous—Other Miscellaneous Expenditure—contd. 113

Saving under this group-head during the preceding year amounted to Rs. 23.56 lakhs (24 per cent. of the original provision).

			Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)					
L(i)(d)—Social Welfare—					
O	..	19.20	} 16.75	12.65	—4.10
R	..	—2.45			

The total saving of Rs.6.55 lakhs forming 34.1 per cent. of the original provision was attributed mainly to—

- (a) non-finalisation of the scheme "Establishment of a new Home for mentally unsound vagrants" (Rs. 2.25 lakhs),
- (b) non-implementation of the schemes "Establishment of one new Home—Expansion of the Vagrants' Home at Sarat Ghose's Garden Road" (Rs. 2.00 lakhs), and "Establishment of a new Reformatory and Borstal School for delinquent children" (Rs. 2.00 lakhs).

Saving under this group-head during the preceding year ("Third Five-Year Plan") amounted to Rs. 18.10 lakhs (41.7 per cent. of the provision).

L(i)(f)—Tourism—					
O	..	4.50	} 1.80	1.72	—0.08
R	..	—2.70			

The provision was made for "Reorganisation of Tourist Wing"; reasons for the total saving of Rs.2.78 lakhs (61.8 per cent. of the original provision) were not furnished by the controlling officer.

L(i)(g)—Other Schemes—					
O	..	4.92	} 2.72	2.83	+0.11
R	..	—2.20			

The provision was for the scheme "Information and Public Relations" which aimed at strengthening the set up of district and subdivisional information organisations including setting up of Audio-Visual Units for subdivisions.

The net saving of Rs.2.09 lakhs formed 42.5 per cent. of the original provision and was attributed to non-implementation of certain programmes, mainly as a measure of economy.

114 Grant No. 44—Miscellaneous—Other Miscellaneous Expenditure—*contd.*

			Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)					
"109—Capital Outlay on Other Works".					
M—Other Schemes—					
M(9)—Land Acquisition and Development Scheme—					
O	..	45.23	} 26.33	19.94	—6.39
R	..	—18.90			

The total saving of Rs. 25.29 lakhs formed 55.9 per cent. of the original provision. Of this, Rs. 18.90 lakhs was surrendered due to non-payment of compensation for the acquisition of land at Biren Roy Road, Behala, under the scheme "Land Acquisition and Development Project at Behala" as a result of injunction issued by the High Court.

The reasons for the final saving of Rs 6.39 lakhs, which occurred mainly under the schemes "Land Acquisition and Development Project at Manicktolla" and "Land Acquisition and Development Project at Asansol (Water Supply Works)" were not furnished by the controlling officer.

In the preceding year also, there was a saving of Rs. 16.02 lakhs (32 per cent. of the original provision) under this group-head.

N—Development Schemes—

N(i)—Fourth Five-Year Plan—

N(i)(b)—Miscellaneous—

O	..	45.94	} 26.86	21.30	—5.56
R	..	—19.08			

The total saving of Rs.24.64 lakhs formed 53.6 per cent. of the original provision and was attributed to—

- (a) non-execution of the scheduled programme in respect of the first phase of the development work under the scheme "Development of Digha" (Rs. 15.10 lakhs),
- (b) non-completion of the construction of godown at New Jalpaiguri and late starting of construction of boundary wall around Lake Food Depot under the scheme "Foodgrains Storage" (Rs. 9.04 lakhs), and
- (c) non-implementation of the scheme for development of the Panchet area (Rs. 0.50 lakh).

N(i)(c)—Special Projects—

O	..	49.90	} 5.62	3.78	—1.84
R	..	—44.28			

The entire provision of Rs.49.90 lakhs was for the scheme "Development of Subsidiary Industries at Durgapur".

The total saving of Rs.46.12 lakhs forming 92.4 per cent. of the original provision was stated to be partly due to issue of 'Civil Rules' by the High Court involving land acquisition cases and partly due to delay in preparing Master Plan for the scheme.

In the preceding year also, a large saving of Rs. 40.63 lakhs (81.2 per cent. of the provision) occurred under this scheme.

			Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)					
N(i)(d)—Tourism—					
O	..	32.90	} 26.20	24.71	—1.49
R	..	—6.70			

The total saving of Rs. 8.19 lakhs (24.9 per cent. of the provision) occurred mainly under the following schemes due to non-execution/delay in execution of works and non-purchase of tourist vehicles :—

Serial No.	Name of the Scheme	Provision	Saving	Percentage of saving to the provision.	
(In lakhs of rupees)					
1.	Tourist Buses ..	4.50	2.61	58	
2.	Motels ..	2.25	2.25	100	
3.	Rest House at Durgapur ..	2.13	2.13	100	
4.	Rest House at Darjeeling (Class II) ..	3.00	0.66	22	
			Total Grant	Actual Expenditure	Excess+ Saving—

(In lakhs of rupees)					
N(i)(e)—Labour and Labour Welfare—					
O	..	5.59	} 1.79	1.95	+0.16
R	..	—3.80			

The net saving of Rs. 3.64 lakhs forming 65.1 per cent. of the original provision, was attributed to—

- (a) non-construction of the laboratory building and non-payment of installation charges of the machines and equipment under the scheme "Setting up of Testing Laboratory for examination of Boilers" (Rs. 1.90 lakhs), and
- (b) non-construction of Welfare Centres at Haihaipatha and Calcutta Port area owing to non-availability of land and non-completion of Welfare Centres at Shalimar and Goomtee under the scheme "Model Labour Welfare Centres and Holiday Homes" (Rs. 1.74 lakhs).

			Total Grant	Actual Expenditure	Excess+ Saving—
			(In lakhs of rupees)		
N(i)(f)—Control of Communicable Diseases—					
O	..	2.50	0.40	0.51	+0.11
R	..	-2.10			

The provision of Rs. 2.50 lakhs was made for the scheme "Special Hospitals for treatment of Tuberculosis and Leprosy".

The net saving of Rs. 1.99 lakhs (79.6 per cent. of the original provision) was attributed to—

- (a) slow progress of work at the Dhubulia T. B. Hospital,
- (b) non-finalisation of new construction programmes, and
- (c) non-construction of Superintendent's quarters.

N(i)(h)—Animal Husbandry—

O	..	20.27	18.51	11.02	-7.49
R	..	-1.76			

Of the total saving of Rs. 9.25 lakhs (45.6 per cent. of the provision), a saving of Rs. 1.76 lakhs was attributed to the preparation of estimates by the Chief Engineer, Construction Board, subsequent to the original budget provision; reasons for the final saving of Rs. 7.49 lakhs were not furnished by the controlling officer.

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

Serial No.	Name of the scheme	Provision	Saving	Percentage of saving to the provision.
(In lakhs of rupees)				

1.	Poultry Extension Centres (Spill) ..	2.19	1.99	90.9
2.	Pig Breeding Unit at Darjeeling ..	1.50	1.50	100
3.	Establishment of Cold Storage and Dressing Plant ..	2.08	1.50	72.1
4.	Expansion and re-organisation of existing Sheep Extension Centres and Sheep Breeding Farms ..	1.50	1.50	100
5.	Centralised Semen Collection Centres ..	1.50	1.17	78

In the preceding year, saving under this group-head amounted to Rs. 24.01 lakhs and formed 64.4 per cent. of the provision.

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

(In lakhs of rupees)

**N(ii)—Centrally-sponsored Schemes
(New Schemes)—**

**N(ii)(c)—Water Supply and
Sanitation—**

(Urban and Corporation)

	O	..	6.00	}			
	R	..	-3.70		2.30	1.84	-0.46

The total saving of Rs. 4.16 lakhs (69.3 per cent. of the original provision) was attributed mainly to non-settlement of tender for repairs of dredger.

N(ii)(d)—Village and Small Industries—

	O	..	1.61	}			
	R	..	-1.38		0.23	0.07	-0.16

The total saving of Rs. 1.54 lakhs (95.7 per cent. of the original provision) was attributed mainly to non-implementation of the schemes in the newly set up Durgapur Rural Industries Project.

In the preceding year, saving under this group-head was Rs. 1.84 lakhs and formed 92 per cent. of the provision.

(iv) Under the following group-heads, provision remained wholly unutilised :—

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

(In lakhs of rupees)

“71—Miscellaneous”.

L—Development Schemes—

**L(ii)—Centrally-sponsored Schemes
(New Schemes)—**

L(ii)(a)—Housing—

	O	..	6.00	}			
	R	..	1.52		7.52	..	-7.52

The original provision of Rs. 6.00 lakhs was for “Slum Clearance Project” and the additional funds of Rs. 1.52 lakhs were provided by reappropriation on the 31st March, 1967 for payment of financial assistance to the Calcutta Corporation’s Housing Project under “Slum Clearance Project”.

118 **Grant No. 44—Miscellaneous—Other Miscellaneous Expenditure—contd.**

Reasons for non-utilisation of the entire provision were not furnished by the controlling officer.

			Total Grant	Actual Expenditure	Excess + Saving—
			(In lakhs of rupees)		
L(ii)(d)—Miscellaneous Bodies—					
	..	1.41	0.54	..	-0.54
	..	-0.87			

Of the original provision of Rs. 1.41 lakhs made in respect of "Urban Community Development Schemes", a sum of Rs. 0.87 lakh was withdrawn by reappropriation on the 31st March, 1967, owing to non-materialisation of the new project.

Reasons for the final saving of Rs. 0.54 lakh were not furnished by the controlling officer.

"109—Capital Outlay on Other Works".

M—Other Schemes—

M(5)—Rehabilitation of persons displaced on account of acquisition of land for Haldia Dock—

	..	4.61
	..	-4.61			

The non-utilisation of the entire provision was stated to be due to non-reimbursement of the cost of land to the Calcutta Port Authorities as the land was not released by them in favour of the State Government.

Savings under this group-head during the preceding two years amounted to Rs. 5.89 lakhs and Rs. 7.97 lakhs.

N—Development Schemes—

N(ii)—Centrally—sponsored Schemes (New Schemes)—

N(ii)(a)—Housing—

	..	13.80	3.31	..	-3.31
	..	-10.49			

The provision was made for "Slum Clearance." A sum of Rs. 10.49 lakhs was surrendered on the 31st March, 1967, owing to delay in the finalisation of tenders. Actually, however, the entire provision remained unutilised; reasons for the final saving of Rs. 3.31 lakhs were not furnished by the controlling officer.

Grant No. 44—Miscellaneous—Other Miscellaneous Expenditure—contd. 119

			Total Grant	Actual Expenditure	Excess+ Saving—
			(In lakhs of rupees)		
N(ii)(b)—Tourism—					
O	..	9.03	0.93	..	-0.93
R	..	-8.10			

Reasons for non-utilisation of the entire provision of Rs. 9.03 lakhs in respect of the following schemes were not furnished by the controlling officer :—

Names of the schemes.				Provision (In lakhs of rupees)
Motels	..	..	..	2.25
Rest House at Durgapur	..	..	..	2.00
Rest House at Darjeeling	..	..	..	2.00
Development of places of tourist interest	..	..	..	1.85
Tourist Lodge at Malda	..	..	..	0.93

(v) In the following group-head, withdrawal of funds by reappropriation on the last day of the financial year proved excessive :—

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

"109—Capital Outlay on Other Works".

M—Other Schemes—

M(7)—Construction of houses under Middle Income Group Housing Scheme—

O	..	60.00	44.89	52.85	+7.96
R	..	-15.11			

The withdrawal of funds of Rs. 15.11 lakhs was stated to be partly due to non-completion of land acquisition proceedings and consequential deferment of the works under two projects and partly due to slow progress of work on some other projects.

Reasons for the final excess of Rs. 7.96 lakhs were not furnished by the controlling officer.

120 Grant No. 44—Miscellaneous—Other Miscellaneous Expenditure—contd.

(vi) In the following group-heads, additional funds provided by reappropriation on the last day of the financial year proved entirely unnecessary.

Reasons for the final savings were not furnished by the controlling officer.

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

"71—Miscellaneous".

L—Development Schemes—

**L(ii)—Centrally-sponsored Schemes
(New Schemes)—**

L(ii)(b)—Preparation of Master Plan—

O	..	10·28	}	12·15	7·01	—5·14
R	..	1·87				

In this case, Revised Estimates forecast less expenditure but the Department augmented the provision by reappropriation of Rs. 1·87 lakhs, which was in connection with the Asansol and Siliguri Planning Organisations and Haldia Planning Cell.

L(ii)(f)—Other Schemes—

O	..	10·00	}	14·00	9·54	—4·46
R	..	4·00				

The additional funds of Rs. 4·00 lakhs provided by reappropriation were attributed to allocation of more funds by the Government of India.

**L(iii)—Third Five-Year Plan and
Committed Expenditure—**

**L(iii)(a)—Co-operation and Commu-
nity Development—**

O	..	87·50	}	88·92	82·81	—6·11
R	..	1·42				

In this case also, Revised Estimates forecast less expenditure but the Department augmented the provision by reappropriation.

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

	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
“109—Capital Outlay on Other Works”.			
N—Development Schemes—			
N(1)—Centrally sponsored Schemes (New Schemes)—			
N(1)(e)—Animal Husbandry—	..	1.98	+4.98

The entire expenditure of Rs 4.98 lakhs remained uncovered. There was, however, scope for providing funds by reappropriation in view of the actual saving of Rs 1,71.61 lakhs under this grant. Reasons for non provision of funds were not furnished by the controlling officer (February, 1968)

Charged Appropriation

(i) The saving of Rs 11.34 lakhs formed 97.3 per cent of the provision

In the preceding year also, there was a saving of Rs 8.41 lakhs (85.7 per cent. of the total provision) under this appropriation

(ii) The saving during 1966-67 occurred mainly under the following group-heads —

	Total Appropriation	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
“109—Capital Outlay on Other Works”.			
M—Other Schemes—			
M(6)—Patipukur Township Scheme—			
O ..	8.00	} 1.41	-1.41
R ..	-6.59		

The entire provision of Rs 8.00 lakhs remained unutilised. Of this, a saving of Rs 6.59 lakhs, surrendered on the last day of the financial year, was stated to be due to less requirements of funds than the original provision which was made on the basis of demand placed by the Land Acquisition Collector, 24-Parganas, for payment of enhanced decretal amount. Reasons for the final saving of Rs 1.41 lakhs were not furnished by the controlling officer

N—Development Schemes—

N(1)—Fourth Five-Year Plan—

N(1)(a)—Housing—

O ..	3.00	} 0.02	-0.02
R ..	-2.98		

The non-utilisation of the entire provision was attributed to cases being sub-judice.

122 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 ..	5,51,59,000	4,82,13,925	-90,60,075
Supplementary	21,15,000		
	5,72,74,000		
Amount surrendered during the year (March, 1967)	..	..	60,83,280
Charged—			
Original ..	34,80,000	1,33,35,328	+8,22,328
Supplementary	90,33,000		
	1,25,13,000		
Amount surrendered during the year	..	..	Nil

Notes and comments—

Charged Appropriation

(i) The expenditure exceeded the charged appropriation by Rs. 8,22,328 which requires regularisation.

(ii) The excess occurred under the following sub-head, partly counterbalanced by saving under another sub-head:—

	Total Appropriation.	Actual Expenditure.	Excess + Saving—
	(In lakhs of rupees)		
Public Debt—			
Debt raised in India—			
M—Loans from Central Government—			
Loans for expenditure on relief and rehabilitation of displaced persons—			
O ..	15.00	1,10.82	+8.27
R ..	87.55		
	1,02.55		

The excess of Rs. 8.27 lakhs was stated to be due to adjustment of larger than anticipated amount of irrecoverable loans which were remitted by the Government of India and written off by the State Government.

Voted Grant

(i) In view of shortfall of Rs. 90·60 lakhs (15·8 per cent. of the total provision), the supplementary grant of Rs. 21·15 lakhs obtained in March, 1967 for adjustment of irrecoverable loans to displaced persons written off proved unnecessary; it could be restricted to a token vote.

(ii) The shortfall mainly occurred under the following group-heads :—

	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
“71—Miscellaneous.”			
Expenditure on Displaced Persons			
B—Rehabilitation—			
B(VI)(b)—Educational Grant—			
B(VI)(b)(iii)—Grants-in-aid (Education)—			
O .. 55·00	} 10·00	} 3·15	} —6·85
R .. —45·00			

The total unspent amount of Rs. 51·85 lakhs formed 94·3 per cent. of the original provision, the reasons for which were not furnished by the controlling authority.

“109—Capital outlay on other works.”

Expenditure on Displaced Persons

J—Scheme for colonisation—

O .. 80 00	} 60 00	} 35 64	} —24·36
R .. —20·00			

The total shortfall of Rs. 44·36 lakhs forming 55·5 per cent. of the original provision was stated to be due to non-finalisation of the land acquisition proceedings connected with the rehabilitation of displaced persons.

In the preceding two years also, substantial provision remained unutilised for identical reasons as shown below :—

Year			Provision	Saving	Percentage of saving to the provision.
(In lakhs of rupees)					
1965-66	..	..	1,10 00	60·44	54·9
1964-65	..	..	1,10·00	44·24	40·2

			Total Grant	Actual Expenditure	Excess + Saving—
			(In lakhs of rupees)		
Loans and Advances by the State/ Union Territory Governments—					
Loans to Local Funds, Private Parties, etc.—					
Loans and Advances to displaced persons—					

O	..	50.00	30.00	15.12	—14.88
R	..	—20.00			

The total shortfall of Rs. 34.88 lakhs forming 69.8 per cent. of the original provision was explained as due to—

- Payment of loans to smaller number of families in the Home owing to non-availability of homestead lands (Rs. 20 lakhs),
- non-payment of loans to political sufferers for want of sanction (Rs. 7.78 lakhs),
- smaller payment of loans to non-camp families for want of sanction (Rs. 6.07 lakhs), and
- non-payment of loans to municipalities for want of required certificates from the municipal authorities (Rs. 1.03 lakhs).

In the previous two years also, provision to the extent of Rs. 36.09 lakhs (1965-66) and Rs. 35.05 lakhs (1964-65) remained unspent for similar reasons.

(iii) Provision also remained unutilised wholly or to a substantial extent under the following group-heads :—

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

71—Miscellaneous—

Expenditure on Displaced Persons—

B—Rehabilitation—

B(IV)—Expenditure on new migrants—

O	..	3.00	0.75	0.74	—0.01
R	..	—2.25			

The total shortfall of Rs. 2.26 lakhs forming 75.3 per cent. of the original provision was attributed to less influx of migrants from East Pakistan.

In the previous year also, provision to the extent of Rs. 46.91 lakhs (93.8 per cent. of the original provision) remained unspent for the same reason.

B(VI)—Expenditure on Schemes—

B(VI)(b)(ii)—Grants-in-aid—

O	..	1.60	1.50	0.35	—1.15
R	..	—0.10			

The unutilised provision of Rs. 1.25 lakhs was explained as due to less payment of educational grants to the displaced political sufferers for want of sanction from the Government of India.

Grant No. 45—Miscellaneous—Expenditure on Displaced Persons—contd. 125

In the previous year also, the entire provision of Rs.4 lakhs remained unspent for the same reason.

			Total Grant	Actual Expenditure	Excess+ Saving—
			(In lakhs of rupees)		
B(VI) (d)—Grants to Industries—					
B(VI) (d) (i)—Government Production Centres—					
O	..	11.00	12.00	7.93	—4.07
R	..	1.00			

The expenditure fell short of the original provision by Rs. 3.07 lakhs (27.9 per cent.). But the original provision was augmented in March, 1967 by Rs. 1 lakh for payment of additional dearness allowance to the staff.

The shortfall was stated to be due to non-payment of bills for purchases made for the centres towards the end of the year.

B(VII)—Miscellaneous expenditure—

O	..	12.00	4.00	2.96	—1.04
R	..	—8.00			

The actual expenditure of Rs.2.96 lakhs was less than 25 per cent. of the original provision. This shortfall was explained as due to—

- (a) non-payment of arrear rents for Camp premises at various holdings for want of sanction from the Government of India (Rs. 6.04 lakhs), and
- (b) transfer of provision erroneously made under this group-head (Rs. 3.00 lakhs).

In the previous year also, the shortfall was more than 50 per cent. of the original provision for the reason stated at (a).

B(VIII)—Building and other materials for rehabilitation of displaced persons—

O	..	2.00	0.20	..	—0.20
R	..	—1.80			

Non-utilisation of the entire provision was explained as due to movement of smaller number of Camp families to rehabilitation sites.

B(XIII)—Conversion of maintenance loans into grants—

O	..	3.00
R	..	—3.00			

B(XIV)—Conversion of educational loans into grants (Education)—

O	..	2.00
R	..	—2.00			

126 Grant No. 45—Miscellaneous—Expenditure on Displaced Persons—contd.

Provision was made under the above two group-heads to accommodate adjustment of the conversion of maintenance and educational loans to displaced persons into grants. The loss on account of such conversion is to be borne by the Government of India.

In the case of the former group-head, the entire provision remained unutilised due to non-receipt of sanction from the Government of India.

In the case of the latter, the reasons were not furnished by the controlling officer.

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

109—Capital outlay on other Works—

Expenditure on Displaced Persons—

K—Other Schemes—

O	..	5.50	}						
R	..	—5.50							
				..		0.45		+0.45	

The net shortfall of Rs.5.05 lakhs forming 91.8 per cent. of the original provision was attributed to non-implementation of the schemes "Construction of market of Ultadanga" and "Manufacture of Electrical goods at Belghoria" due to non-receipt of sanction from the Government of India.

In the previous year also, provision to the extent of Rs.3.87 lakhs (86 per cent. of the original provision) remained unspent.

(iv) In the following group-heads, additional funds provided by reappropriation on the 31st March, 1967, proved largely inadequate :—

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

71—Miscellaneous—

Expenditure on Displaced Persons—

B—Rehabilitation—

**B(I)—Expenditure on Permanent
Liability Homes—**

O	..	50.00	}						
R	..	5.00							
				55.00		59.97		+4.97	

The amount of Rs.5.00 lakhs provided by reappropriation due to increase in per capita expenditure for the inmates of the Homes, necessitated by increase in the price of commodities, could cover only 50.2 per cent. of the actual additional requirements of Rs. 9.97 lakhs. The final excess of Rs. 4.97 lakhs was stated to be due to unanticipated purchases (Rs. 3 lakhs), repairs (Rs. 0.86 lakh) and additional dearness allowance to staff (Rs. 1.11 lakhs).

B(VI)(c)—Medical facilities—

O	..	40.00	}						
R	..	3.00							
				43.00		46.64		+3.64	

Grant No. 45—Miscellaneous—Expenditure on Displaced Persons—concl'd. 127

Additional funds of Rs.3.00 lakhs provided for meeting larger expenditure on setting-up of residuary beds for non-T. B. displaced patients were less than 50 per cent. of the actual requirements of Rs. 6.64 lakhs.

(v) Considerable excess occurred under the following group-head:—

			Total Grant	Actual Expenditure	Excess+ Saving—
			(In lakhs of rupees)		
B(VI)—Expenditure on Schemes—					
B(VI) (b)—Educational Grant—					
B(VI)(b)(i)—Primary Education Scheme (Education)—					
O	..	90.00	89.50	1,00.32	+10.82
R	..	—0.50			

The reasons for the final excess and its remaining uncovered are awaited.

(vi) **Expenditure on Relief and Rehabilitation of displaced persons** : During the year 1966-67, an expenditure of Rs. 4.83 crores was incurred on rehabilitation of displaced persons, the details of which together with the expenditure of the preceding 5 years are given below :—

		From 1961-62 to 1964-65	1965-66	1966-67
		(In lakhs of rupees)		
I.	Relief and Rehabilitation of displaced persons :			
	(a) Relief	1,76.41	..	..
	(b) Rehabilitation	11,91.32	3,57.13	2,01.31
II.	Revenue Earning Schemes	10.59	4.81	4.76
III.	Scheme for dispersal of displaced College Students from Calcutta	48.02	13.01	15.62
IV.	Administration of a township for displaced persons	7.37	1.61	1.44
V.	Loss .. .. .	..	..	1.41
VI.	Irrecoverable loans to displaced persons written off .. .. .	..	..	1,05.89
VII.	Expenditure on Capital Account	4,21.86	52.61	34.71
VIII.	Expenditure on General Administration (Rehabilitation Programme)	18.58	2.90	3.09
IX.	Loans to displaced persons	3,38.29	23.91	15.12
	Total	22,12.44	4,55.98	4,83.35

Grant No. 46—Pre-Partition Payments (All Voted).

			Total Grant	Actual Expenditure.	Excess + Saving—
			Rs.	Rs.	Rs.
Major Head “78—Pre-Partition Payments”.					
			Rs.		
Original	..	1,000	} 9,000	10,612	+ 1,612
Supplementary	..	8,000			
Amount surrendered during the year			..	..	Nil

Notes and comments—

The excess of Rs. 1,612 over the provision requires regularisation.

The sub-head under which excess occurred is given in Appendix—I.

Grant No. 47—Expenditure connected with the National Emergency—(All Voted).

			Total Grant	Actual Expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
Major Head “78A—Expenditure connected with the National Emergency”.					
			Rs.		
Original	..	5,10,99,000	} 5,10,99,000	2,96,80,908	— 2,14,18,092
Supplementary	..	..	
Amount surrendered during the year (March, 1967)			..	..	1,94,57,166

Notes and comments—

(i) The saving of Rs. 2,14.18 lakhs formed 41.9 per cent. of the provision. Of this, a sum of Rs. 1,94.57 lakhs only was surrendered and that too on the last day of the financial year.

(ii) Substantial saving has become a regular feature under this grant; it was 39.4, 55.9 and 32.3 per cent. in 1963-64, 1964-65 and 1965-66 respectively.

(iii) Savings occurred mainly under the following group-head :—

		Total Grant	Actual Expenditure.	Excess+ Saving—
(In lakhs of rupees)				
A—Civil Defence—				
A(i)—Air-Raid Precautions—				
			..	
O	2,69.39	} 96.64	96.32	—0.32
R	—1,72.75			

The total saving of Rs. 1,73.07 lakhs forming 64.2 per cent. of the original provision was stated to be mainly due to—

- (a) less expenditure on precautionary measures against air-raid and non-purchase of equipment (Rs. 1,02.14 lakhs),
- (b) non-providing of additional emergency hospital beds and non-appointment of staff in connection with medical relief and first-aid operations (Rs. 43.39 lakhs),
- (c) non-opening of several fire stations and non-recruitment of full staff in connection with fire fighting (Rs. 22.62 lakhs), and
- (d) non-execution of work relating to alternative water-supply arrangements (Rs. 4.00 lakhs).

(iv) In the following group-head, the provision remained wholly unutilised :—

		Total Grant	Actual Expenditure.	Excess+ Saving—
(In lakhs of rupees)				
A—Civil Defence—				
A(ii)—Works—				
			..	
O	10.00	} ..	..	..
R	—10.00			

The saving was due to non-execution of works.

130 Grant No. 48—Capital Outlay on Multipurpose River Schemes—Damodar Valley Project—(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 ..	9,54,23,000	5,89,26,040	—3,64,96,960
Supplementary ..	..	
Amount surrendered during the year (March, 1967).	..	..	2,04,80,700

Notes and comments—

(i) The Project is financed out of loans granted by the Union Government.

(ii) The saving of Rs. 3,64.97 lakhs forming 38.2 per cent. of the original provision was mainly due to less expenditure towards Government's share of the Capital Outlay on the Project. Of this, a sum of Rs. 2,04.81 lakhs only was surrendered and that too on the last day of the financial year.

(iii) Saving occurred under the following group-heads :—

	Total Grant	Actual Expenditure	Excess+ Saving—
			(In lakhs of rupees)
I—Advances to the Damodar Valley Corporation—			
Amount advanced—			
O ..	3,80.00	2,92.00	—1.00
R ..	—87.00		
	2,93.00		

The total saving of Rs. 88.00 lakhs forming 23.2 per cent. of the original provision was stated to be mainly due to less demand by the Damodar Valley Corporation.

II—Government's share of the Capital Outlay on the Damodar Valley Project—

O ..	5,19.60	2,75.55	—1,58.04
R ..	—86.01		
	4,33.59		

Of the total saving of Rs. 2,44.05 lakhs, forming 47 per cent. of the original provision, the saving of Rs. 86.01 lakhs was attributed mainly to transfer of expenditure on some soil conservation schemes to revenue budget, subsidy receivable from the Soil Conservation Board and reduction in expenditure on some irrigation schemes as per revised programme of work. Reasons for the final saving of Rs. 1,58.04 lakhs were not furnished by the controlling officer (February, 1968).

Grant No. 48—Capital Outlay on Multipurpose River Schemes—Damodar Valley Project (All Voted)—conclld. 131

		Total Grant	Actual Expenditure.	Excess + Saving—
(In lakhs of rupees)				
III—D.V.C.—Barrage and Irrigation System—			..	
O	54.63	22.83	21.71	—1.12
R	—31.80			

The total saving of Rs. 32.92 lakhs forming 60.3 per cent. of the original provision was stated to be due to non-finalisation of some extension, improvement and water courses schemes during the year.

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	.. 11,39,66,000	11,39,66,000	7,58,64,523	—3,81,01,477
Supplementary	..			
Amount surrendered during the year (March, 1967)		..	..	3,06,52,386
Charged—				
Original	.. 51,000	9,38,000	3,654	—9,34,346
Supplementary	8,87,000			
Amount surrendered during the year (March, 1967)		..	..	13,674

Notes and comments—

Voted Grant

(i) The saving of Rs. 3,81.01 lakhs formed 33.4 per cent. of the provision.

(ii) Appreciable saving occurred under this grant in the previous three years also as indicated below :—

Year		Total provision.	Saving	Percentage of the saving to the provision.
(In lakhs of rupees)				
1963-64	.. ..	9,00.81	1,08.58	12
1964-65	.. ..	12,63.41	1,41.24	11.2
1965-66	.. ..	12,02.44	1,96.43	16.3

(iii) In the following group-heads, the provision was not utilised wholly or to a substantial extent; reasons for the savings were not furnished by the controlling officer (February, 1968).

Serial No.	Group-head.	Original provision.	Saving.	Percentage of saving to the original provision.
(In lakhs of rupees)				
E—Development Schemes—				
(1) Fourth Five-Year Plan—				
(b) Other Development Schemes—				
1.	E(1)(b)1—Education	1,15.00	86.68	75.4
2.	E(1)(b)2—Medical	1,47.55	48.41	32.8
(2)—Centrally-sponsored Schemes—				
3.	E(2)7—Public Works	44.16	35.80	81
(1) Fourth Five-Year Plan—				
(a) Development of State Roads—				
4.	E(1)(a)6—Tools and Plant	64.00	31.13	48.6
(2) Centrally-sponsored Schemes—				
5.	E(2)1—Education	30.00	27.65	92.2
6.	E(2)5—Industries—Industries	33.99	26.85	79
7.	E(2)3—Public Health	18.50	18.50	100
A—Original Works—Buildings—				
8.	A17—Public Works & ? ? ?	20.10	13.65	67.9
9.	A5—General Administration	22.13	13.34	60.3
10.	A16—Miscellaneous Departments	17.43	9.83	56.4

Grant No. 49—Capital Outlay on Public Works—contd.

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Serial No.	Group-head.	Original provision.	Saving.	Percentage of saving to the original provision.
(In lakhs of rupees)				
E—Development Schemes—				
(1) Fourth Five-Year Plan—				
(b) Other Development Schemes—				
11.	E(1)(b)5—Animal Husbandry ..	12·93	7·83	60·5
12.	E(1)(b)8—Industries—Cottage Industries ..	10·85	7·11	65·5
A—Original Works—Buildings—				
13.	A7—Jails	6·97	4·11	59
E—Development Schemes—				
(1) Fourth Five-Year Plan—				
(b) Other Development Schemes—				
14.	E(1)(b)4—Agriculture	5·60	3·70	66
A—Original Works—Buildings—				
15.	A2—Excise	3·85	3·65	94·8
E—Development Schemes—				
(1) Fourth Five-Year Plan—				
(b) Other Development Schemes—				
16.	E(1)(b)3—Public Health	5·25	3·48	66·3
A—Original Works—Buildings—				
17.	A6—Administration of Justice ..	5·81	2·26	38·9
E—Development Schemes—				
(1) Fourth Five-Year Plan—				
(a) Development of State Roads—				
18.	E(1)(a)1—Original Works—Buildings ..	3·17	1·92	60·5
A—Original Works—Buildings—				
19.	A3—Registration	2·64	1·76	66·7

(iv) Under the following group-heads, withdrawals of funds by reappropriation on the last day of the financial year proved excessive; reasons for the final excesses were not furnished by the controlling officer :—

			Total Grant	Actual Expenditure.	Excess + Saving—
			(In lakhs of rupees)		
A—Original Works—Buildings—					
A8—Police—					
O	..	92.87	42.88	53.29	+10.41
R	..	—49.99			
B—Original Works—Communications—					
O	..	16.98	7.06	11.09	+4.03
R	..	—9.92			
C—Original Works—Miscellaneous—					
O	..	3.62	1.83	2.69	+0.86
R	..	—1.79			
E—Development Schemes—					
(1) Fourth Five-Year Plan—					
(b) Other Development Schemes—					
E(1)(b) 7—Industries—Industries—					
O	..	28.56	18.05	20.48	+2.43
R	..	—10.51			

(v) In the following group-head, withdrawal of funds by reappropriation proved injudicious :—

			Total Grant	Actual Expenditure	Excess + Saving—
			(In lakhs of rupees)		
E—Development Schemes—					
(1) Fourth Five-Year Plan—					
(b) Other Development Schemes—					
E(1)(b) 9—Miscellaneous—					
Other Miscellaneous Expenditure—					
O	..	19.75	5.61	20.88	+15.27
R	..	—14.14			

The Department withdrew funds to the extent of Rs. 14.14 lakhs on the 31st March, 1967. This increased the final excess to Rs. 15.27 lakhs, reasons for which were not furnished by the controlling officer.

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

	Total Grant	Actual Expenditure.	Excess+ Saving—
			(In lakhs of rupees)
A—Original Works—Buildings—			
A10—Medical—	..	1.90	+1.90

The reasons for non-provision of funds were not furnished by the controlling officer.

(vii) **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 the year 1966-67 amounted to Rs. 70.73 lakhs and Rs. 35.52 lakhs respectively which formed 17.7 per cent. and 8.9 per cent. respectively of the total works outlay of Rs. 4,00.04 lakhs.

Amounts of Rs. 10.61 lakhs and Rs. 2.87 lakhs were recovered during the year on account of Establishment and Tools and Plant charges respectively for works done on behalf of private bodies, other departments and Governments.

The percentages of net Establishment and Tools and Plant charges to works outlay for the years 1964-65, 1965-66 and 1966-67 are compared below :—

Year	Works Outlay.	Establishment charges.	Percentage to Works Outlay.	Tools and Plant charges.	Percentage to Works Outlay.
1964-65 ..	5,02.02	42.29	8.4	36.41	7.3
1965-66 ..	4,62.80	48.15	10.4	40.19	8.7
1966-67 ..	4,00.04	60.12	15	32.65	8.2

(viii) **Suspense** : The expenditure in the voted section of the grant includes a sum of Rs. 3,69.95 lakhs booked under the group-head "F—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 at pages 88-89 in Note (xiii) under Grant No. "33—Irrigation".

The transactions under each unit of "Suspense" during 1966-67 are given below :—

Units	Opening balance.	Debits during the year.	Credits during the year.	Net actuals.	Closing balance.
Purchases ..	—4,00.19	2,41.96	2,84.78	—42.82	—4,43.01
Miscellaneous Public Works Advances ..	60.73	10.03	17.02	—6.99	53.74
Stock ..	77.86	1,17.96	1,19.79	—1.83	76.03
Total ..	—2,61.60	3,69.95	4,21.59	—51.64	—3,13.24

Grant No. 49—Capital Outlay on Public Works—concl'd.**Charged Appropriation**

(i) Out of the saving of Rs. 9.34 lakhs (99.6 per cent. of the total provision) a sum of Rs. 0.14 lakh only was surrendered, and that too on the 31st March, 1967.

(ii) In view of the saving of Rs. 9.34 lakhs, the supplementary appropriation of Rs. 8.87 lakhs, obtained in March, 1967 proved entirely unnecessary.

The supplementary provision obtained under three group-heads for meeting the anticipated expenditure on compensation awarded by the Tribunals remained wholly unutilised. The reasons therefor were not furnished by the controlling officer (February, 1968).

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	1,48,66,19,000	90,37,20,186	—58,28,98,814
Supplementary	..		
Amount surrendered during the year (March, 1967)	..	..	51,97,77,387
Charged—			
Original	.. 20,000	20,000	—20,000
Supplementary	..		
Amount surrendered during the year	..	..	Nil

Notes and comments—**Voted Grant**

(i) The saving of Rs. 58,28.99 lakhs formed 39.2 per cent. of the provision.

Savings under this grant occurred during the last three years also; the trend of saving is gradually on the increase. It formed 10.2 per cent., 16.3 per cent. and 30.2 per cent. respectively of the provision.

Grant No. 50—Capital Outlay on Schemes of Government Trading—contd. 137

(ii) The saving in 1966-67 occurred mainly under the following group-head :—

			Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)					
A—Grain Purchase Schemes—					
A(a)—Purchase of food-grains other than wheat—					
O	..	1,19,99.80	} 40,73.76	35,16.74	—5,57.02
R	..	—79,26.04			

The total saving of Rs.84,83.06 lakhs forming 70.7 per cent. of the original provision was attributed mainly to less purchases consequent on taking over of the procurement work of foodgrains by the Food Corporation of India with effect from December, 1966.

In the previous year also, there was a saving of Rs.34,50.93 lakhs (97.8 per cent. of the supplementary provision) under this group-head, though the procurement work was not under the Food Corporation of India during that year.

(iii) In the following group-head, the provision remained wholly unutilised :—

			Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)					
D—Development Schemes—					
(i) Fourth Five-Year Plan—Mechanised Brick Factory—					
O	..	60.00	} 13.03	..	—13.03
R	..	—46.97			

Of the provision of Rs.60.00 lakhs, the surrender of Rs.46.97 lakhs (78.3 per cent. of the provision) made on the 31st March, 1967 was stated to be due to—

- (a) non-finalisation of the scheme for establishment of Cellular concrete factory at Bandel,
- (b) non-finalisation of the brick factories at Haldia, Kalyani, Shyampur and Palta (Second Unit), and
- (c) non-completion of expansion work of Palta Brick Factory.

The reasons for the final saving of Rs. 13.03 lakhs were not furnished by the controlling officer (February, 1968).

138 Grant No. 50—Capital Outlay on Schemes of Government Trading—*concl'd.*

(iv) A case of considerable excess is given below :—

			Total Grant	Actual Expenditure	Excess+ Saving—
			(In lakhs of rupees)		
A—Grain Purchase Schemes—					
A(b)—Purchase of wheat and wheat products—					
O	..	27,13.00	54,77.08	53,47.91	—1,29.17
R	..	27,64.08			

The net excess of Rs. 26,34.91 lakhs forming 97.1 per cent. of the original provision of Rs. 27,13.00 lakhs was attributed to larger purchases of wheat cereals from the Government of India for distribution on a larger scale.

(v) In the following case, the additional funds provided by re-appropriation at the *lag* end of the financial year proved largely inadequate :—

			Total Grant	Actual Expenditure	Excess+ Saving—
			(In lakhs of rupees)		
B—Other Miscellaneous Schemes—					
O	..	76.34	85.11	1,48.93	+63.82
R	..	8.77			

The provision made by re-appropriation met only 12.1 per cent. of the total additional requirements of Rs.72.59 lakhs. The reappropriation was made mainly to—

- (a) meet the operational expenses for the Palta Brick Factory (included in the budget under "Development Schemes—Schemes outside the State Plan") from this head in pursuance of a post-budget decision (Rs. 7.22 lakhs), and
- (b) make arrear payments in respect of the schemes for distribution of baby food and allied commodities (Rs. 1.40 lakhs).

The reasons for the final excess of Rs. 63.82 lakhs, which remained uncovered, were not furnished by the controlling officer (February, 1968).

(vi) The following is a case of injudicious reappropriation of funds :—

			Total Grant	Actual Expenditure	Excess+ Saving—
			(In lakhs of rupees)		
D—Development Schemes—					
D(ii)—Schemes outside the State Plan—					
Establishment of Brick Factories—					
O	..	10.00	5.27	11.97	+6.70
R	..	—4.73			

The Department reduced the provision by Rs. 4.73 lakhs by reappropriationⁿ on the 31st March, 1967. The reasons for the final excess of Rs. 6.70 lakhs were not furnished by the controlling officer (February, 1968).

Public Debt (All Charged).

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		Total Appropriation	Actual Expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major Head "Debt raised in India".				
	Rs.			
<i>Original</i>	43,56,71,000	46,02,83,000	43,90,31,368	—2,12,51,632
<i>Supplementary</i>	2,46,12,000			
<i>Amount surrendered during the year (March, 1967)</i>	.. ..	..	..	2,60,80,333

Notes and comments—

(i) The saving of Rs. 2,12.52 lakhs (86.3 per cent. of the supplementary provision) indicates that the supplementary appropriation obtained in March, 1967 was largely excessive.

In the previous year also, there was a saving of Rs. 14,03.87 lakhs (47.9 per cent. of the total provision) and a supplementary provision of Rs. 1,20.55 lakhs proved entirely unnecessary.

(ii) The surrender of Rs. 2,60.80 lakhs made on 31st March, 1967 proved excessive as the available saving in the appropriation was Rs. 2,12.52 lakhs only.

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

		Total Appropriation	Actual Expenditure	Excess+ Saving—
		(In lakhs of rupees)		
A. II—Floating Debt—Treasury Bills—				
Other Floating Loans—				
Cash Credit Advance from State Bank of India—				
<i>O</i>	.. 30,00.00	23,77.00	23,77.00	..
<i>R</i>	.. —6,23.00			

The unutilised provision of Rs. 6,23.00 lakhs formed 20.8 per cent. of the original appropriation and was stated to be due to less drawal of cash credit advance owing to which the repayment was less than anticipated.

A. IV—Other loans—**Loans from Autonomous Bodies—**

(a) Loans from National Agricultural Credit (Long Term Operation) Fund of Reserve Bank of India—

<i>O</i>	.. 7.53	7.53	5.40	—2.13
<i>R</i>	.. —(Rs. 87 only)			

The reasons for the saving of Rs. 2.13 lakhs (forming 28.3 per cent. of the original provision) were not furnished by the controlling officer (February, 1968).

(iv) The following is a case of injudicious surrender of funds :—

			Total	Actual	Excess+
			Appropriation	Expenditure	Saving—
			(In lakhs of rupees)		
(b) Loans from the Life Insurance Corporation—					
<i>O</i>	..	19.55	0.21	5.82	+5.61
<i>R</i>	..	—19.34			

A sum of Rs. 19.34 lakhs forming 98.9 per cent. of the provision was surrendered on the 31st March, 1967 on the ground that the terms of repayment of the loan to the L. I. C. could not be settled in full within the year. There was, however, an actual expenditure of Rs. 5.82 lakhs resulting in the final excess of Rs. 5.61 lakhs, the reasons for which were not furnished by the controlling officer.

(v) In the following group-head, the provision remained wholly unutilised :—

			Total	Actual	Excess+
			Appropriation	Expenditure.	Saving—
			(In lakhs of rupees)		
(c) Loans from Heavy Engineering Corporation—					
<i>O</i>	..	1.75	..	..	..
<i>R</i>	..	—1.75			

The non-utilisation of the entire provision of Rs. 1.75 lakhs was stated to be due to non-repayment of principal to the Corporation.

In the previous two years also, the entire provision (Rs. 1.75 lakhs in each year) under this group-head remained unutilised.

(vi) The following is a case of considerable excess :—

			Total	Actual	Excess+
			Appropriation	Expenditure.	Saving—
			(In lakhs of rupees)		
A.III—Loans from Central Government (excluding loans for Community Development Projects, etc., and displaced persons)—					
<i>O</i>	..	13,22.46	19,53.48	19,97.13	+43.65
<i>S</i>	..	2,46.12			
<i>R</i>	..	3,84.90			

The original appropriation of Rs.13,22.46 lakhs covered only 66.2 per cent. of the actual expenditure of Rs. 19,97.13 lakhs. The supplementary provision of Rs. 2,46.12 lakhs obtained in March, 1967 for repayment of the ways and means advance taken from the Government of India for financing procurement operations could cover only 36.5 per cent. of the additional requirements of Rs.6,74.67 lakhs. The additional funds of Rs. 3,84.90 lakhs provided by reappropriation on the last day of the financial year also proved inadequate and there was a final uncovered excess of Rs. 43.65 lakhs. The reasons for the final excess were not furnished by the controlling officer (February, 1968).

Grant No. 52—Loans and Advances by State/Union Territory Governments 141
(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".				
Rs.				
Original ..	20,62,48,000	} 20,62,48,000	13,97,06,965	—6,65,41,035
Supplementary ..				
Amount surrendered during the year (March, 1967)		..	..	1,14,38,549

Notes and comments—

(i) Out of the saving of Rs. 6,65.41 lakhs under the grant (32.3 per cent.), only a sum of Rs. 1,14.39 lakhs was surrendered and that too on the last day of the financial year.

(ii) In the following group-heads, provision remained unutilised wholly or to a substantial extent:—

	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
Loans to Local Funds, Private Parties, etc.—			

H—Loans under Development Schemes—

(1) Fourth Five-Year Plan—

O ..	16,97.03	} 15,17.96	9,53.19	—5,64.77
R ..	—1,79.07			

The total saving of Rs. 7,43.84 lakhs (forming 43.8 per cent. of the original provision) was attributed mainly to—

- (a) non-payment of loan to the West Bengal State Electricity Board (4.29 lakhs),
- (b) less-payment of loan to the West Bengal State Electricity Board as a measure of economy (1,20.74 lakhs),
- (c) less-payment of loan to the Durgapur Projects Limited (1,50 lakhs),
- (d) less-payment of loan to the Calcutta State Transport Corporation due to acute financial position (25 lakhs),
- (e) non-payment of loan to the West Bengal Development Corporation went into liquidation with effect from the 1st April, 1966 (50 lakhs),

Grant No. 52—Loans and Advances by State/Union Territory Governments (All Voted)—contd.

(f) non-implementation of the following schemes owing to the liquidation of the West Bengal Development Corporation—

- (1) Scheme for making lighting arrangements of the Calcutta Dum Dum Superhighway (8 lakhs),
- (2) South Dum Dum Water Supply Scheme (4 lakhs),
- (3) Scheme of Kona Township (3 lakhs), and

(g) non-requirement of any loan under "Loans under Subsidised Industrial Housing Scheme—Private Employers' Projects" by the "Durgapur Projects Limited" for Phase II of their project (10.73 lakhs).

The saving was partly counterbalanced by excesses under certain other schemes.

	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
H(ii)—Centrally-sponsored Schemes			
(New Schemes)—			
O ..	1,56.75		
R ..	-76.42		
	80.33	81.47	+1.14

The net saving of Rs.75.28 lakhs forming 48 per cent. of the original provision was attributed mainly to—

- (a) non-payment of amount of loans of Rs.60 lakhs to the Calcutta Corporation under "Water Supply and Drainage Augmentation Scheme" as it failed to utilise the funds provided for in the previous year (60 lakhs),
- (b) non-utilisation of the amount provided under the scheme "Loans for Rehabilitation of Displaced Goldsmiths" due to modification of the Gold Control Order (15.50 lakhs),
- (c) non-execution of the "Scheme of Kona Township" owing to the liquidation of the West Bengal Development Corporation (7 lakhs), and
- (d) late-finalisation of tender in connection with the scheme of "Loans for construction of link road between Dum Dum Superhighway and Jessore Road" (4.50 lakhs).

The saving was partly counterbalanced by excesses under certain other items.

C—Loans to District and other Local Fund Committees— ..	1.00	..	-1.00
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The non-utilisation of the entire provision was attributed to non-receipt of any application for loan from the "Panchayat Raj Bodies".

Loans to Government servants—

J—Advances for purchase of Motor Conveyances— ..	7.00	5.75	-1.25
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The reasons for the saving of Rs.1.25 lakhs (17.9 per cent. of the original provision) were not furnished by the controlling officer (February, 1968).

Grant No. 52—Loans and Advances by State/Union Territory Governments 143
(All Voted)—concl'd.

(iii) Under the following group-head, additional funds provided by reappropriation on the last day of the financial year proved excessive :—

	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
Loans to Local Funds, Private Parties, etc.—			

B—Loans to Municipalities—

O	..	13.00	}	19.34	16.34	—3.00
R	..	6.34				

The final saving of Rs.3.00 lakhs forming 47.3 per cent. of the additional provision was stated to be due to erroneous provision made by the Finance Department by excessive revocation of surrender.

(iv) The following are the cases of substantial excesses over the original provision :—

	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
Loans to Local Funds, Private Parties, etc.—			

G—Miscellaneous Loans and Advances—

O	..	52.15	}	83.60	84.94	+1.34
R	..	31.45				

The additional provision was stated to be due to—

- (a) operation of a new scheme "Loans to Co-operative Rice Mills" the requirement of which could not be foreseen at the budget stage (25 lakhs), and
- (b) better progress of work under the scheme "Loans under Middle Income Group Housing Scheme" consequent upon decontrol of cement, etc. (8 lakhs).

Loans to Government servants—

I—House Building Advances—

O	..	32.00	}	58.50	61.34	+2.84
R	..	26.50				

The reasons for providing additional funds were not furnished by the controlling officer (February, 1968).

APPENDIX I

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 "II—Taxes on Vehicles."			
B—Charges of collection under Motor Vehicles Acts—			
B-5—Other contingencies—			
O 0 80	0.89	1.59	+0.70
R 0 09			
B-3 —Allowances, honoraria, etc.—			
O 2 37	2 71	2 94	+0 23
R 0 34			
B-2 —Pay of establishments—			
O 6 84	7 34	7 42	+0.08
S 0 48			
R 0 02			
Total ..	10 94	11 95	+1 01

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

Major Head and sub-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
Major Head "15—Registration Fees".			
B—District Charges—			
B-3—Allowances, honoraria, etc —			
O 7 65	10.73	11.19	+0 46
S 2 77			
R 0 31			
B-4—Contract contingencies—			
O 3 50	4.85	5 01	+0 16
S 0 88			
R 0 47			

Grant No. 8—Registration Fees—concl'd.

Major Head and sub-head	Total grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
Major Head "15 Registration Fees".			
B-2—Pay of establishment.—			
O 17.25	17.37	17.44	+0.07
S 0.45			
R -0.33			
B-1—Pay of officers—			
O 5.75	6.00	6.02	+0.02
S 0.25			
Cost for Landlords' Fee Establishment and for service of notices under section 26(e) of the B.T. Act as amended upto 1938—			
Pay of establishment—			
O 1.05	1.45	1.48	+0.03
S 0.20			
R 0.20			
Total ..	40.40	41.14	+0.74

Grant No. 9—Interest on Debt and other obligations.

Major Head and sub-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
Major Head "16—Interest on Debt and other obligations".			
Voted—			
A1(3)—Interest on other obligations—			
Miscellaneous—			
Interest on compensation money payable to land-holders—			
O 60.00	58.00	60.43	+2.43
R -2.00			

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 "11—Parliament, State/ Union Territory Legislatures".			
B—Elections—			
Other Election charges—			
(b)—Expenditure on elections to—			
(iv)-House of the People and State Legislative Assembly (held-simultaneously)—			
O 32.00	} 41.00	44.20	+3.20
S 10.00			
R -1.00			
(d)—Miscellaneous—			
O 5.00	} 5.70	7.93	+2.23
R 0.70			
(a)-Preparation and printing of electoral rolls for the—			
(i) House of the People and State Legislative Assembly—			
O 15.00	} 22.30	23.43	+1.13
S 5.52			
R 1.78			
A—State/Union Territory Legislatures—			
A(2)-State Legislative Council—			
A(2)1-Pay of officers— ..	2.16	2.36	+0.20
A(3)-State Legislature Secretariat—			
A(3)1-Pay of officers— ..	1.35	1.39	+0.04
A(3)4-Other contingencies—			
O 1.96	} 1.52	1.55	+0.03
R -0.44			

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".			
A(3)2—Pay of establishment—			
O 5.25	5.08	5.10	+0.02
R -0.17			
A(3)3—Allowances, honoraria, etc.—			
O 1.80	1.97	1.99	+0.02
R 0.17			
Total ..	81.08	87.95	+6.87

Grant No. 20—Medical.

Major Head and sub-head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
Major Head "20—Medical".			
A—Medical Establishment—			
(a)—Superintendence—			
A-3—Allowances, honoraria, etc.—			
O 2.92	3.75	3.76	+0.01
S 0.47			
R 0.36			
A-4—Contract contingencies—			
O 0.18	0.35	0.30	+0.01
R 0.17			
A-5—Other contingencies—			
O 1.46	1.70	1.83	+0.13
R 0.24			

Grant No. 20—Medical—*contd.*

Major Head and sub-head	Total Grant	Actual Expenditure	Excess + Saving—
			(In lakhs of rupees)
Major Head "29—Medical".			
(b)—District Medical Establishment—			
A-1—Pay of officers— ..	7.20	7.22	+0.02
A-5—Other contingencies— ..	0.65	0.93	+0.28
(c)—Reserve Medical Subordinates—			
A.1—Pay of officers—			
O 14.40	15.00	15.04	+0.04
R 0.60			
A.2—Pay of establishment—			
O 14.50	13.36	13.37	+0.01
R -1.14			
A.3—Allowances, honoraria, etc.—			
O 7.80	10.40	10.45	+0.05
S 1.56			
R 1.04			
A.5—Other contingencies—			
O 0.18	0.20	0.23	+0.03
R 0.02			
(d)—Charges for Administration of Drugs Act—			
A.5—Other contingencies—			
O 0.11	0.15	0.20	+0.05
R 0.04			

Grant No. 20—Medical—contd.

Major Head and sub-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
Major Head "29—Medical".			
(e)-Organisation for maintenance and repairs of vehicles—			
A.2—Pay of establishment—			
O 1.15	1.00	1.02	+0.02
R —0.15			
A.3—Allowances, honoraria, etc.—			
O 0.30	0.36	0.40	+0.04
R 0.06			
A.4—Other contingencies—			
O 2.00	2.87	3.32	+0.45
S 0.87			
B—Hospitals and Dispensaries—			
(a)-Presidency Hospitals and Dispensaries—			
B.1—Pay of officers—			
O 13.37	12.50	12.83	+0.33
R —0.87			
B.2—Pay of establishment—			
O 56.89	54.00	54.40	+0.40
R —2.89			
B.3—Allowances, honoraria, etc.—			
O 26.98	30.97	32.57	+1.60
R 3.99			
B.5—Other contingencies—			
O 1,19.84	1,30.00	1,43.51	+13.51
S 6.43			
R 3.73			

Grant No. 20—Medical—*contd.*

Major Head and sub-head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
Major Head "29—Medical".			
B.7—Add Establishment charges payable to other Governments, Departments, etc.—			
O 0.26	0.10	0.15	+0.05
R -0.16			
(c)—Mufassal Hospitals and Dispensaries—			
B.2—Pay of establishment—			
O 9.06	8.10	8.13	+0.03
R -0.96			
B.3—Allowances, honoraria, etc.—			
O 3.58	4.34	4.45	+0.11
R 0.76			
B.4—Contract contingencies—			
O 1.14	1.40	1.42	+0.02
R 0.26			
(e)—R.G.Kar Hospital—			
B.2—Pay of establishment—			
O 8.68	9.09	9.12	+0.03
R 0.41			
B.5—Other contingencies—			
O 15.41	16.41	24.86	+8.45
S 1.00			
(f)—Medical Unit at the Regional Engineering College, Durgapur—			
Pay of establishment— .. .. .	.. .. .	0.01	+0.01

Grant No. 20—Medical—contd.

Major Head and sub-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
Major Head "29—Medical".			
(g)—Medical Unit at the Institute of Technology, Kharagpur—			
Allowances, honoraria, etc.—			
O	0.27	0.28	0.29
R	0.01		
Contingencies—		0.20	1.
(i) Health Centres—			
Pay of officers—			
O	12.45	12.80	3.16
R	0.35		
Pay of establishment—			
O	71.00	71.60	72.05
R	0.60		
Allowances, honoraria, etc —			
O	34.75	47.32	48.18
S	9.20		
R	3.37		
Contingencies—			
O	52.00	60.00	68.00
S	3.00		
R	5.00		
(j)—Auxiliary Government Hospitals—			
Pay of officers—			
O	0.66	0.35	0.39
R	-0.31		
+ .			
Pay of establishment—			
O	13.00	11.00	11.04
R	-2.00		

. Grant No. 20—*Medical—contd.*

Major Head and sub-head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess + Saving—
Major Head "29—Medical".			
Allowances, honoraria, etc.—	5 70	5 90	+0.20
(k)—T B. Hospitals—			
Allowances, honoraria, etc.—			
O .. 3 95	4 80	5 34	+0 54
R .. 0 85			
(i)—Ambulance Service—			
Pay of establishment—			
O .. 1.10	1 15	1.16	+0.01
R .. 0 05			
Allowances, honoraria, etc —			
O .. 0 28	0 37	0 38	+0 01
R .. 0 09			
Contingencies—			
O .. 1.20	1 70	1 76	+0 06
R .. 0 50			
D—Medical Colleges and Schools—			
(a)—Medical College, Calcutta—			
D.1—Pay of officers—			
O .. 10.65	10 20	10.22	+0.02
R .. -0 45			
D.2—Allowances, honoraria, etc —			
O .. 3 28	4.60	4 64	+0.04
R .. 1.32			

Grant No. 20—Medical—contd.

Major Head and sub-head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
Major Head "29—Medical".			
(c)—State Blood Transfusion Service—			
C.2—Pay of establishment—	0.95	0.98	+0.03
C.3—Allowances, honoraria, etc.—	0.55	0.57	+0.02
C.4—Contract contingencies—	0.30	0.31	+0.01
C.5—Other contingencies—			
O .. 4.00	5.00	5.88	+0.88
S .. 0.40			
R .. 0.60			
(d)—R.G.Kar Medical College—			
D.5—Other contingencies—	1.00	1.14	+0.14
(e)—Training of Nurses—			
Contingencies—			
O .. 4.60	5.20	5.33	+0.13
S .. 0.60			
(h)—Dental Colleges—			
Pay of establishment—			
O .. 1.05	1.15	1.17	+0.02
R .. 0.10			
Contingencies—			
O .. 0.42	0.48	0.68	+0.20
S .. 0.06			
(i)—Institute of P. G. Medical Education—			
Pay of officers—			
O .. 3.60	2.88	2.94	+0.06
R .. -0.72			

Grant No. 20—Medical—*contd.*

Major Head and sub-head	Total Grant	Actual Expenditure	Excess + Saving—
			(In lakhs of rupees)
Major Head "29—Medical".			
Contingencies—	1 00	1 25	+0.25
Grants-in-aid, contributions, etc.—			
O 1 10 } R 0 73 }	1 83	1.87	+0 04
E—Mental Hospitals—			
E 3—Allowances, honoraria, etc.—			
O 0.20 } R 0.01 }	0 21	0 22	+0 01
E.5—Other contingencies—			
O 0 24 } R 0 12 }	0 36	0 39	+0.03
F—Chemical Examiners—			
F.3—Allowances, honoraria, etc.—			
O 0 21 } R 0.05 }	0.26	0.27	+0.01
H—Provincialisation of Sadar and Subdivisional Hospitals—			
H.1—Pay of officers—			
O 9 14 } R —0 14 }	9.00	9.02	+0.02
H.2—Pay of establishment—			
O 40.73 } R —2.53 }	38.20	38.30	+0.10
H.5—Other contingencies—	87 30	91.12	+3.82

Grant No. 20—Medical—concl'd.

Major Head and sub-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
Major Head "29—Medical".			
I—Miscellaneous—			
(a) Expenditure in connection with maintenance of completed Community Development Project and National Extension Service Blocks—			
(i)—Health Centres in Community Development Blocks—			
Pay of establishment—	2.10	2.16	+0.06
J—Works—			
Repairs—			
Water-supply sources of Second Plan Schemes—			
O 2.50	..	1.68	+1.68
R -2.50			
Water-supply sources of First Plan Schemes—			
O 0.50	..	0.92	+0.92
R -0.50			
L—Development Schemes—			
L(c)—Third Five-Year Plan and Committed Expenditure—			
O 1,25.73	1,53.58	1,66.53	+12.95
S 0.73			
R 27.12			
L(d)—Centrally-sponsored Schemes and Committed Expenditure—			
O 0.60	..	0.01	+0.01
R -0.60			
Total ..	8,67.32	9,26.17	+58.85

Grant No. 21—Public Health

Major Head and sub-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
Major Head "30—Public Health".			
A—Public Health Establishment—			
(a) Director of Health Services—			
A3—Allowances, honoraria, etc.—			
O 3.62	3.95	4.06	+0.11
R 0.33			
A5—Other contingencies— ..	2.02	3.54	+1.52
(b) Public Health Engineering—			
A1—Pay of officers— ..	4.13	4.33	+0.20
A2—Pay of establishment— ..	25.09	26.32	+1.23
A3—Allowances, honoraria, etc.—			
O 9.41	11.60	13.14	+1.54
R 2.19			
A5—Other contingencies—			
O 2.94	4.00	15.77	+11.77
R 1.06			
(c) District Charges—			
A1—Pay of officers—			
O 3.40	3.45	3.53	+0.08
R 0.05			
A3—Allowances, honoraria, etc.—			
O 8.00	11.00	12.00	+1.00
R 3.00			

Grant No. 21—Public Health—*contd.*

Major Head and sub-head	Total Grant	Actual Expenditure	Excess or Saving—
			(In lakhs of rupees)
Major Head "30—Public Health".			
(d)—Expenses on Family Planning Programme—			
A2—Pay of establishment—			
O 4.67	2.65	2.87	+0.22
R -2.02			
A3—Allowances, honoraria, etc.—			
O 2.46	2.30	2.51	+0.21
R -0.16			
(g) Reserve Public Health Subordinates—			
A2—Pay of establishment—			
	1.55	1.60	+0.05
A3—Allowances, honoraria, etc.—			
O 0.46	0.60	0.67	+0.07
R 0.14			
A4—Other contingencies— ..			
	0.01	0.02	+0.01
B—Grants for Public Health Purposes—			
B—6—Grants-in-aid and contribution towards the pay of Health Officers and Sanitary Inspectors—			
O 0.20	0.25	0.26	+0.01
R 0.05			
B—7—Other schemes—			
O 0.98	0.85	0.88	+0.03
R -0.13			

Grant No. 21—Public Health—*con'd.*

Major Head and sub-head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
Major Head "30—Public Health".			
D—Bacteriological Laboratories—			
D3—Allowances, honoraria, etc.—	0.52	0.53	+0.01
E— Pasteur Institute —			
E1—Pay of officers—			
O 0.27	0.30	0.34	+0.04
R 0.03			
F—Leprosy (excluding Pilot Project for Leprosy Control Scheme)—			
F5—Grants in-aid, contributions, etc.—			
O 0.44	0.47	0.55	+0.08
R 0.03			
F(a)—Pilot Project for Leprosy Control Scheme—			
F(a)4—Other contingencies— ..	0.36	0.43	+0.07
G—Works—			
G2—Repairs and Maintenance—			
O 5.39	7.10	7.94	+0.84
R 1.71			
I—Miscellaneous—			
(a) Prevention and control of tuberculosis—			
Allowances, honoraria, etc.— ..	0.50	0.58	+0.08
Contingencies— ..	1.35	1.82	+0.47

Grant No. 21—Public Health—*contd.*

Major Head and sub-head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
Major Head "30 Public Health".			
J—Development Schemes—			
(i) Fourth Five-Year Plan—			
Family Planning—			
1—Family Planning, Maternity and Child Welfare—			
Pay of establishment—			
O 4.75	3.00	3.91	+0.91
R -1.75			
..			
Allowances, honoraria, etc.—			
O 2.50	2.00	2.23	+0.23
R -0.50			
Water Supply and Sanitation—			
3—Urban Water Supply and Sanitation—			
Grants-in-aid, contributions, etc.—			
O 25.90	16.73	30.94	+14.21
R -9.17			
Control of Communicable Diseases—			
8—Malaria Eradication Programme—			
Pay of officers—			
O 1.00	1.05	1.11	+0.06
R 0.05			
Allowances, honoraria, etc.—			
O 7.00	8.00	11.44	+3.44
R 1.00			

Grant No. 21—Public Health—*contd.*

Major Head and sub-head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
Major Head "30—Public Health".			
9—Tuberculosis Control—			
Pay of establishment—			
O 2.70 } R -0.26 }	2.44	2.51	+0.07
Allowances, honoraria, etc.—			
O 1.30 } R 0.35 }	1.65	1.69	+0.04
13—Small Pox Eradication Programme—			
Pay of officers—			
O 0.24 } R 0.16 }	0.40	0.45	+0.05
Pay of establishment—			
O 4.20 } R 6.30 }	10.50	10.91	+0.41
Allowances, honoraria, etc.—			
O 1.00 } R 2.50 }	3.50	3.94	+0.44
Contingencies—			
O 0.56 } R 0.54 }	1.10	1.15 ..	+0.05

Grant No. 21—Public Health—*contd.*

Major Head and sub-head	Total Grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)			
Major Head "30—Public Health".			
14—Anti-Cholera Programme and other Epidemic Control Programmes—			
Pay of officers—			
O 1.25	1.10	1.18	+0.08
R -0.15			
Allowances, honoraria, etc.—			
O 4.25	5.00	5.51	+0.51
R 0.75			
Public Health Services including Laboratory Services—			
19—Laboratory Services—			
Pay of officers—			
O 0.60	0.03	0.10	+0.02
R -0.52			
Pay of establishment—			
O 0.70	0.16	0.17	+0.01
R -0.54			
Allowances, honoraria, etc.—			
O 0.45	0.08	0.09	+0.01
R -0.37			
20—Health Statistics and Vital Statistics—			
Contingencies—	0.13	0.18	+0.05

Grant No. 21—Public Health—*contd.*

Major Head and sub-head	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
Major Head "30—Public Health".			
(iii)—Third Five-Year Plan and Committed Expenditure—			
Control of Diseases—			
2—Malaria Maintenance—			
Pay of establishment—			
O 32.00	29.00	29.04	+0.04
R - 3.00			
Allowances, honoraria, etc.—			
O 8.00	9.50	10.77	+1.27
R 1.50			
4—Chest Clinic-cum-Domiciliary Units—			
Pay of officers—			
O 0.72	1.15	1.22	+0.07
R 0.43			
Allowances, honoraria, etc.—			
O 0.50	1.10	1.15	+0.05
R 0.60			
Contingencies— ..	1.70	6.18	+4.48
8—Leprosy Control—			
Pay of officers—			
O 0.20	0.38	0.42	+0.04
R 0.18			
Pay of establishment—			
O 0.81	2.45	2.55	+0.10
R 1.64			

Grant No. 21.—Public Health—*concl'd.*

Major Head and sub-head	Total Grant	Actual Expenditure	Excess \rightarrow Saving—
(In lakhs of rupees)			
Major Head "30—Public Health".			
8—Leprosy Control— <i>cont'd.</i>			
Allowances, honoraria, etc.—			
O 0.32	1.12	1.28	+0.16
R 0.80			
14—Central Combined Laboratory—			
Pay of establishment—			
O 0.10	0.13	0.15	+0.02
R 0.03			
Research and Statistics—			
15—Health Statistics—			
Pay of officers—	0.04	0.09	+0.05
Pay of establishment—			
O 0.35	1.10	1.14	+0.04
R 0.75			
Water-supply and Sanitation—			
20—Rural Water-supply and Sanitation—			
Works— .. .. .	..	1.84	+1.84
K—Suspense—			
O 50.00	2,65.29	2,99.13	+33.84
S 59.45			
R 1,55.84			
Total	4,53.93	5,36.16	+82.23

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) Animal Husbandry—					
Pay of officers—					
O	—	1.00	0.80	0.90	+0.10
R	..	—0.20			
Contingencies—					
O	..	1.83	3.05	3.55	+0.50
R	..	1.22			
(b) Veterinary Services—					
Pay of establishment—					
O	..	1.99	1.75	1.79	+0.04
R	..	—0.24			
Contingencies—					
O	..	0.65	0.80	1.71	+0.91
R	..	0.15			
B—Veterinary Education and Research—					
(a) Veterinary Education and Research Proper—					
Pay of officers—					
O	..	1.76	1.87	1.89	+0.02
R	..	0.11			
Pay of establishment—					
O	..	3.55	3.44	3.54	+0.10
R	..	—0.11			

Grant No. 24—Anima Husbandry—contd.

Major Head and sub-head	Total Grant	Actual Expenditure	Excess + Saving—
			(In lakhs of rupees)
Major Head "33—Animal Husbandry".			
(a) Veterinary Education and Research Proper—contd			
Allowances, honoraria, etc.—			
O .. 1 27	1.45	1 55	+0.10
R .. 0 18			
Contingencies—			
O .. 3 59	3 16	4 06	+0.90
R .. -0.43			
C—Subordinate Establishment—			
(i) Collego Staff—			
Allowances, honoraria, etc.—			
O .. 0 04	0 05	0 06	+0.01
R .. 0 01			
(ii) Glanders and Other Establishment—			
Allowances, honoraria, etc.—			
O .. 1.02	1.44	1.45	+0.01
R .. 0.42			
Contingencies—			
O .. 0.36	0.42	0.48	+0.06
R .. 0.06			
D—Hospitals and Dispensaries—			
(a) Hospitals and Dispensaries Proper—			
Contingencies—			
O .. 3.89	3.91	5.00	+1.09
R .. 0.02			
Grants-in-aid, contributions, etc.—			
O .. 0.01	..	0.03	+0.03
R .. -0.01			
Pay of officers—	..	0.10	+0.10

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—			
Pay of officers—			
O .. 0.13	0.17	0.18	+0.01
R .. 0.04			
G—Other Charges—			
(1) Expenditure in connection with the maintenance of completed Community Development Projects and National Extension Service Blocks—			
O .. 1.02	1.91	2.06	+0.15
R .. 0.89			
(2) Improvement of Livestock Industry—			
O .. 0.15	0.04	0.04	+(a)
R .. -0.11			
J—Development Schemes—			
(a) Fourth Five-Year Plan—			
Animal Husbandry—Disease Control—			
2. Central Medical Store (Spillover)—			
O .. 2.07	0.06	0.50	+0.44
R .. -2.01			
Aid Centres and Clinics—			
1. Expansion of Veterinary Extension Service and establishment of new Veterinary Aid Centres—			
O .. 0.50	0.03	0.12	+0.09
R .. -0.47			

(a) Less than Rupees one thousand.

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".			
Aid Centres and Clinics—contd.			
3. Establishment of clinical and investigational laboratories at each headquarters—			
O .. 0.50	0.13	0.15	+0.02
R .. -0.37			
Cattle Development Breeding Scheme—			
5. Expansion/Establishment of State Livestock Farms—			
O .. 16.90	1.17	29.75	+28.58
R .. -15.73			
8. Hill Cattle Development Scheme—			
O .. 0.40	..	0.20	+0.20
R .. -0.40			
Poultry Development Schemes—			
1. Intensive Eggs and Poultry Production-cum-Marketing Centres—			
O .. 1.30	1.00	8.08	+7.08
R .. -0.30			
4. Loans to Poultry Growers—			
O .. 1.00	..	0.62	+0.62
R .. -1.00			
Poultry Development Schemes (Spillover)—			
2. Poultry Extension Centres (Spillover)— ..			
	..	0.06	+0.06
Piggery Development Schemes—			
3. Piggery Development Staff—			
O .. 0.10	0.03	0.12	+0.09
R .. -0.07			

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".			
Other Schemes—			
3. Strengthening of Headquarters, Range and District Offices—			
O .. 0.12	..	0.18	+0.18
R .. -0.12			
4. Veterinary Research Scheme (Spillover)—			
O .. 1.50	0.20	0.22	+0.02
R .. -1.30			
5. Strengthening and expansion of veterinary Directorate including provision of a modern clinic in Calcutta—			
O .. 0.50	0.39	0.40	+0.01
R .. -0.11			
Indian Council of Agricultural Research Schemes—			
2. Scheme for Research and Development for the Production of Fodder Improvement of Grass-land Farming in West Bengal—			
O .. 0.53	0.34	0.40	+0.06
R .. -0.19			
3. Scheme for Evolving a New Breed of Dairy Cattle by Crossing Haryana-type cows with an exotic Breed (Jersey)—			
O .. 5.10	4.83	5.08	+0.25
R .. -0.27			
Hospital and Dispensaries—			
4. Establishment of Artificial Insemination Centres attached to Veterinary Hospitals and Dispensaries—			
O .. 0.50	..	(a)	+(a)
R .. -0.50			

(a) Less than Rupees one thousand.

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) Centrally-sponsored Schemes (New Schemes)—			
1. Hill Cattle Development Scheme—			
O .. 2.88	..	0.42	+0.42
R .. —2.88			
(c) Third Five-Year Plan and Committed Expenditure—			
Disease Control—Rinderpest Eradication—			
1. Establishment of twelve New Check Posts—			
O .. 0.69	0.81	0.83	+0.02
R .. 0.12			
2 Extension of field campaign—			
	..	0.23	+0.23
Aid Centres and Clinics—			
1. Establishment of new Veterinary aid centres—			
O .. 2.40	3.25	3.46	+0.21
R .. 0.85			
Cattle Development Schemes—			
10. Establishment/Expansion of State Livestock Farm—			
	..	33.00	+33.00
11. Establishment of bull rearing farm—			
O 0.45	0.65	0.72	+0.07
R 0.20			
14. Subsidy for Silo pits—			
	..	0.01	+0.01
18. Improvement of Livestock industry (spillover)—			
	..	0.04	+0.04
24. Mixed farming ..			
	..	0.05	+0.05

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".			
Piggery Development—			
3. Piggery development blocks—			
O .. 0.57	0.41	1.43	+1.02
R .. -0.16			
5. Scheme for supply of balanced feed for pig in selected areas—	..	0.02	+0.02
6. Expansion of Regional pig breeding Station <i>cum</i> -Bacon Factory—	..	0.22	+0.22
Sheep Development—			
2. Sheep Breeding Farm—			
O .. 0.33	0.49	0.61	+0.12
R .. 0.16			
Other Schemes—			
2. Strengthening of staff at Veterinary Directorate—			
O .. 0.45	1.35	1.43	+0.08
R .. 0.90			
4. Salvage of dry cows ..	..	0.24	+0.24
14. Scheme to compare selective breeding with grading up as a means of improving the cattle in West Bengal—	..	0.13	+0.13
16. Scheme for evolving a new breed of dairy cattle by crossing Haryana and non-descript Bengal cow with an exotic breed (Jersey)—	..	0.03	+0.03
19. Establishment of a Sub-station for the improvement of sheep in the district of Darjeeling—			
R .. (a)	(a)	(a)	+(a)

(a) Less than Rupees one thousand.

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".			
Construction of Hospitals and Dispensaries—			
2. Construction of 'B' class hospitals (Spillover)—			
O .. 0.60	0.8)	0.88	+0.08
R .. 0.20			
Centrally-sponsored Schemes and Committed Expenditure—			
2. Pig breeding Station-cum-Bacon factory at Kalyani—			
O .. 3.46	3.44	3.97	+0.53
R .. -0.02			
19. Expansion of State Sheep Farm (Kalyani)—		0.62	+0.02
23. Intensive egg and poultry production-cum-marketing centres—		0.02	+0.02
Major Head "124—Capital Outlay on schemes of Government Trading—Greater Calcutta Milk Supply Scheme".			
A—Scheme for Establishment of Colonies, Distribution of Milk and Milk products, etc.—			
Establishment charges—			
O .. 21.00	29 00	32.69	+3.09
R .. 8.00			
Works—			
O .. 6.00	8 00	9.70	+1.70
R .. 2.00			
Contingencies—			
O .. 4,50.00	5 22.13	5,39.28	+17.15
S .. 75.00			
R .. -2.87			

Grant No. 24—Animal Husbandry—*conold*

Major Head and Sub-head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
Major Head "124—Capital Outlay on scheme of Government Trading—Greater Calcutta Milk Supply Scheme".			
B—Development Schemes—			
Third Five-Year Plan—			
Establishment charges—	..	0 12	+0 12
Contingencies—	..	3 35	+ 3 35
Equipment and Materials—	..	6 94	+6 94
Works—	..	8 95	+8 95
Total ..	6,02 77	7,22 46	+1,19 69

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

Major Head and Sub-head	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
Major Head "35—Industries".			
A—Cinchona Plantations—			
A 4—Contingencies—			
O ..	29 50	34 02	34 54
S ..	4 00		
R ..	0 52			+0 52
A 3—Allowances, honoraria, etc.—			
O ..	0 80	1 23	1 45
S ..	0 39		
R ..	0 04			+0.22
B—Works—			
O ..	0 50	0.05	0 20
R ..	-0 45			+0 15
Total ..	35 30	36 19	+0.89

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 rupee)			
Major Head "32—Miscellaneous Social and Developmental Organisations".			
A—State Statistics—			
A(a)—Registration of Births, Deaths and Marriages—			
A(a)3—Allowances, honoraria, etc.—	(a)	(a)	+(a)
A(b)—Statistics of Industrial and Labour Disputes—			
A(b)1—Pay of officers—			
O .. 0.37	0.33	0.34	+0.01
R .. -0.04			
A(b)2—Pay of establishment—			
O .. 0.83	0.82	0.88	+0.06
R .. -0.01			
A(b)3—Allowances, honoraria, etc.—			
O .. 0.31	0.36	0.39	+0.03
R .. 0.05			
B—Miscellaneous—			
B(a)—Smoke Nuisance Commission—			
B(a)1—Pay of officers—			
O .. 0.45	0.46	0.46	+(a)
R .. 0.01			
B(a)2—Pay of establishment—			
O .. 0.28	0.28	0.30	+0.02
R .. -(a)			
B(a)4—Contingencies—			
O .. 0.04	0.04	0.04	+(a)
R .. -(a)			

(a) Less than Rupees one thousand.

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—<i>contd.</i>			
B(b)—Family Budget Investigation Scheme—			
B(b)2—Pay of establishment—			
O .. 0.49	} 0.47	0.48	+0.01
R .. —0.02			
B(b)3—Allowances, honoraria, etc.—			
O .. 0.16	} 0.17	0.18	+0.01
R .. 0.01			
B(b)4—Contingencies— ..	0.01	0.01	+(a)
B(e)—Construction Board—			
B(e)3—Allowances, honoraria, etc.—			
O .. 7.20	} 8.51	8.59	+0.08
R .. 1.31			
B(e)4—Contingencies—			
O .. 3.27	} 2.62	3.47	+0.85
R .. —0.65			
B(e)5—Cost of Tools and Plant—			
O .. 2.00	} 3.80	4.50	+0.70
R .. 1.80			
B(f)—Control of Vagrancy—			
B(f)2—Pay of establishment—			
O .. 4.48	} 3.75	3.75	+(a)
R .. —0.73			

(a) Less than Rupees one thousand.

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".			
D—Works—			
D(a)—Social Welfare—			
Control of Vagrancy—			
O .. 0.10	0.35	0.43	+ 0.08
R .. 0.25			
E—Suspense charges—	2.10	2,09.79	+ 2,07.69
G—Development Schemes—			
G(i)—Fourth Five-Year Plan—			
G(i)(a)—Statistics—			
Survey of Small Scale and Cottage Industries—			
O .. 1.38	1.06	1.06	+ (a)
R .. -0.32			
G(iii)—Third Five-Year Plan and committed expenditure—			
G(iii)(a)—Statistics—			
G(iii)(a)(2)—Strengthening of Mechanical Tabulation Unit—			
O .. 0.81	1.01	1.01	+ (a)
R .. 0.20			
Total ..	26.14	2,35.69	+ 2,09.55

(a) Less than Rupees one thousand.

APPENDIX I—*concl'd.***Grant No. 39—Pensions and Other Retirement Benefits.**

Major Head and Sub-head	Total Appropriation	Actual Expenditure	Excess+ Saving—
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(In lakhs of rupees)

Major Head "120—Payments of Commuted Value of Pensions".**I—Payments of Commuted Value of Pensions—****Payments in India—**

<i>O</i>	..	0.05	}	..	0.43	+0.43
<i>R</i>	..	-0.05				

Grant No. 46—Pre-Partition Payments(All Voted).

Major Head and Sub-head	Total Grant	Actual Expenditure	Excess+ Saving—
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(In lakhs of rupees)

Major Head "78—Pre-partition Payments".**B—Claims passed by the Application Committee—**

<i>O</i>	..	0.01	}	0.09	0.11	+0.02
<i>S</i>	..	0.08				

APPENDIX II

Statement showing Grantwise details of recoveries adjusted

(Referred to in the Summary of

Serial No.	Number and name of Grant or Appropriation	Budget Estimate
		Rs.
1.	2—Land Revenue	14,80,000
2.	7—Stamp	77,000
3.	8—Registration Fees	5,000
4.	11—Parliament, State/Union Territory Legislatures ..	
	Voted	26,00,000
	<i>Charged</i> .. .. .	....
5.	12—General Administration	3,11,000
6.	13—Administration of Justice	4,000
7.	14—Jails	13,25,000
8.	15—Police	1,05,56,000
9.	17—Miscellaneous Departments—Excluding Fire Services	42,000
10.	19—Education	15,24,000
11.	20—Medical	2,07,63,000
12.	21—Public Health	50,00,000
13.	22—Agriculture—Agriculture	4,78,000
14.	24—Animal Husbandry	5,03,83,000
15.	26—Industries—Industries	3,67,000
16.	27—Industries—Cottage Industries	13,000
17.	28—Industries—Cinchona	2,56,000
18.	29—Community Development Projects, etc. .. .	1,60,000
	30—Labour and Employment	3,34,14,000
	32—Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes	26,00,000

In reduction of expenditure in the Accounts for 1966-67.

Appropriation Accounts at Page 8).

Revised Estimate	Actuals	Actuals compared with			
		Budget More+	Estimate Less—	Revised More+	Estimate Less—
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
12,54,000	11,22,517	—3,57,483		—1,31,483	
79,000	1,01,605	+24,605		+22,605	
5,000	4,995	—5		—5	
34,50,000	23,43,000	—2,57,000		—11,07,000	
5,000	....	....		—5,000	
3,29,000	2,80,615	—30,385		—48,385	
4,000	4,000	....		....
13,88,000	11,23,625	—2,01,375		—2,64,375	
1,41,13,000	1,24,12,095	+18,56,095		—17,00,905	
92,000	41,996	—4		—50,004	
18,49,000	10,71,293	—4,52,707		—7,77,707	
2,27,24,000	2,09,35,708	+1,72,708		—17,88,292	
1,50,00,000	3,44,09,656	+2,94,09,656		+1,94,09,656	
2,89,000	2,51,307	—2,26,693		—37,693	
6,93,66,000	5,92,97,919	+89,14,919		—1,00,68,081	
3,67,000	4,54,951	+87,951		+87,951	
13,000	42,747	+29,747		+29,747	
2,29,000	2,49,519	—6,481		+20,519	
1,13,000	908	—1,59,092		—1,12,092	
36,000	....	—3,34,14,000		—36,000	
18,00,000	2,00,26,560	+1,74,26,560		+1,82,26,560	

Statement showing Grantwise details of recoveries adjusted
(Referred to in the Summary of

Serial No.	Number and name of Grant or Appropriation	Budget Estimate
		Rs.
21.	33—Irrigation	97,92,000
22.	34—Public Works—	
	Voted	10,51,55,000
	<i>Charged</i>	75,000
23.	35—Greater Calcutta Development Schemes .. .. .	....
24.	36—Ports and Pilotage	40,000
25.	38—Famine Relief	10,25,000
26.	39—Pensions and Other Retirement Benefits	4,33,000
27.	41—Stationery and Printing	6,36,000
28.	42—Forests	14,20,000
29.	44—Miscellaneous—Other Miscellaneous Expenditure	3,16,40,000
30.	45—Miscellaneous—Expenditure on displaced persons—	
	Voted	2,80,04,000
	<i>Charged</i>	2,000
31.	47—Expenditure connected with the National Emergency—	
	Voted	2,45,43,000
	<i>Charged</i> .. .. .	..
32.	48—Capital Outlay on Multipurpose River Schemes— Damodar Valley Project	5,74,23,000
33.	49—Capital Outlay on Public Works	36,12,000
34.	50—Capital Outlay on Schemes of Government Trading	1,49,94,45,000
	Total { Voted	1,89,45,26,000
	<i>Charged</i>	77,000
	Grand Total	1,89,46,03,000

in reduction of expenditure in the Accounts for 1966-67.

Appropriation Accounts at Page 8).

Revised Estimate	Actuals	Actuals compared with	
		Budget Estimate More+ Less—	Revised Estimate More+ Less—
Rs.	Rs.	Rs.	Rs.
1,12,20,000	2,20,16,807	+1,22,24,807	+1,07,96,807
10,08,47,000	8,04,36,561	- 2,47,18,439	- 2,04,10,439
99,000	1,28,735	+53,735	+29,735
....	16,796	+16,796	+16,796
60,000	....	-40,000	-60,000
86,15,000	80,00,000	+ 69,75,000	-6,15,000
5,00,000	4,42,521	+9,521	-57,479
6,21,000	1,98,999	- 4,37,001	-4,22,001
5,91,000	3,68,638	-10,51,362	-2,22,362
3,34,65,000	3,17,58,313	+ 1,18,313	-17,06,687
3,46,40,000	1,06,27,913	-1,73,76,087	-2,40,12,087
....	....	-2,000	....
1,66,42,400	16,46,978	-2,28,96,022	-1,49,95,422
600	....	....	-600
4,62,03,000	2,75,71,706	-2,98,51,294	-1,86,31,294
36,31,000	27,48,050	-8,63,950	-8,82,950
1,32,09,05,000	1,10,76,68,242	-39,17,76,758	-21,32,36,758
1,71,04,40,400	1,44,76,76,540	-44,68,49,460	-26,27,63,860
1,04,600	1,28,735	+51,735	+24,135
1,71,05,45,000	1,44,78,05,275	-44,67,97,725	-26,27,39,725