



Government of West Bengal

**Appropriation Accounts
1961-62**

©

**Comptroller and Auditor General of India
1963**



40903

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Appropriation Accounts of the Government of West Bengal for the year 1961-62

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 1961-62 presents the accounts of sums expended in the year ended the 31st March, 1962 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 re-appropriations, 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
	Ra.	Ra.	Ra.	Rs.
1. Taxes on Income other than Corporation Tax—				
Voted	0,59,000	6,43,440	15,560	..
Charged	2,000	728	1,272	..
2. Land Revenue—				
Voted	9,21,19,000	5,85,51,601	3,35,67,399	..
Charged	17,400	13,366	4,034	..
3. State Excise Duties—				
Voted	49,44,000	49,17,739	26,261	..
4. Stamps—				
Voted	12,07,750	10,61,378	1,46,372	..
5. Forest—				
Voted	1,27,76,000	1,26,06,340	1,69,660	..
Charged	24,114	41,350	..	17,236
6. Registration—				
Voted	26,35,000	25,95,743	39,257	..
Taxes on Vehicles—				
Charged	4,50,000	4,50,000	..	..
8. Sales Tax—				
Voted	27,81,000	25,68,354	2,12,646	..
Charged	5,000	4,768	232	..
9. Other Taxes and Duties—				
Voted	13,61,000	12,74,456	86,544	..
Interest—				
Charged	23,57,000	22,56,486	1,00,514	..
11. Irrigation—				
Voted	6,80,86,000	5,41,63,882	1,39,22,118	..
Charged	92,95,000	89,93,973	3,01,027	..
12. Interest on Ordinary Debt.—				
Voted	50,000	32,713	17,287	..
Charged	5,78,42,000	5,86,23,178	..	7,81,178
Appropriation for Reduction or Avoidance of Debt.—				
Charged	3,26,16,000	3,26,16,000	..	..
14. General Administration—				
Voted	4,00,80,000	4,12,42,653	..	11,62,658
Charged	11,86,000	10,97,326	88,674	..

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.
15. Administration of Justice—				
Voted	1,01,51,000	1,00,53,080	97,920	..
Charged	32,49,000	31,90,859	58,141	..
16. Jails—				
Voted	1,10,41,000	1,11,02,902	..	61,902
17. Police—				
Voted	9,00,69,000	8,96,26,334	4,42,666	..
Charged	2,000	530	1,470	..
18. Ports and Pilotage—				
Voted	12,51,000	13,01,578	..	50,578
19. Scientific Departments—				
Voted	76,000	73,697	2,303	..
20. Charges on account of Education—				
Voted	20,22,21,800	21,30,30,214	..	1,08,17,414
Charged	122	122	..	..
21. Medical—				
Voted	6,60,21,000	7,19,87,402	..	59,66,402
Charged	2,750	2,722	28	..
22. Public Health—				
Voted	3,34,39,000	3,02,48,383	31,90,617	..
23. Charges on account of Agriculture—				
Voted	9,48,76,000	5,34,10,645	4,14,59,355	..
Charged	41	..	41	..
24. Agriculture—Fisheries—				
Voted	33,77,000	26,18,734	7,58,266	..
25. Charges on account of Animal Husbandry—				
Voted	1,87,40,000	39,48,435	1,47,91,565	..
26. Charges on account of Co-operative Credit—				
Voted	67,62,000	52,37,571	15,24,429	..
27. Industries—Industries—				
Voted	2,21,38,001	1,87,10,617	34,27,384	..
Charged	11,000	153	10,847	..
28. Industries—Cottage Industries—				
Voted	2,90,38,001	1,90,92,071	99,45,930	..

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.
29. Industries—Cinchona— Voted	40,14,000	30,22,244	9,91,756	..
30. Labour and Employment— Voted	23,86,000	29,37,634	..	5,51,634
31. Miscellaneous Departments—Fire Services— Voted	45,09,000	41,28,970	3,80,030	..
Charged	12	12	..	..
33. Miscellaneous Departments—Welfare of Scheduled Tribes and Castes and other Backward Classes— Voted	1,44,04,000	1,03,51,312	40,52,688	..
34. Miscellaneous Departments—Excluding Fire Services and Welfare of Scheduled Tribes, etc.— Voted	60,38,000	72,13,860	..	11,75,860
35. Civil Works— Voted	4,90,21,000	5,02,15,698	..	11,94,698
Charged	15,31,000	13,50,689	1,80,311	..
36. Famine— Voted	5,67,52,000	5,56,24,822	11,27,178	..
Charged	3,000	2,987	13	..
37. Privy Purses and Allowances of Indian Rulers— Voted	1,71,000	1,58,365	12,635	..
38. Superannuation Allowances and Pensions— Voted	1,73,11,400	1,73,70,435	..	59,035
Charged	2,26,600	2,18,439	8,161	..
39. Charges on account of Stationery and Printing— Voted	87,79,000	89,42,492	..	1,63,492
40. Miscellaneous—Contributions— Voted	1,99,42,000	2,03,16,584	..	3,74,584
Charged	9,41,000	8,43,795	97,205	..
41. Miscellaneous—Other Miscellaneous Expenditure— Voted	16,21,63,002	9,81,33,307	6,40,29,695	..
Charged	58,600	4,612	53,988	..

Summary of Appropriation Accounts—concl'd.

5

Number and name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.	
			Less than granted/ appropriated.	More than granted/ appropriated.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
42. Miscellaneous—Expenditure on Displaced Persons—				
Voted	4,61,54,000	4,92,20,676	..	30,66,676
Charged .. .	49,39,000	49,35,580	3,420	..
43. Community Development Projects—				
Voted	3,66,82,000	3,35,63,197	31,18,803	..
Charged	39,52,000	38,24,331	1,27,669	..
44. Extraordinary Charges—				
Voted	2,18,11,000	2,11,47,065	6,63,935	..
Charged	10,000	6,529	3,471	..
45. Pre-partition Payments—				
Voted	5,00,000	4,89,982	10,018	..
46. Multipurpose River Schemes—				
Voted	5,90,87,000	5,53,00,000	37,87,000	..
47. Civil Works—				
Voted	9,46,42,000	7,30,21,452	2,16,20,548	..
Charged	1,55,000	17,336	1,37,664	..
48. Road and Water Transport Schemes—				
Voted	28,06,000	7,34,935	20,71,065	..
49. Capital Outlay on Schemes of Government Trading—				
Voted	1	-1,30,28,990	1,30,28,991	..
Charged	1,72,000	1,71,922	78	..
50. Public Debt.—				
Charged	12,37,66,000	7,82,96,499	4,54,69,501	..
51. Loans and Advances by State Governments—				
Voted	9,36,27,000	8,38,41,634	97,85,366	..
Totals—				
Voted	1,51,66,98,955	1,29,28,20,636	24,85,23,247	2,46,44,928
Charged	24,28,13,639	19,69,64,292	4,66,47,761	7,98,414
			Net saving ..	22,38,78,319
			Net saving ..	4,58,49,347
Grand Total	.. 1,75,95,12,594	1,48,97,84,928	29,51,71,008	2,54,43,342
Amounts of excess—				
Voted (See paragraph 16 of the Audit Report)			.. ..	2,46,44,928
Charged (See paragraph 17 of the Audit Report)			.. ..	7,98,414

The Appropriation Accounts have been prepared and examined under my direction in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947, read with Article 149 of the Constitution of India. On the basis of the information and explanation that my officers have obtained, I certify that these accounts are correct, subject to the observations in the Audit Report, 1963.

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

New Delhi,

The 6 JUL 1963

Grant No. 1.—Taxes on Income Other than Corporation Tax 7

				Total Grant or	Actual	Excess +
				Appropriation.	Expenditure.	Saving -
				Rs.	Rs.	Rs.
Major head "4—Taxes on Income Other than Corporation Tax and Estate Duty."						
<i>Charged</i>	..	..	..	2,000	728	-1,272
<i>Amount surrendered during the year</i>	..	..	..	..	..	1,270
Voted—						
				Rs.		
Original	..	..	6,33,000	} 6,59,000	6,43,440	-15,560
Supplementary	..	..	26,000			
<i>Amount surrendered during the year</i>	..	..	..	..	..	15,394

Grant No. 2.—Land Revenue

				Total Grant or	Actual	Excess +
				Appropriation.	Expenditure.	Saving -
				Rs.	Rs.	Rs.
Major Heads "7—Land Revenue" and "65—Payment of Compensation to Land-holders, etc., on the abolition of the Zamindari System."						
<i>Charged—</i>						
				Rs.		
<i>Original</i>	..	..	3,000	} 17,400	13,366	-4,034
<i>Supplementary</i>	..	..	14,400			
Voted—						
Gross	..	..	..	9,30,31,400	5,92,83,424	-3,37,67,976
Deductions	..	..	..	-9,12,400	-7,11,823	+2,00,577
Net	..	..	..	9,21,19,000	5,85,51,601	-3,35,67,399
<i>Amount surrendered during the year</i>	..	..	..	..	..	3,13,41,639

Notes and Comments—

(i) The saving of Rs. 335.67 lakhs in the voted section formed 36.4 per cent. of the original provision of Rs. 921.19 lakhs.

(ii) The bulk of the surrender (Rs. 313.42 lakhs) was made only on the 31st March, 1962.

(iii) In the following Group Heads the provision was not utilised to a substantial extent.—

(In lakhs of rupees).

				Total Grant.	Actual	Excess +
					Expenditure.	Saving -
1. F(B) Outlay on Improvement—						
O	..	..	44.54	} 30.09	22.71	-7.38
R	..	..	-14.45			

The savings of Rs. 21.83 lakhs forming 49 per cent. of the original provision were mainly due to non-utilisation of provision for some schemes relating to repairs of ex-Zamindari Embankments owing to the inability of the Irrigation and Waterways Department to execute the works during the year. The reason for the non-surrender of the final saving of Rs. 7.38 lakhs is awaited from the Controlling Officer (May, 1963).

Grant No. 2.—Land Revenue—concl'd.

(In lakhs of rupees).

				Total Grant.	Actual Expenditure.	Excess + Saving. —
2. F(C) Temporary Establishment and other charges for payment of Compensation—						
O	--	--	1,28.48	1,04.77	1,03.31	-1.46
R	..	..	-23.71			

The saving of Rs. 25.17 lakhs forming 19.6 per cent. of the original provision was mainly due to unfilled vacancies.

3. H(2) Final Compensation—

O	3,00.00	2.32	2.06	-.26
R	-2,97.68			

The saving of Rs. 297.94 lakhs forming 99.3 per cent. of the original provision was mainly due to less payment of Final Compensation than anticipated consequent on diversion of staff to General Election work.

(iv) In the following Group Head the provision was increased to a large extent :—

D. SURVEY SETTLEMENT AND RECORD OPERATION—

(c) Major Settlement operations in connection with Estate Acquisition Scheme—

Gross—

O	--	--	42.33	61.29	60.48	-.81
R	18.96			

The additional provision of Rs. 18.96 lakhs forming 44.8 per cent. of the original provision, made by reappropriation on the 31st March, 1962 was due to execution of a larger volume of work on revision of settlement records than originally anticipated.

(v) Unnecessary reappropriation—

1. F(A) Expenditure in connection with Ex-Zamindari Estates—Collection of Revenue—

Voted—

O	141.79	148.81	134.69	-14.12
R	7.02			

The reasons for the saving are awaited from the controlling authority (May, 1963).

As the expenditure during the year was less than the original provision by Rs. 7.10 lakhs, further reappropriation of Rs. 7.02 lakhs obtained on the 31st March, 1962 was unnecessary.

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

				Total Grant.	Actual Expenditure.	Excess + Saving —
Major Head "8—State Excise Duties".				Rs.	Rs.	Rs.
Original	..	..	46,04,000	49,44,000	49,17,739	-26,261
Supplementary	..	..	3,40,000			

Grant No. 4.—Stamps—(All Voted)

9

				Total Grant	Actual Expenditure.	Excess + Saving —
				Rs.	Rs.	Rs.
Major Head "9—Stamps".				Rs.		
Original	..	..	9,55,000	} 12,07,750	10,61,378	-1,46,372
Supplementary		—	2,52,750			
Amount surrendered during the year	..	..	..	..	..	1,46,750

Grant No. 5.—Forest

				Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
				Rs.	Rs.	Rs.
Major Head "10—Forest".				Rs.		
Charged—						
Supplementary	..	..	24,114	24,114	41,350	+17,236
Voted—						
Gross	..	..	..	1,58,16,000	1,41,14,195	-17,01,805
Deductions	..	..	..	-30,40,000	-15,07,855	+15,32,145
Net	..	..	..	1,27,76,000	1,26,06,340	-1,69,660
Amount surrendered during the year	..	..	..	..	..	88,700

Notes and Comments—

(i) The expenditure in the charged appropriation exceeded the budget provision by Rs. 17,236 which requires to be regularised. The excess occurred as provision for payment of decretal cost of Money Suit amounting to Rs. 0.17 lakh was omitted to be made under the head "A—Conservancy and Works—Miscellaneous—Law Charges."

(ii) In the following Group Heads the provision was not utilised to a substantial extent :—

				Total Grant.	(In lakhs of rupees.) Actual Expenditure.	Saving —
(a) A(V) MISCELLANEOUS—						
O	—	..	34.04	} 21.99	20.92	-1.07
R	—	..	-12.05			

The saving of Rs. 13.12 lakhs forming 38.5 per cent. of the original provision was mainly due to less expenditure on purchase of sleepers consequent on less demand by the Railway than anticipated.

(b) F—DEVELOPMENT SCHEMES—

F(iii)—Third Five-Year Plan—

O	—	—	45.80	} 37.65	37.22	-43
R	..	—	-8.15			

The saving of Rs. 8.58 lakhs forming 18.7 per cent. of the original provision was mainly due to (i) non-implementation of several Forestry schemes owing to non-receipt or late receipt of Government sanction (Rs. 2.70 lakhs), (ii) less Timber Operation and Forest utilisation consequent on less demand by the consignors (Rs. 1.13 lakhs) and (iii) less work on (a) communication (Rs. 2.10 lakhs) and (b) Soil Conservation in denuded Forests (Rs. 3.00 lakhs).

Grant No. 6.—Registration—(All Voted)

				Total Grant.	Actual Expenditure.	Excess + Saving -
				Rs.	Rs.	Rs.
Major Head "11—Registration".						
				Rs.		
Gross—						
Original	..	..	25,53,600	} 26,41,600	26,00,738	-40,862
Supplementary	..	..	88,000			
Deductions	..	..	..	-6,600	-4,995	+1,605
Net	..	..	..	26,35,000	25,95,743	-39,257
Amount surrendered during the year				..	..	88,500

Notes and Comments—

Against the amount of Rs. 0·89 lakh surrendered the actual saving came up to only Rs. 0·39 lakh.

Appropriation No. 7.—Taxes on Vehicles—Charged.

				Total Appropriation	Actual Expenditure.	Excess + Saving -
				Rs.	Rs.	Rs.
Major Head "12—Taxes on Vehicles".						
				4,50,000	4,50,000	..

Notes and Comments—

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

Grant No. 8.—Sales Tax

				Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving -
				Rs.	Rs.	Rs.
Major Head "12—A—Sales Tax".						
				Rs.		
Charged—						
Original	..	..	2,000	} 5,000	4,768	-232
Supplementary	..	..	3,000			
Voted—						
Original	..	..	26,97,000	} 27,81,000	25,68,354	-2,12,646
Supplementary	..	..	84,000			
Amount surrendered during the year				..	..	1,80,000

Notes and Comments—

(i) A supplementary grant of Rs. ·84 lakh was obtained on the 29th March, 1962 in the voted section under the Group Head "B—Lump Provision for increase of pay" for meeting extra expenditure due to revision of pay scales. There were, however, large savings under the other heads as indicated in the above account and had this been foreseen there would have been no necessity for obtaining the supplementary grant. This indicates defective control.

(ii) In the following Group Head the provision was not utilised to a substantial extent :—

(In lakhs of rupees).

				Total Grant.	Actual Expenditure.	Saving —
A.—COLLECTION CHARGES—						
Voted—						
O	..	..	26·97	26·01	25·68	—·33
R	..	..	—·96			

The savings of Rs. 1·29 lakhs in the original provision were mainly due to unfilled vacancies (Rs. 0·81 lakh) and less expenditure on declaration forms (Rs. 0·40 lakh).

Grant No. 9.—Other Taxes and Duties—(All Voted)

				Total Grant.	Actual Expenditure.	Excess + Saving —
				Rs.	Rs.	Rs.
Major Head "13—Other Taxes and Duties".						
Original	..	..	13,29,000	13,61,000	12,74,456	—86,544
Supplementary	..	..	32,000			
Amount surrendered during the year	..	..	..	..	..	73,365

Notes and Comments—

The supplementary grant of Rs. 0·32 lakh obtained on the 29th March, 1962 under the Group Head "C—Lump provision for increase of pay" for meeting the extra expenditure due to revision of pay scales proved unnecessary, as there were savings under the other heads.

Appropriation No. 10.—Interest—Charged.

				Total Appropriation.	Actual Expenditure.	Excess + Saving —
				Rs.	Rs.	Rs.
Major Head "17—Interest on Irrigation Works (Commercial)".						
Original	..	..	22,81,000	23,57,000	22,56,486	—1,00,514
Supplementary	..	..	76,000			
Amount surrendered during the year	..	..	..	..	..	6,000

Notes and Comments—

The expenditure under this head is a *proforma* adjustment to show the interest liabilities on capital expenditure on Irrigation, Navigation, Embankment and Drainage Works. The corresponding credit is taken under the receipt head "XX—Interest" in respect of interest on Capital Outlay incurred before the 1st April, 1937 and under "22—Interest on Debt and Other Obligations" by means of a Deduct entry in respect of interest on subsequent outlay.

The interest for the year 1961-62 was calculated at the rate of 4½ per cent. per annum.

Grant No. 11.—Irrigation

	Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
	Rs.	Rs.	Rs.
Major Heads—“XVII—Irrigation—Navigation, Embankment and Drainage works (Commercial)—Deduct—Working Expenses”, “18—Other Revenue Expenditure financed from Ordinary Revenues”, “51-A—Interest on Capital Outlay on Multipurpose River Schemes”, “51-B—Other Revenue Expenditure connected with Multipurpose River Schemes”, “68—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial)”, “68-A—Construction of Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)” and “80-A—Capital Outlay on Multipurpose River Schemes”.			
<i>Charged</i>	92,95,000	89,93,973	—3,01,027
<i>Amount surrendered during the year</i> .. .. .	..	..	99,900
Voted—			
Gross	6,81,35,000	5,48,82,225	—1,32,52,775
Deductions	—49,000	—7,18,343	—6,69,343
Net	6,80,86,000	5,41,63,882	—1,39,22,118
Amount surrendered during the year .. .. .	..	..	15,91,988

Notes and Comments—

(i) Out of the saving of Rs. 3·01 lakhs in the charged section of the grant, a sum of Rs. 1·00 lakh only was surrendered on the 31st March, 1962.

(ii) The saving of Rs. 139·22 lakhs in the voted section of the grant formed 20·2 per cent. of the original provision. Out of this saving a sum of Rs. 15·92 lakhs only was surrendered on the 31st March, 1962.

(iii) In the following Group Heads the provision was not utilised to a substantial extent. The savings in these cases were mainly due to smaller expenditure under Development Schemes owing to non-completion of preliminaries.

(In lakhs of rupees.)

	Total Grant.	Actual Expenditure.	Excess + Saving —
1. C. 6(i)—Development Schemes—Third Five-Year Plan—Minor Irrigation—Spill over from the Second Five-Year Plan—			
O	} 27	} 31	} + 04
R			
2. C. 7.—Other Charges—			
O	} 3·21	} 2·23	} — 09
R			

(In lakhs of rupees.)

	Total Grant.	Actual Expenditure.	Excess + Saving -
3. D. 8(i)—Development Schemes—Third Five-Year Plan—Minor Irrigation—Spill over from the Second Five-Year Plan—			
O 25.08	9.48	8.50	- .98
R -15.60			
4. D. 14(ii)—Development Schemes—Third Five-Year Plan—Major and Medium Irrigation—Spill over from the Second Five-Year Plan—			
O 11.68	3.70	.27	-3.43
R -7.98			
5. F—I Mayurakshi Reservoir Project—Maintenance and Repairs—			
O 17.00	13.88	14.01	+ .13
R -3.12			
6. I(3).—Third Five-Year Plan—Major and Medium Irrigation—Spill over from the Second Five-Year Plan—			
O 48.71	11.61	5.94	-5.67
R -37.10			
7. K.2(1).—Barrage and Irrigation—Works—			
O 28.13	12.90	10.32	-2.58
R -15.23			

(iv) Review of Establishment and Tools and Plant charges of the Public Works Department :—

From the gross charges on account of Establishment and Tools and Plant of Public Works Department booked initially under the Major Head "18—Other Revenue Expenditure", the percentage recovery towards Establishment and Tools and Plant for work done for other Governments Departments, Local Bodies etc. are deducted and the net charges are distributed among the appropriate Major Heads of Account in proportion to the Works Outlay under each, excluding outlay on works executed by such special establishments.

The following is the *pro rata* distribution of charges for the year 1961-62 :—

Major Heads.	(In lakhs of rupees.)	
	Establishment charges.	Tools and Plant.
XVII.—Irrigation, etc. (Commercial)— <i>Deduct</i> —Working Expenses	4.51	0.48
18.—Other Revenue Expenditure, etc. 	26.07	3.75
68.—Construction of Irrigation, etc.—Works (Commercial) ..	0.85	0.12
68A.—Construction of Irrigation, etc.,—Works (Non-Commercial)	11.21	1.43
80A.—Capital Outlay on Multipurpose River Schemes ..	1.02	..
Total ..	43.66	5.78

(v) Establishment charges.—The gross establishment charges of the Department of Irrigation and Waterways during the year 1961-62 excluding those incurred on special establishment entertained for River Research, the Mayurakshi Reservoir Project and Kangsabati Reservoir Project as well as for collection of revenue, amounted to Rs. 53.48 lakhs, i.e., 20.8 per cent. of the total works outlay of Rs. 257.04 lakhs.

An aggregate sum of Rs. 0.56 lakh was recovered during the year on account of establishment charges for work done on behalf of Private Bodies, etc. The net establishment charges amounted to Rs. 52.92 lakhs and were 20.6 per cent of the works outlay.

The percentage of both the gross and the net establishment charges to works outlay for the years 1959-60, 1960-61 and 1961-62 are compared below :—

Year.	Works outlay.	(In lakhs of rupees)				
		Establishment Charges.		Percentage.		
		Gross.	Net.	Gross.	Net.	
1959-60	137.40	38.67	33.18	28.15	24.15
1960-61	151.16	44.13	43.14	29.19	28.54
1961-62	257.04	53.48	52.92	20.61	20.59

(vi) Suspense.—The Group Head "Suspense" accommodates the 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 1961-62, under this minor head were under the detailed heads : (i) Purchases, (ii) Stock, (iii) Miscellaneous Public Works Advances and (iv) Workshop Suspense. The transactions under each of these detailed heads are explained below :—

(i) *Purchases*—When materials are received from a supplier, 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.

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

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

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

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

(iv) *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 during the year are booked under the following works projects :—

				(In lakhs of rupees.)		
				Total Grant.	Actual Expenditure.	Saving —
Irrigation Works—						
Non-commercial						
O	..	..	0.40	} —0.64	—0.39	—0.35
R	..	..	—0.44			
Navigation, Embankment and Drainage Works—						
Non-commercial						
O	..	..	0.50	} —3.59	—12.28	—8.69
R	..	..	—4.00			
Mayurakshi Reservoir Project—						
O	..	..	15.67	} 9.74	8.71	—1.03
R	..	..	—5.93			
Kangsabati Reservoir Project—						
O	..	..	0.40	} 24.20	13.95	—10.25
R	..	..	23.80			

Grant No. 12.—Interest on Ordinary Debt

				Total [Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
				Rs.	Rs.	Rs.
Major Head "22—Interest on Debt and Other Obligations".						
<i>Charged—</i>						
<i>Gross—</i>						
Original	..	..	9,45,81,000	} 10,15,70,000	9,81,37,761	—34,32,299
Supplementary	..	..	69,89,000			
<i>Deductions—</i>						
Original	..	..	—4,38,74,000	} —4,37,28,000	—3,95,14,523	+42,13,477
Supplementary	..	..	1,46,000			
Net	..	..	..	5,78,42,000	5,86,23,178	+7,81,178
<i>Amount surrendered during the year</i>				..	..	10,61,684
<i>Voted—</i>						
Original	..	..	1,000	} 50,000	32,713	—17,287
Supplementary	..	..	49,000			
<i>Amount surrendered during the year</i>				..	..	25,000

Notes and Comments—

(i) The surrender of Rs. 10.62 lakhs in the charged section of the grant did not prove justified since no amount was available for surrender and the actual expenditure exceeded the total grant by Rs. 7.81 lakhs which requires to be regularised.

Grant No. 12.—Interest on Ordinary Debt.—*contd.*

(ii) The excess of Rs. 7.81 lakhs was the result of excesses totalling Rs. 57.67 lakhs over the provision of Rs. —1,25.51 lakhs under 19 sub-heads partly counter-balanced by (i) savings amounting to Rs. 30.24 lakhs in the provision of Rs. 5,59.92 lakhs under 22 sub-heads and (ii) surrender within the grant (Rs. 10.62 lakhs). The sub-heads under which the excesses occurred are mentioned below :—

				(In lakhs of rupees.)		
				Total Appropriation.	Actual Expenditure.	Excess +
Interest on Permanent Loans—						
(1) 3½ per cent. West Bengal Loan, 1962—						
O	..	..	6.13	} 6.12	6.52	+ .40
R	..	..	- .01			
(iv) 4 per cent. West Bengal Loan, 1967				30.35	30.52	+ .17
(v) 4 per cent. West Bengal Loan, 1968				28.46	28.62	+ .16
(vi) 4½ per cent. West Bengal Loan, 1970				21.70	21.92	+ .22
(vii) 4 per cent. West Bengal Loan, 1971				30.79	33.45	+ 2.66
Interest on loans taken from Union Government—						
(iv) Interest on loans for Intensive Food Production Schemes—						
O	..	..	6.54	} 7.34	14.83	+ 7.49
S	..	..	8.10			
R	..	..	- 7.30			
<p>Although the original provision of Rs. 6.54 lakhs was increased by supplementary grant of Rs. 8.10 lakhs obtained on the 29th March, 1962 for payment of larger amount of interest to the Government of India on loans for Intensive Food-Production Schemes obtained during 1960-61 the reappropriation order issued on the 31st March, 1962 reducing the provision to the extent of Rs. 7.30 lakhs did not prove justified as it resulted in a final excess of Rs. 7.49 lakhs under the sub-head.</p>						
(v) Interest on loans for Industrial Housing Scheme—						
O	..	..	4.21	} 6.16	6.22	+ .06
R	..	..	1.95			
(viii) Interest on special, medium and long-term loans—						
O	..	..	.24	} ..	.18	+ .18
R	..	..	- .24			
(xii) Interest on loans for development of Cottage and Small Scale Industries—						
O	..	..	2.72	} 5.12	5.13	+ .01
S	..	..	4.00			
R	..	..	- 1.60			

(In lakhs of rupees)

				Total	Actual	Excess +
				Appropriation.	Expenditure	
(xvi) Interest on loans under the scheme for sharing small saving collections						
O	..	..	1,25.17	} 1,32.49	1,37.35	+ 4.86
S	..	..	7.32			

The original provision under this sub-head proved inadequate even after augmentation by a supplementary appropriation of Rs. 7.32 lakhs and this resulted in a final excess of Rs. 4.86 lakhs under the sub-head. The reasons for the excess have not been furnished by the Controlling authority (May, 1963).

(xxxvi) Interest on loans for setting up of spinning mill—						
O	..	..	4.66	} ..	. .	+ 1.92
R	..	..	-4.06			

An expenditure of Rs. 1.92 lakhs was incurred under the sub-head; the withdrawal of the entire provision by an order of reappropriation on the 31st March, 1962 did not prove justified.

(xliv) Interest on loans under the scheme for sharing Prize Bond Collections						
S	--	..	2.46°	2.46	2.70	+ .24

Other Items—

Expenditure connected with the issue of new loan—

O.	--	..	.50	} 1.49	1.60	+ .11
S.	--	..	.82			
R.	--	..	.17			

**B.—INTEREST ON UNFUNDED DEBT—
STATE PROVIDENT FUNDS—**

Interest on General Provident Fund—

O.	--	--	34.30	} 34.40	35.21	+ .81
S.	--	..	.10			

Interest on All India Service Provident Fund—

O.82	} .85	.88	+ .03
S.	..	..	.01
R.	..	..	.02

C.—INTEREST ON OTHER OBLIGATIONS—

Miscellaneous—

S.	..	--	.29	} .19	.26	+ .07
R.	--	--	-.10			

(In lakhs of rupees.)

				Total	Actual	Excess +
				Appropriation.	Expenditure.	
D.—TRANSFER TO OTHER ACCOUNTS—						
D-1.—Deduct—Interest transferred to the Commercial Department—						
D-1 (a) Irrigation Department—						
O.	..	..	—10·73	—11·43	—10·49	+·94
R.	..	..	—·70			
D-1 (b) Multi-purpose River Schemes						
O.	..	..	—92·95	—91·95	—89·94	+2·01
S.	..	..	1·46			
R.	..	..	—·46			

The excess was stated to be due to smaller amount of interest charges in reduction of expenditure being transferred to the proforma accounts of the Schemes consequent on smaller outlay thereon.

D-3.—Deduct—Interest on Capital Advance to the Damodar Valley Corporation—

O.	—3,35·06	—3,30·05	—2,94·72	+35·33
R.	5·01			

Same remarks as under sub-head D-1(b) above.

(iii) In the following Group Head the provision was not utilised to a substantial extent :—

A-4—Interest on loans taken from Union Government—				Saving—		
O	..	..	7,13·54	7,50·62	7,28·07	—22·55
S	..	..	51·61			
R	..	..	—14·53			

The saving of Rs. 37·08 lakhs over the total provision was due to smaller payment of interest charges on "Interest on loans taken from Union Government". The supplementary grant of Rs. 51·61 lakhs obtained on the 29th March, 1962, proved excessive. Out of the total saving of Rs. 37·08 lakhs, Rs. 8·96 lakhs only was surrendered on the 31st March, 1962 and Rs. 5·57 lakhs was reappropriated to other heads.

The reason for the non-reappropriation of the major portion of the saving (Rs. 22·55 lakhs) is awaited from the controlling officer (May, 1963)."

Appropriation No. 13.—Appropriation for Reduction or Avoidance of Debt—Charged.

	Total	Actual	Excess +
	Appropriation	Expenditure	Saving—
	Rs.	Rs.	Rs.
Major Head "23—Appropriation for Reduction or Avoidance of Debt"			
	3,26,16,000	3,26,16,000	..

Notes and Comments—

The expenditure under this Major Head represents contribution to the Sinking and the Depreciation Funds in respect of loans raised in the open market.

Grant No. 14.—General Administration

19

				Total Grant or Appropriation	Actual Expenditure	Excess + Saving —
				Rs.	Rs.	Rs.
Major Head "25—General Administration"						
<i>Charged—</i>						
<i>Gross—</i>						
			Rs.			
<i>Original</i>	..	..	12,03,900	} 12,36,900	12,02,989	—33,911
<i>Supplementary</i>	..	..	30,000			
<i>Deductions</i>	—	—	..	—50,900	—1,05,663	—54,763
<i>Net</i>	..	..	..	11,86,000	10,97,326	—88,674
<i>Amount surrendered during the year</i>	..	..	..	1..	..	15,256
<i>Voted—</i>						
<i>Gross—</i>						
			Rs.			
<i>Original</i>	..	..	3,83,46,700	} 4,17,09,700	4,28,74,439	+11,64,739
<i>Supplementary</i>	..	..	33,63,000			
<i>Deductions</i>	..	..	..	—16,29,700	—16,31,786	—2,086
<i>Net</i>	..	..	—	4,00,80,000	4,12,42,653	+11,62,653
<i>Amount surrendered during the year</i>	—	—	—	—	—	7,41,460

Notes and Comments—

(i) The surrender of Rs. 7.41 lakhs in the voted grant did not prove justified since no amount was available for surrender and the actual expenditure exceeded the total grant by Rs. 11.63 lakhs, which requires to be regularised.

(ii) The excess of Rs. 11.63 lakhs was the result of excesses totalling Rs. 24.37 lakhs over the provision of Rs. 3.05.47 lakhs made under 23 sub-heads partly counter-balanced by savings amounting to Rs. 5.33 lakhs in the provision of Rs. 94.44 lakhs made under 33 sub-heads. This was also further counter-balanced by surrender to the extent of Rs. 7.41 lakhs. The sub-heads under which the excesses occurred are mentioned below :—

				(In lakhs of rupees)		
				Total Grant	Actual Expenditure	Excess +
A.—HEADS OF STATES AND MINISTERS—						
A. (8). 2.—Pay of Establishment—						
			Rs.			
O.	..	..	2.43	} 2.52	2.57	+ .05
R.	..	..	.09			
A. (8). 5.—Other Contingencies—						
			Rs.			
O.	..	..	.80	} .96	1.02	+ .06
R.	..	..	.16			
B.—STATE LEGISLATURES—						
B. (I).—Legislative Assembly—						
			Rs.			
B. (1) 1.—Pay of Officers	..	..	..	5.40	5.52	+ .12

(In lakhs of rupees.)

				Total Grant.	Actual Expenditure.	Excess +
B. (3).—State Legislatures Secretariat—						
B. (3)(1).—Pay of Officers—						
O.	..	..	.01	1.06	1.08	+.02
R.	..	..	.15			
B. (3)(5).—Other Contingencies—						
O.	..	..	1.60	3.28	3.76	+.48
S.	..	..	1.30			
R.	..	..	.38			
C. 2.—OTHER ELECTION CHARGES—						
C. 2(a).—Preparation and Printing of Electoral Rolls				5.41	9.11	+3.70
The excess is attributed to non-receipt of estimates from the local officers due to heavy pressure of election work.						
Although the bulk of the extra expenditure under the sub-head could be anticipated at the time of framing the Revised Estimate, the excess was not covered by obtaining additional funds.						
C. 2(b).—Expenditure on Elections—						
O.	..	..	18.01	26.85	35.39	+8.54
S.	..	..	8.84			
Although the original provision of Rs. 18.01 lakhs was increased by a supplementary grant of Rs. 8.84 lakhs obtained on the 29th March, 1962 there was an excess of Rs. 8.54 lakhs under the sub-head. The excess has been explained as due to non-receipt of estimates from the local officers.						
C. 2(d).—Miscellaneous				1.40	4.82	+3.42
Same remarks as under sub-head C. 2(a) above.						
D.—SECRETARIAT AND HEAD QUARTERS ESTABLISHMENT—						
D. (1)(i).—Civil Secretariat—						
O.	..	..	1,24.80	1,36.44	1,37.71	+1.27
S.	..	..	11.89			
R.	..	..	—25			
D. (1)(ii).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.				—76	—73	+03
D. 3.—BOARD OF REVENUE—						
D. (3) 1.—Pay of Officers—						
O.	..	..	1.30	1.43	1.55	+.12
S.	..	..	.13			
D. (3) 3.—Allowances, honoraria, etc.—						
O.	..	..	1.53	1.20	1.38	+.18
R.	..	..	—33			

				(In lakhs of rupees)		
				Total Grant	Actual Expenditure	Excess +
E.—COMMISSIONERS—						
E. 1.—Pay of Officers	..	..		.63	.64	+.01
E. 2.—Pay of Establishment—						
O.	..	..	1.80	2.11	2.13	+.02
R.	..	..	.31			
E. 3.—Allowances, honoraria, etc.—						
O.	..	..	1.30	1.05	1.14	+.09
R.	..	..	-.25			
F.—DISTRICT ADMINISTRATION—						
F. 1.—General Establishment—						
F. 1(2).—Pay of Establishment—						
O.	..	..	31.62	35.66	36.58	+.92
R.	..	..	4.04			
F. 1(3).—Allowances, honoraria, etc.—						
O.	..	..	38.01	34.58	36.25	+1.67
R.	..	..	-3.43			
F. 1(5).—Other Contingencies—						
O.	..	..	10.43	10.34	11.51	+1.17
R.	..	..	-.09			
F. 1(8).—Deduct—Establishment Charges recoverable from Other Governments, Departments, etc.—						
O.	..	..	-.65	-.78	-.57	+.21
R.	..	..	-.13			
F. 2.—SUBDIVISIONAL ESTABLISHMENT—						
F. 2(2).—Pay of Establishment—						
O.	..	..	14.80	16.67	18.10	+1.43
R.	..	..	1.87			
F. 2(3).—Allowances, honoraria, etc.—						
O.	..	..	13.80	13.14	13.23	+.09
R.	..	..	-.66			
H.—MISCELLANEOUS—						
H. 3(1).—Rehabilitation Programme—						
O.	..	..	4.58	4.72	4.76	+.04
R.	..	..	.14			
I.—DEVELOPMENT SCHEMES—						
I. (a).—Second Five-Year Plan—						
I. (a)(iv).—Other Contingencies—						
O.	..	..	1.05	2.16	2.89	+.73
S.	..	..	.57			
R.	..	..	.54			

Grant No. 15.—Administration of Justice

				Total Grant or Appropriation	Actual Expenditure	Excess + Saving —
				Rs.	Rs.	Rs.
Major Head "27—Administration of Justice".						
<i>Charged—</i>						
			Rs.			
<i>Original</i>	..		31,87,000	} 32,49,000	31,90,859	—58,141
<i>Supplementary</i>	..		62,000			
<i>Amount surrendered during the year</i>				..	..	52,380
Voted—						
Gross—						
<i>Original</i>	..	..	95,56,000	} 1,01,55,000	1,00,53,080	—1,01,920
<i>Supplementary</i>	..	..	5,99,000			
<i>Deductions</i>	..	..	..	—4,000	..	+4,000
<i>Net</i>	..	..	..	1,01,51,000	1,00,53,080	—97,920
<i>Amount surrendered during the year</i>				..	..	84,185

Grant No. 16.—Jails—(All Voted)

				Total Grant	Actual Expenditure	Excess + Saving —
				Rs.	Rs.	Rs.
Major Head "28—Jails".						
<i>Gross</i>	..	..	..	1,19,42,900	1,20,44,842	+1,01,942
<i>Deductions</i>	..	..	..	—9,01,900	—9,41,940	—40,040
<i>Net</i>	..	..	..	1,10,41,000	1,11,02,902	+61,902
<i>Amount surrendered during the year</i>				..	..	56,016

Notes and Comments—

The surrender of Rs. 56 lakh made on the 31st March, 1962 did not prove justified since no amount was available for surrender and the actual expenditure exceeded the total grant by Rs. 62 lakh which requires to be regularised. It was the result of excesses totalling Rs. 1.61 lakhs over the provision of Rs. 90.03 lakhs made under 20 sub-heads, partly counter balanced by savings amounting to Rs. 43 lakh in the provision of Rs. 15.01 lakhs made under 13 sub-heads. This was also further counter-balanced by the surrender to the extent of Rs. 56 lakh. The sub-heads under which the excesses occurred are mentioned below :—

(In lakhs of rupees)

A.—JAILS—

A. (2).—Presidency Jails—

A (2). 1.—Pay of Establishment—

O.	2.56	} 2.58	2.74	+ .16
R.02			

A. (2). 4.—Contingencies—

O.	7.57	} 7.71	7.78	+ .07
R.14			

(In lakhs of rupees).

	Total Grant.	Actual Expenditure.	Excess +
A. (3).—Central Jails—			
A. (3). 1.—Pay of Officers—			
O. .. .. .	.73	.68	+ .01
R.	— .05		
A. (3). 2.—Pay of Establishment—			
O.	7.93	8.75	+ .28
R. .. .. .	.82		
A. (3). 3.—Allowances, honoraria, etc.—			
O. —	5.55	5.19	+ .12
R. —	— .36		
A. (3). 4.—Contingencies—			
O.	29.89	29.75	+ .12
R.	— .14		
A. 4.—District Jails—			
A. (4). 1.—Pay of Officers—			
O. .. .. .	.65	.59	+ .06
R.	— .06		
A. (4) 2.—Pay of Establishment—			
O.	4.26	4.74	+ .16
R. .. .. .	.48		
A. (4). 3.—Allowances, honoraria, etc.—			
O.	3.15	3.00	+ .05
R.	— .15		
A. (5).—Subsidiary Jails—			
A. (5). 2.—Pay of Establishment—			
O. —	3.18	3.58	+ .19
R. .. .. .	.40		
A. (5). 3.—Allowances, honoraria, etc.—			
O. —	2.16	2.08	+ .02
R.	— .08		
A. (5). 4.—Contingencies—			
O. —	10.21	10.57	+ .05
R. — .. .. .	.36		
A. (6).—RELEASE OF OFFENDERS ON ADMONITION AND PROBATION—			
A. (6). 2.—Pay of Establishment—			
O. .. .. .	.49	.45	+ .02
R.	— .04		

				(In lakhs of rupees.)		
				Total Grant.	Actual Expenditure.	Excess +
A.(7).—BORSTAL INSTITUTION—						
A.(7)-1.—Pay of Officers—						
O	..	..	.03	}	..	.02
R	-.03				+.02
A.(7)-2.—Pay of Establishment—						
O	..	..	.39	}	.41	.42
R02				+.01
A.(7)-4.—Contingencies—						
O	..	..	.55	}	.32	.35
R	-.23				+.03
B.—JAIL MANUFACTURES—						
B.(2)-2.—Jail Depot Establishment				.07	.08	+.01
B.5.—Central Jails—						
O	..	..	6.26	}	8.00	8.01
R	1.74				+.01
B.(9).—Jail Depot—						
O	..	..	1.44	}	1.45	1.72
R01				+.27
C.—WORKS—						
R	..	..	.11	.11	.15	+.04

Grant No. 17.—Police

				Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
				Rs.	Rs.	Rs.
Major Head "29—Police".						
<i>Charged</i>	..	..	..	2,000	530	-1,470
Voted—						
Gross—						
			Rs.			
Original	..	..	8,79,38,000	}	9,29,41,527	-3,75,473
Supplementary	..	..	53,79,000			
Deductions	..	..	..	-32,48,000	-33,15,193	-67,193
Net	..	..	..	9,00,89,000	8,96,26,334	-4,42,666
Amount surrendered during the year ..						15,60,800

Notes and Comments—

Against the amount of Rs. 15.61 lakhs surrendered on the 31st March, 1962 the actual saving came up to only Rs. 4.43 lakhs.

Grant No. 18.—Ports and Pilotage—(All Voted)

25

				Total Grant.	Actual Expenditure.	Excess + Saving —
				Rs.	Rs.	Rs.
Major Head "30—Ports and Pilotage".						
Gross—				Rs.		
Original	..	..	10,63,000	} 12,56,000	13,54,012	+ 98,012
Supplementary	..	..	1,93,000			
Deductions	..	..	..	-5,000	-52,434	-47,434
Net	..	..	..	12,51,000	13,01,578	+50,578

Notes and Comments—

(i) The expenditure under the grant exceeded the budget provision by Rs. 50,578 which requires to be regularised. It was the result of excesses totalling Rs. 1.08 lakhs over the provision of Rs. 9.61 lakhs under 6 sub-heads, counter balanced by savings amounting to Rs. .57 lakh in the provision of Rs. 2.90 lakhs made under 20 sub-heads. The sub-heads under which the excesses occurred are mentioned below :—

(In lakhs of rupees.)

4.—CHARGES FOR POOLED LAUNCHES—

A.2.—Pay of Establishment—

O98	} 1.01	1.24	+ .23
R03			

A.4.—Contingencies—

O	4.37	} 5.95	6.66	+ .71
S	..	..	1.34	
R	..	..	.24

Excess was stated to be due to unanticipated repair to launches at the close of the year.

D.—MISCELLANEOUS—

(b) Scheme for training of I.W.T. Crews—

Pay of Establishment—

O15	} .21	..	.28	+ .02
R06				

Contingencies—

O77	} .70	.72	+ .02
R	-.07			

(c) Scheme for Establishment of a repairing and servicing yard.

Pay of Establishment—

O59	} .69	.74	+ .05
R10			

Contingencies—

O56	} 1.05	1.10	+ .05
R49			

Grant No. 19.—Scientific Departments—(All Voted)

	Total Grant.	Actual Expenditure.	Excess + Saving —
	Rs.	Rs.	Rs.
Major Head "36—Scientific Departments".	76,000	73,697	-2,303

Grant No. 20.—Charges on account of Education

	Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
	Rs.	Rs.	Rs.
Major Head "37—Education".	..	..	..
Charged—			
Supplementary	122	122	—
Voted—	Rs.		
Original	18,59,78,000	20,36,17,800	21,46,03,247
Supplementary	1,76,39,800			+1,09,85,447
Deductions .. .. .	.. .. .	-13,96,000	-15,64,033
Net .. .. .	.. .. .	20,22,21,800	21,30,39,214
			+1,08,17,414

Notes and Comments—

(i) In spite of additional fund provided by a supplementary grant of Rs. 176.40 lakhs obtained on the 29th March, 1962 the expenditure in the voted grant exceeded the total provision by Rs. 108.17 lakhs which requires to be regularised.

The excess of Rs. 1,08.17 lakhs was the result of excesses totalling Rs. 1,40.04 lakhs over the provision of Rs. 17,87.37 lakhs made under 67 sub-heads partly counter-balanced by savings amounting to Rs. 33.58 lakhs in the provision of Rs. 1,58.65 lakhs under 97 sub-heads. The sub-heads under which the excesses occurred are mentioned below :—

	Total Grant.	Actual Expenditure.	Excess +
			(In lakhs of rupees.)
B.(i).—GOVERNMENT ARTS COLLEGES FOR MEN—			
B.(i)-1.—Pay of Officers—			
O	18.77	19.04	21.72
R27			+2.68
B.(i)-2.—Pay of Establishment—			
O	1.79	2.08	2.24
R29			+ .16
B.(i)-3.—Allowances, honoraria, etc.—			
O	6.40	6.29	6.81
R	-.11			+ .52
B.(i)-4.—Contract Contingencies—			
O .. .. .	.71	.82	.93
R11			+ .11
B.(i)-5.—Other Contingencies—			
O	3.86	4.05	4.18
R19			+ .13

Grant No. 20.—Charges on account of Education—contd. 27

(In lakhs of rupees).

	Total Grant.	Actual Expenditure.	Excess +
B.(ii).—GOVERNMENT ARTS COLLEGES FOR WOMEN—			
B.(ii)-2.—Pay of Establishment—			
O 40	} .44	.50	+ .06
R 04			
B.(ii)-5.—Other Contingencies—			
O 1.40	} 1.33	1.44	+ .11
R -.07			
C.(i).—NON-GOVERNMENT ARTS COLLEGES FOR MEN—			
Non-recurring—Furniture and equipment—			
O 54	} .40	.50	+ .10
R -.14			
Other Grants—			
O 7.80	} 7.14	8.09	+ .95
R -.66			
C.(2).—Grants to non-Government Arts Colleges for Women—			
Non-recurring—			
Other Grants—			
O 66	} 1.19	1.25	+ .06
R 53			
D(a).—BENGAL ENGINEERING COLLEGE—			
D(a).—4.—Other Contingencies .. ..	.90	1.09	+ .19
D(c).—GOVERNMENT COLLEGE OF ARTS AND CRAFTS—			
D(c).2.—Pay of Establishment .. ..	.20	.21	+ .01
D(c).5.—Other Contingencies—			
O 20	} .17	.19	+ .02
R -.03			
D(d).—GOENKA COLLEGE OF COMMERCE AND BUSINESS ADMINISTRATION—			
D(d).2.—Pay of Establishment .. ..	.14	.15	+ .01
D(d).5.—Other Contingencies .. ..	.07	.14	+ .07
E.—GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES—			
Other Grants .. .. .	.17	.19	+ .02

				(In lakhs of rupees.)		
				Total Grant.	Actual Expenditure.	Excess +
F(i)(a).—SECONDARY SCHOOLS FOR BOYS—						
F(i)(a).2.—Pay of Establishment—						
O .. ..			.70	} .84	.94	+ .10
R .. ..			.08			
F(i)(a).3.—Allowances, honoraria, etc.—						
O			4.83	} 3.80	3.82	+ .02
R			- 1.03			
F(i)(a).4.—Contract Contingencies—						
O .. ..			.82	} 1.05	1.07	+ .02
R .. ..			.23			
F(i)(b).—Government Secondary Schools for Girls—				..	.	
F(i)(b)2.—Pay of Establishment—						
O .. ..			.47	} .52	.57	+ .05
R .. ..			.05			
F(i)(b)3.—Allowances, honoraria, etc.—						
O			1.34	} 1.09	1.16	+ .07
R			- .25			
F(i)(b)4.—Contract Contingencies—					..	
O .. ..			.32	} .42	.46	+ .04
R .. ..			.10			
F(i)(b)5.—Other Contingencies—						
O			1.91	} 2.02	2.13	+ .11
R .. ..			.11			
G(i)(a).—DIRECT GRANTS TO NON- GOVERNMENT SECONDARY SCHOOLS FOR BOYS—						
Recurring—						
Ordinary Grant—						
O			5.70	} 6.50	7.18	+ .68
R .. ..			.80			
Other Grants—						
O			57.00	} 59.37	61.16	+ 1.79
R			2.37			

Grant No. 20.—Charges on account of Education—contd.

29

(In lakhs of rupees.)

	Total Grant	Actual Expenditure	Excess +
G(i)(b).—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS FOR GIRLS—			
Recurring—			
Ordinary Grants .. .. .	..	·22	+·22
G(ii).—DIRECT GRANTS TO NON GOVERNMENT SECONDARY SCHOOLS FOR BOYS AND GIRLS (ANGLO-INDIAN)—CONTRIBUTION TO TEACHERS' PROVIDENT FUND—			
O	·23	·34	+·12
R	-·01		
I.—GOVERNMENT PRIMARY SCHOOLS—			
I.2.—Pay of Establishment—			
O	1·90	·91	+·91
R	-1·90		
I.3.—Allowances, honoraria, etc.—			
O	2·21	1·08	+1·08
R	-2·21		
I.5.—Contingencies—			
O	·10	·02	+·02
R	-·10		
J.(1).—DIRECT GRANTS TO NON-GOV-ERNMENT PRIMARY SCHOOLS FOR BOYS AND GIRLS—			
Other Grants	9·10	12·69	+3·59
K.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION FOR BOYS AND GIRLS—			
Non-recurring—			
Other Grants	46·30	48·18	+1·88
L.—GOVERNMENT SPECIAL SCHOOLS—			
L.(a)(II).—Training School for Mistresses—			
L.(a)(II).1.—Pay of Officers—			
O	·25	·21	+·01
R	-·05		

(In lakhs of rupees.)

	Total Grant.	Actual Expenditure	Excess +
L.(b).—Guru Training Schools—			
L.(b).1.—Pay of Officers—			
O .. .. .	.36	.52	+.14
R .. .. .	.02		
L.(c).—Madrassa—			
L.(c).3.—Allowances, honoraria, etc.—			
O .. .. .	.37	.32	+.01
R	-.06		
M.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—			
Training School for Mistresses—			
Building, furniture and equipment grant	..	.01	+.01
M.(i).—Special School for Boys and Masters—			
Recurring—			
Training Schools for Masters	.. ..	.04	+.04
Technical Institution for Boys	..	1.27	+.02
Sanskrit Tols .. .. .	..	1.46	+.11
Other Grants for Boys—			
O	3.60	3.76	+.30
R	-.14		
N.—GENERAL DIRECTION—			
N.5.—Other Contingencies—			
O .. .. .	.11	.15	+.03
R .. .. .	.01		
O.(1)(a).—INSPECTION—MEN'S BRANCH—			
O.(1)(a).2.—Pay of Establishment	..	2.61	+.41
O.(1)(a).5.—Other Contingencies—			
O .. .. .	.39	.29	+.04
R	-.10		
O.(1)(b).—WOMEN'S BRANCH—			
O.(1)(b).2.—Pay of Establishment—			
O .. .. .	.18	.22	+.03
R .. .. .	.01		
O.(1)(b).5.—Other Contingencies	..	.04	+.01
P.—SCHOLARSHIPS—	.76	.78	+.02

(In lakhs of rupees.)

			Total Grant.	Actual Expenditure	Excess +
R.—EXPENDITURE FROM THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES—					
Pay of Establishment—	..	..	.01	.03	+ .02
Contingencies—					
O .. ..		.21	.16	.20	+ .04
R		— .05			
Grants-in-aid and Contributions—					
O		5.20	5.52	6.36	+ .84
R .. ..		.32			
Stipends and Scholarships—					
O		5.78	5.50	7.82	+ 2.32
R		— .28			
T.—MISCELLANEOUS—					
T.(a).—Youth Welfare Works done under Physical Director—					
T.(a).2.—Pay of Establishment—					
O .. ..		.11	.12	.13	+ .01
R .. ..		.01			
T.(c).—Vangiya Sanskrit Association—					
Contingencies—					
O .. ..		.05	.07	.09	+ .02
R .. ..		.02			
T.(e).—National Cadet Corps—					
Other Contingencies—					
O		7.86	6.50	7.59	+ 1.09
R		— 1.36			
<i>Deduct</i> —Recovery from Union Government for Camp expenses of National Cadet Corps—			— 2.72	..	+ 2.72
T.(h).—Establishment of Multipurpose Schools—					
<i>Deduct</i> —Amount payable from the provision of Development Schemes—					
(State's Share)—					
O		— 2.51	— 2.25	— 1.64	+ .61
R .. ..		.26			

				(In lakhs of rupees.)		
				Total Grant	Actual Expenditure	Excess +
T.(i).—Publication of Rabindra Rachanabali—						
O	..	..	13.33	} 9.96	12.01	+2.05
R	..	..	-3.37			
U.—WORKS				..	.07	+ .07
V.—CHARGES IN ENGLAND—GOVERNMENT SCHOLARSHIPS—						
O	..	..	.74	} .52	.53	+ .01
R	..	..	-.22			
W.—DEVELOPMENT SCHEMES—						
W.(i).—First Five-Year Plan—						
O	..	..	3,55.51	} 3,55.72	3,66.55	+10.83
R	..	..	.21			
<p>Against the original provision of Rs. 3,55.51 lakhs for implementation of development schemes under the First Five-Year Plan, the expenditure during the year came up to Rs. 3,66.55 lakhs only resulting in an excess of Rs. 11.04 lakhs. The excess was attributed mainly to increased expenditure on schemes for introduction and expansion of Basic Education and for relief of the educated unemployed.</p>						
W.(ii).—Second Five-Year Plan—						
O	..	..	4,95.52	} 5,18.74	5,73.23	+54.49
S	..	..	28.21			
R	..	..	-4.99			
<p>Although the original provision of Rs. 495.52 lakhs was increased by a supplementary grant of Rs. 28.21 lakhs obtained on the 29th March, 1962 there was an excess of Rs. 49.50 lakhs under the sub-head which requires to be regularised. The reappropriation order issued on the 31st March, 1962 thereby reducing the provision to the extent of Rs. 4.99 lakhs did not also prove justified as there was already an excess under this sub-head.</p>						
W.(iii).—Expenses out of grant from the Government of India for Centrally Sponsored Schemes (outside the State Plan)—						
O	..	..	21.50	} 18.70	19.29	+ .59
R	..	..	-2.80			
W.(iv).—Third Five-Year Plan—						
O	..	..	5,43.76	} 6,84.07	7,31.50	+47.43
S	..	..	1,17.94			
R	..	..	22.37			

Although the original provision of Rs. 543.76 lakhs was increased by a supplementary grant of Rs. 117.94 lakhs obtained on the 29th March, 1962 and by reappropriation of Rs. 22.37 lakhs sanctioned on the 31st March, 1962 there was an excess of Rs. 47.43 lakhs under the sub-head. The reasons for the excess remaining uncovered are awaited from the controlling authority (May, 1963).

(ii) Cases where supplementary grant proved unnecessary are indicated below—

(In lakhs of rupees.)

				Total Grant.	Actual Expenditure.	Saving —
(1) W. Development Schemes—						
W(▼).—Centrally Sponsored Schemes—						
S	..	..	24·08	11·45	·09	-11·36
R	..	..	-12·63			

The supplementary grant of Rs. 24·08 lakhs obtained on the 29th March, 1962 for meeting the cost of implementation of development schemes proved unnecessary since the expenditure during the year amounted to Rs. 0·09 lakh only. Out of this saving of Rs. 23·99 lakhs a sum of Rs. 12·63 lakhs was withdrawn on the 31st March, 1962 leaving a balance of 11·36 lakhs, which was not reappropriated to other heads through oversight. The saving has been attributed to staggering of expenditure of the Schemes under this head to accommodate the immediate requirement for excess expenditure on several Schemes of urgent nature on priority consideration.

(2) Lump provision for increase of pay—

S	6·17	6·17	..	-6·17
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The saving of the entire provision has been attributed to the booking of the expenditure on account of revision of pay scales to different concerned heads and non-reappropriation of the "Lump Provision" to these heads.

Grant No. 21.—Medical

				Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving —	
				Rs.	Rs.	Rs.	
Major Head "38.—Medical"							
Charged—							
<i>Supplementary</i>				2,750	2,750	2,722	-28
Voted—							
Gross—							
Original	..	..	8,71,39,700	8,94,12,700	9,12,92,927	+18,80,227
Supplementary	..	..	22,73,000			
Deductions	..	..	..	-2,33,91,700	-1,93,05,525	+40,86,175
Net	..	..	..	6,60,21,000	7,19,87,402	+59,66,402

Notes and Comments—

(i) In spite of the additional provision made by a supplementary grant of Rs. 22·73 lakhs obtained on the 29th March, 1962 there was an excess of Rs. 59·66 lakhs over the grant, which requires to be regularised.

(ii) The excess of Rs. 59.66 lakhs was the result of excesses totalling Rs. 68.98 lakhs over the provision of Rs. 5,53.74 lakhs made under 48 sub-heads, partly counter-balanced by savings amounting to Rs. 9.29 lakhs in the provision of Rs. 76.50 lakhs under 46 sub-heads. The sub-heads under which the excesses occurred are given below :—

				(In lakhs of rupees.)		
				Total Grant	Actual Expenditure	Excess +
A.—MEDICAL ESTABLISHMENT—						
(a).—Superintendence—						
(i).—Pay of Officers—						
O	2.45	}	2.38	2.40	+.02	
R	-.07					
(ii).—Pay of Establishment—						
O	3.64	}	4.05	4.23	+.18	
R .. ..	.41					
(iii).—Contract Contingencies—						
O .. ..	.14	}	.15	.16	+.01	
R .. ..	.01					
(b) District Medical Establishment—						
(i).—Contract Contingencies—						
O .. ..	.58	}	.64	.65	+.01	
R .. ..	.06					
(ii).—Other Contingencies—						
O .. ..	.30	}	.40	.43	+.03	
R .. ..	.10					
(c).—Reserve Medical Subordinates—						
(i).—Pay of Officers—						
O	3.00	}	7.40	7.75	+.35	
S	4.00					
R .. ..	.40					
(ii).—Pay of Establishment—						
O	1.15	}	3.45	3.81	+.36	
S .. ..	.52					
R	1.78					
(iii).—Allowances, honoraria, etc.—						
O	3.32	}	5.75	5.98	+.23	
S .. ..	.48					
R	1.95					

The excess of Rs. 5.07 lakhs forming 40.6 per cent. of the total provision of Rs. 12.47 lakhs under the sub-heads C(i), C(ii) and C(iii) were mainly due to larger appointment on supernumerary duties, training and leave reserve than anticipated (Rs. 5.28 lakhs). Though the total provision was increased to Rs. 16.60 lakhs by re-appropriation of Rs. 4.13 lakhs on the 31st March, 1962 there had been an excess of Rs. .94 lakh over the final provision which remained uncovered.

(In lakhs of rupees).

	Total Grant	Actual Expenditure	Excess +
(d).—Charges for Administration of Drugs Act—Other Contingencies—			
O .. .. .06	.07	.09	+ .02
R .. .. .01			
(e).—Organisation for maintenance and repairs of vehicles—			
(i).—Pay of Officers .. .. .07		.08	+ .01
(ii).—Allowances, honoraria, etc.—			
O .. .. .30	.28	.29	+ .01
R .. .. .02			
(iii).—Deduct—Establishment charges recoverable from Other Governments, Departments, etc. —.50		-.05	+ .45

B.—HOSPITALS AND DISPENSARIES—

(a).—Presidency Hospitals and Dispensaries—

(i).—Allowances, honoraria, etc.—

O 19.08	17.80	17.67	+ .37
R -1.78			

(ii).—Contract Contingencies—

O 8.30	6.02	6.67	+ .65
R -2.28			

(iii).—Other Contingencies—

O 64.11	65.10	78.33	+ 13.23
R .. .. .99			

The excess was stated due mainly to unanticipated adjustment of a large number of departmental bills for supply of stores towards the end of the financial year.

(c).—Mufassil Hospitals and Dispensaries—

(i).—Pay of Establishment—

O 4.88	5.32	5.45	+ .13
R .. .. .44			

(ii).—Allowances, honoraria, etc.—

O 3.67	3.80	3.97	+ .17
R .. .. .13			

(iii).—Other Contingencies—

O 7.61	7.81	11.11	+ 3.30
R .. .. .20			

				(In lakhs of rupees).		
				Total Grant.	Actual Expenditure.	Excess +
(d) Grants to Hospitals and Dispensaries—						
Grants-in-aid, Contributions and Donations, etc.—						
O	24.34	}	24.53	24.88	+	.35
R .. .. .	.19					
(f) R. G. Kar Hospital—						
(i).—Pay of Establishment—						
O	3.72	}	4.90	5.11	+	.21
S .. .. .	.48					
R .. .. .	.70					
(ii).—Allowances, honoraria, etc.—						
O	3.79	}	6.00	6.84	+	.84
R	2.21					
(iii).—Contract Contingencies						
	..		.85	.90	+	.05
(iv).—Other Contingencies						
	..		9.16	13.16	+	4.00
The excess of Rs. 4 lakhs forming 43.7 per cent. of the provision of Rs. 9.16 lakhs was due to unanticipated adjustment of departmental bills towards the close of the financial year.						
(g) Medical Unit of the Regional Engineering College at Durgapur—						
<i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—						
R	-.03		-.06	-.02	+	.01
D.—MEDICAL COLLEGES AND SCHOOLS—						
(a).—Medical College, Calcutta—						
(i).—Pay of Officers—						
O	5.75	}	5.50	5.51	+	.01
R	-.25					
(ii).—Allowances, honoraria, etc.						
	..		3.40	3.56	+	.16
(d).—State Blood Transfusion Service—						
(i).—Pay of Officers—						
O .. .. .	.48	}	.44	.47	+	.03
R	-.04					
(ii).—Allowances, honoraria, etc.—						
O .. .. .	.67	}	.51	.55	+	.04
R .. .. .	.6					

(In lakhs of rupees).

				Total Grant.	Actual Expenditure.	Excess +
(iii).—Other Contingencies—						
O	..	..	3.75	4.60	4.80	+.20
R	..	..	.85			
(e).—R. G. Kar Medical College—						
(i).—Pay of Establishment—						
O	..	..	2.10	5.13	5.26	+.13
R	..	..	3.03			
(ii).—Allowances, honoraria, etc—						
O	..	..	1.21	2.17	2.18	+.01
R	..	..	.96			
F.—CHEMICAL EXAMINERS—						
(i).—Allowances, honoraria, etc.—						
O	..	..	.35	.26	.28	+.02
R	..	..	-.09			
(ii).—Other Contingencies—						
O	..	..	.11	.14	.15	+.01
R	..	..	.03			
G.—CHARGES IN ENGLAND—HIGH COMMISSION OF INDIA—						
Leave and Deputation Salaries—						
O	..	..	.14	.04	.05	+.01
R	..	..	-.10			
H.—PROVINCIALISATION OF SADAR AND SUBDIVISIONAL HOSPITALS—						
(i).—Pay of Officers—						
O	..	..	.80	1.38	1.46	+.08
R	..	..	.58			
(ii).—Contract Contingencies				6.00	6.02	+.02
(iii).—Other Contingencies—						
O	..	..	20.76	20.86	38.85	+17.99
R	..	..	.10			

The excess of Rs. 18.09 lakhs forming 87.2 per cent. of the original provision of Rs. 20.76 lakhs was due to unanticipated adjustment of a large number of departmental bills for supply of stores towards the close of the year. Though the original provision was increased to Rs. 20.86 lakhs by a re-appropriation of Rs. .10 lakh on the 31st March, 1962, the bulk of the excess remained uncovered.

(In lakhs of rupees).

				Total Grant.	Actual Expenditure.	Excess +
I.—MISCELLANEOUS—						
(a).—Expenditure in connection with maintenance of completed Community Development Project and National Extension Service Blocks—						
(i) Health Centres in Community Development Block—Other Contingencies—						
O	..	..	.30	.38	.72	+.34
R	..	..	.08			
K.—EMPLOYEES' STATE INSURANCE SCHEME—						
Labour and Labour Welfare—						
Medical Benefit Scheme—						
(i).—Pay of Establishment—						
O	..	..	.95	1.14	1.16	+0.02
R	..	..	.19			
(ii).—Contract Contingencies—						
O	..	..	.05	.06	.20	+.14
R	..	..	.01			
(iii).—Other Contingencies—						
O	..	..	45.44	50.24	52.49	+2.25
R	..	..	4.80			
Though the original provision was increased to Rs. 50.24 lakhs by a reappropriation of Rs. 4.80 lakhs made on the 31st March, 1962 there was an excess of Rs. 2.25 lakhs. over the final grant which remained uncovered. The excess was stated to be due to increase in the number of insured persons becoming entitled to medical benefit than anticipated.						
(iv).—Deduct—Recoveries from the Employees' State Insurance Corporation—						
O	..	..	—36.13	—39.23	—38.50	+.73
R	..	..	—3.10			
L.—DEVELOPMENT SCHEMES—						
L.(a)—First Five-year Plan—						
O	..	..	1,76.06	1,85.08	1,89.85	+4.77
R	..	..	9.02			
The excess of Rs. 13.79 lakhs over the original provision of Rs. 1,76.06 lakhs was stated to be due mainly to (i) merger of Mobile Medical Units with Health Centres and payment of arrear charges (Rs. 8.02 lakhs) and (ii) adjustment of departmental bills for supply of stores at the end of the year pertaining to the scheme "Increase in the number of Rural Dispensaries and Establishment of Public Health Units" (Rs. 3.48 lakhs). Though the provision was increased to Rs. 1,85.08 lakhs by a re-appropriation of Rs. 9.02 lakhs on the 31st March, 1962, there had been an excess of Rs. 4.77 lakhs over the final grant which remained uncovered.						

(In lakhs of rupees).

				Total Grant.	Actual Expenditure.	Excess +
L.(a)(i).—Deduct—Establishment charges recoverable from Other Governments, Departments, etc.—						
O	..	..	-2.81	-4.20	-2.67	+1.53
R	..	..	-1.39			
L.(b).—Second Five-Year Plan—						
O	..	..	1,23.02	1,06.57	1,20.31	+13.74
R	..	..	-16.45			
L.(c)(i).—Deduct—Amount met from General Reserve Fund, Cooch Behar—						
O	..	..	-.23	-.45	..	+.45
R	..	..	-.22			
L.(e).—Third Five-Year Plan—						
O	..	..	90.27	28.94	30.08	+1.14
R	..	..	-61.33			
L.(e)(i).—Deduct—Recoveries from Employees, State Insurance Corporation—						
O	..	..	-54.00	-.12	..	+.12
R	..	..	53.88			

(iii) A case of injudicious reappropriation is indicated below :—

L.(b).—Second Five-Year Plan—

Voted—

O	1,23.02	1,06.57	1,20.31	+13.74
R	-16.45			

Against the original provision of Rs. 1,23.02 lakhs the expenditure came up to Rs. 1,20.31 lakhs. The reappropriation of Rs. 16.45 lakhs made on the 31st March 1962 did not prove justified and there was an excess of Rs. 13.74 lakhs which remained uncovered.

(iv) In the following Group Heads the provision was not utilised wholly or to a substantial extent—

(a) L.(e).—Third Five-Year Plan—

O	90.27	28.93	30.08	+1.15
R	-61.34			

The saving of Rs. 60.19 lakhs forming 66.7 per cent. of the original provision was due to non-extension of the E. S. I. (Medical Benefit) Schemes to the Districts of 24-Paraganas and Hooghly as anticipated.

Grant No. 21.—Medical—concl'd.

				(In lakhs of rupees).		
				Total Grant.	Actual Expenditure.	Excess +
(b) B.(6)(1).— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—						
O	..	..	-11.66	}	..	..
R	..	..	11.66			

The non-utilisation of the entire provision was due to a post-budget decision of Government to adjust the additional expenditure on the R. G. Kar Hospital under the head "Second Five-Year Plan" instead of under this head.

(c) L.(e)(i).— <i>Deduct</i> —Recoveries from the Employees' State Insurance Corporation—						
O	..	..	-54.00	}	- 12	..
R	..	..	53.88			

The non-utilisation of Rs. 54 lakhs provided in the original provision was mainly due to non-recovery from the E. S. I Corporation on account of non-extension of the Schemes under Group Head L.(e).—Third Five-Year Plan.

(v) *Suspense*—The Group Head "Suspense" accommodates the interim transactions for the purchase of medical stores by the Assistant Director of Health Services (Equipment and Stores) and Supply thereof to different Institutions.

The gross charges adjusted during the year amounted to Rs. 1,50.05 lakhs against the original provision of Rs. 1,26.00 lakhs which was increased to Rs. 1.50 lakhs by a supplementary provision of Rs. 5.00 lakhs and reappropriation of Rs. 19 lakhs obtained on the 29th March, 1962 and the 31st March, 1962 respectively.

The following is the transaction under the head 'Suspense' during the year :—

Opening balance	..	..	..	..	..	206.04
Gross charges	..	..	..	..	..	150.05
<i>Deduct</i> —Issues to other Departments, Institutions, etc.	..	..	..	..	..	-151.83
Closing balance	..	..	..	..	..	204.26

Grant No. 22.—Public Health—(All Voted)

				Total Grant	Actual Expenditure	Excess + Saving -
				Rs.	Rs.	Rs.
Major Head "39—Public Health."						
Rs.						
Original	..	..	2,44,45,000	}	3,34,39,000	3,02,48,283
Supplementary	..	..	89,94,000			

Notes and Comments—

(i) Unnecessary reappropriation—

(In lakhs of rupees)

I(a) First Five-Year Plan—

O	21.98	}	23.28	22.07	-1.21
R	1.30				

The additional provisions of Rs. 1.71 lakhs obtained by reappropriation on the 31st March, 1962 for expenditure on Rural Water-Supply Schemes did not prove justified as the same remained entirely unutilised. The reasons thereof have not been furnished by the Controlling authority (May, 1963). The saving was, however, partially counter balanced by reduction of the original provisions to the extent of Rs. 0.41 lakh owing to certain other schemes not being executed in full during the year.

(ii) Supplementary grant obtained unnecessarily—

				(In lakhs of rupees).			
				Total	Actual	Saving —	
				Grant.	Expenditure.		
2	I(d) Third Five-Year Plan—						
	O	1,25·27	} 1,97·34	} 1,24·34	} -73·00
	S	..	..	84·89		
	R	..	..	-12·82		

The supplementary grant obtained on the 29th March, 1962 to meet larger expenditure on schemes for "Malaria Eradication" and "Rural Water Supply and Sanitation" was not ultimately utilised. The saving of Rs 73 lakhs forming 34·7 per cent. of the total provision was not also surrendered. The reasons for non-utilisation of the supplementary grant as well as non-surrender of the saving have not been furnished by the Controlling officer (May, 1963.).

(iii) In the following Group Head the provision was exceeded by a substantial extent—

I—Development Schemes—

(c) Expenses out of the grant from the Government of India for Centrally Sponsored Schemes outside the State Plan—National Water-supply and Sanitation Schemes—

	O	1·00	} 22·34	} 28·97	} +6·63
	S	..	..	5·05	
	R	..	..	16·29	

There was an excess of Rs. 27·97 lakhs over the original provision. This excess was covered to the extent of Rs. 21·34 lakhs by (i) Supplementary grant (Rs. 5·05 lakhs) obtained on the 29th March, 1962 and (ii) provision by reappropriation (Rs. 16·29 lakhs) made on the 31st March, 1962 leaving an excess of Rs. 6·63 lakhs uncovered. In view of the huge saving under the grant, the supplementary grant under this head proved unnecessary and the provision by reappropriation inadequate

(iv) Suspense—The Group Head "Suspense" accommodates the interim transactions for the purchase and supply of equipments and other materials for water supply, sanitation and other schemes of the Public Health Department.

The nature and accounting procedure of the transactions under this head have been explained at page 14 of the Appropriation Accounts. A sum of Rs 35·15 lakhs was adjusted during the year against the original provision of Rs 1·00 lakh.

Grant No. 23.—Charges on account of Agriculture

				Total Grant or	Actual	Excess +	
				Appropriation	Expenditure	Saving —	
				Rs.	Rs.	Rs.	
Major Heads "40—Agriculture" and "71—Capital outlay on schemes of Agricultural Improvement and Research."							
				Rs			
Charged—							
	Supplementary		..	41	41	..	-41
Voted—							
	Gross	9,54,58,500	5,37,23,955		-4,17,34,545
	Deductions	-5,82,500	-3,07,310		+2,75,190
	Net	9,48,76,000	5,34,16,645		-4,14,59,355
	Amount surrendered during the year						2,94,21,052

Notes and Comments—

(i) The saving of Rs. 414.59 lakhs in the voted section formed 83.1 per cent. of the original provision of Rs. 948.76 lakhs. Out of this a sum of Rs. 294.21 lakhs only (about 71 per cent.) was surrendered in March, 1962.

(ii) In the following Group Heads the provision was not utilised to a substantial extent—

(In lakhs of rupees)

	Total Grant.	Actual Expenditure.	Excess + Saving -
L -- DEVELOPMENT SCHEMES—			
L (d).—Third Five-Year Plan—			
O	3,66.73	1,47.91	1,12.39
R	-2,18.82		
S.—DEVELOPMENT SCHEMES—			
S.(b).—Third Five-Year Plan—			
O	2,65.66	80.46	61.82
R	-1,85.20		

The savings of Rs. 254.34 lakhs and Rs. 203.84 lakhs forming 69.3 per cent. and 76.7 per cent. of the original provisions in respect of Group Heads L(d) and S(b), respectively, were mainly due to smaller expenditure on (i) seeds farms, (ii) Scheme for supply, multiplication and distribution of seeds, (iii) Improved cultural practices and Plant Protection, (iv) Development of Subsidiary Food, (v) Agricultural Education, Research, Statistics, Demonstration and Publicity, (vi) Minor Irrigation, Soil Conservation and (vii) Ware-house and marketing.

Out of the savings, the sum of Rs. 1,06.32 lakhs and Rs. 1,85.20 lakhs were surrendered from the Group Heads L(d) and S(b) respectively on the 31st March, 1962.

(iii) In the following Group Head the expenditure exceeded the provision by a substantial extent :—

L—DEVELOPMENT SCHEMES—

L(a)—First Five-Year Plan—

L(a)(i)—Intensive Food Production Schemes—

O	29.26	31.38	35.34	+3.96
R	2.12			

The total expenditure exceeded the original provision by Rs. 6.08 lakhs, i.e. by 20.4 per cent which was partly counterbalanced by reappropriation of Rs 2.12 lakhs the balance to the extent of Rs. 3.96 lakhs thus remained uncovered. The reason for the excess have not been furnished by the Controlling authority. (May, 1963).

(iv) Injudicious reappropriation—

L(f)—Schemes outside the State Plan—

L(f)(i)—Intensive Food Production Schemes—

O	1,77.32	2,83.29	2,16.58	-66.71
R	1,05.97			

The total expenditure on the Intensive Food Production Schemes was in excess of the original provision by Rs. 39.26 lakhs. The additional fund provided by a reappropriation on the 31st March, 1962 proved excessive in as much as it converted the excess into a saving of Rs 66.71 lakhs. The reasons for the final saving have not been furnished by the Controlling authorities (May, 1963).

(v) Subsidies—Subsidies amounting to Rs. 1.71 lakhs were paid to Companies, Corporations etc. during the year on bonemeal and superphosphate as fertiliser mixtures to compensate them from the loss incurred in selling the fertilisers at a rate fixed by Government below the cost of production (May, 1963).

Grant No. 24.—Agriculture—Fisheries—(All Voted)

43

				Total Grant.	Actual Expenditure	Excess + Saving -
				Rs	Rs	Rs
Major Head "40—Agriculture".						
Gross	..	..	..	33,92,500	26,26,327	- 7,66,173
Deductions	..	..	..	- 15,500	- 7,593	+ 7,907
Net	..	..	..	33,77,000	26,18,734	- 7,58,266
Amount surrendered during the year				..	..	7,40,000

Notes and Comments—

(i) The saving of Rs. 7.58 lakhs formed 22.4 per cent. of the original provision of Rs. 33.77 lakhs. The surrender of Rs. 7.40 lakhs was made on the 30th March, 1962.

(ii) In the following Group Head the provision was not utilised to a substantial extent—

(In lakhs of rupees)

C—DEVELOPMENT SCHEMES—

C (iii) Third Five-Year Plan—

O	12.15	}	6.17	5.60	- .57
R	- 5.98				

The saving of Rs 6.55 lakhs forming 53.9 per cent of the original provision was mainly due to less expenditure on a number of schemes owing to scarcity of materials, paucity of labour, non-availability of land and non-completion of preliminaries. The surrender of Rs. 5.98 lakhs was made on the 30th March, 1962.

Grant No. 25.—Charges on account of Animal Husbandry—(All Voted)

				Total Grant.	Actual Expenditure.	Excess + Saving -
				Rs.	Rs.	Rs.
Major Heads "41—Animal Husbandry" and "85A—Capital Outlay on Schemes of Government Trading".						
Gross	..	..	..	4,25,26,120	3,11,27,415	- 1,13,98,705
Deductions	..	..	..	- 2,37,86,120	- 2,71,78,980	- 33,92,860
Net	..	..	..	1,87,40,000	39,48,435	- 1,47,91,565
Amount surrendered during the year				..	..	1,08,94,070

Notes and Comments—

(i) The saving of Rs. 147.92 lakhs formed 79 per cent. of the original provision of Rs. 187.40 lakhs.

(ii) The bulk of the saving (Rs. 108.94 lakhs) was surrendered on the 31st March, 1962.

44 Grant No. 25.—Charges on account of Animal Husbandry—concl'd.

(iii) A case of non-utilisation of provision of fund is indicated below :—

		(In lakhs of rupees).		
		Total Grant.	Actual Expenditure.	Excess + Saving -
I—DEVELOPMENT SCHEMES—				
J(3)—Third Five-Year Plan—				
(3)(ii) Expansion of Biological Products Stations—				
O	.. ..	3.00	}	.. .. .
R	.. ..	-3.00		

Provision remained unutilised as the Government decided not to implement the scheme during the year. The bulk of the saving (Rs. 2.90 lakhs) was surrendered on the 31st March, 1962.

(iv) In the following Group Heads the provision was not utilised to a substantial extent :—

(1) I—DEVELOPMENT SCHEMES—

J(4)—Expenses out of the Fund provided by Government of India for Centrally sponsored Schemes outside the State Plan—

O	7.28	}	2.25	↔ 2.01	- .24
R	-5.02				

The savings of Rs. 5.27 lakhs forming 72.4 per cent. of the original provision were mainly due to (i) defective budget provision for works under this grant instead of Grant No. 47 (Rs. 3.00 lakhs) (ii) non-completion of Bacon factory under the scheme "Establishment of a Regional Pig breeding station-cum-Bacon factory at Haringhata" (Rs. .51 lakh) and (iii) Government of India's decision to enforce economy on "Scheme for Salvage of superior calves for Milk Colony at Haringhata" (Rs. .70 lakh).

(2) K—SCHEME FOR ESTABLISHMENT OF COLONIES—

Distribution of Milk and Milk Products, etc—

Gross—						
O	.. ..	2,26.57	}	2,04.29	1,67.29	-37.00
R	.. ..	-22.28				

The savings of Rs. 59.28 lakhs forming 26.2 per cent. of the original provision were mainly due to (i) Central Dairy at Belgachia not brought to operation from December, 1961 as anticipated (Rs. 22.28 lakhs), (ii) non-adjustment of the cost of Skim Milk Powder payable to the Government of India owing to non-completion of preliminaries (Rs. 29.66 lakhs) and (iii) non-receipt of bills from the Suppliers (Rs. 4.09 lakhs). A sum of Rs. 22.28 lakhs was surrendered on the 31st March, 1962.

(3) (ii) Deduct—Receipts and Recoveries on Capital Accounts—

O	-2,34.93	}	-2,74.00	-2,71.73	+2.27
R	-39.07				

The saving of Rs. 36.80 lakhs forming 15.7 per cent. of the original provision was due to larger receipts adjusted in reduction of expenditure owing to transfer of accumulated balances in the Personal Ledger Accounts.

(4) L—DEVELOPMENT SCHEMES—

Third Five-Year Plan—

O	95.00	}	69.25	66.93	-2.32
R	-25.75				

The savings of Rs. 28.07 lakhs forming 29.5 per cent. of the original provision were mainly due to (i) the Central Dairy at Calcutta not having been commissioned within the financial year as anticipated (Rs. 24.82 lakhs) and (ii) non-payment of cost of land (Rs. 5.61 lakhs).

A sum of Rs. 25.75 lakhs was surrendered/reappropriated on the 31st March, 1962.

Grant No. 26.—Charges on account of Co-operative Credit—(All Voted) 45

	Total Grant.	Actual Expenditure.	Excess + Saving —
Major Head "42—Co-operation".	Rs.	Rs.	Rs.
	67,62,000	52,37,571	-15,24,429
Amount surrendered during the year .. ..	..	..	17,35,875

Notes and Comments—

(i) Against the amount of Rs. 17.36 lakhs surrendered on the 31st March, 1962 the actual saving came up to only Rs. 15.24 lakhs.

(ii) In the following Group Head the provision was not utilised to a substantial extent;—

(In lakhs of rupees).

D.—DEVELOPMENT SCHEMES—

Third Five-Year Plan—

O	37.74	} 17.81	17.72	- .09
R	-19.93			

The saving of Rs. 20.02 lakhs forming 53 per cent. of the original provision was mainly due to smaller expenditure under Development Schemes owing to non-starting or belated starting of a large number of organisations and societies as originally anticipated.

A sum of Rs. 19.93 lakhs was surrendered/reappropriated on the 31st March, 1962.

(iii) Subsidies.—Subsidies amounting to Rs. 18.50 lakhs were paid during the year to Co-operative Banks and Societies as managerial subsidies for implementation of different development schemes under the Third Five-Year Plan.

Grant No. 27.—Industries—Industries

	Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving —	
Major Heads "43—Industries and Supplies" and "72—Capital Outlay on Industrial Development".	Rs.	Rs.	Rs.	
Charged	11,000	153	-10,847	
Amount surrendered during the year .. ..	..	..	10,847
Voted—				
Gross—	Rs.			
Original	2,48,28,300	} 2,48,28,301	1,96,53,182	-51,75,119
Supplementary	1			
Deductions	-26,90,300	-9,42,565	+17,47,735	
Net	2,21,38,001	1,87,10,617	-34,27,384	
Amount surrendered during the year			44,44,049	

Notes and Comments—

till 31st March, 1962—

(i) Against the amount of Rs. 44.44 lakhs surrendered in the voted section, the actual saving came up to only Rs. 34.27 lakhs.

(ii) Case of excessive reappropriation of funds :—

(In lakhs of rupees).

				Total Grant.	Actual Expenditure.	Excess + Saving -
A.4—Technical Training Scheme—						
Gross—						
O	..	..	15.25	} 22.81	18.93	-3.88
R	..	..	7.56			

Provision made for Vocational Training by reappropriation on the 31st March, 1962 proved excessive to the extent of Rs. 3.88 lakhs due to a number of trainees having been absconded before completion of training and less expenditure on tools and plant.

(iii) In the following Group Heads provision was not utilised to a substantial extent :—

F.4—Third Five-Year Plan—

O	19.25	} 7.85	2.98	-4.87
R	-11.40			

The savings of Rs. 16.27 lakhs forming 84.5 per cent. of the original provision were mainly due to (i) non-availability of land for cultivation of medicinal plants and coffee (Rs. 2.41 lakhs), (ii) less expenditure on Technical Education Schemes owing to failure of parties to supply machinery etc. at agreed terms and import difficulties (Rs. 3.42 lakhs), (iii) delay in getting affiliation for introduction of B.Sc. (Technology) Course in Bengal Ceramic Institute (Rs. 1.44 lakhs), and (iv) revision of Labour Welfare Schemes under instructions received from the Government of India (Rs. 4.55 lakhs) and (v) postponement of the scheme for pre-employment Apprenticeship Training pending implementation of the Apprentices Act (Rs. 1.83 lakhs). Out of the total saving a sum of Rs. 11.40 lakhs was reappropriated to other heads on the 31st March, 1962.

I(a)—Investment in share of Co-operative Organisations—

O	35.00	} 19.44	19.44	..
R	-15.56			

The saving of Rs. 15.56 lakhs forming 44.4 per cent. of the original provision was due to inability of the societies to raise adequate amount of paid-up share capital.

(iv) Cases of non-utilisation of provision of fund are indicated below :—

K.1(a) Establishment of an undertaking for a 25,000 Spindle Cotton Mill for Spinning Yarn—

O	14.00	}
R	-14.00			

The saving was due to non-implementation of the scheme owing to delay in appointment of Project Manager. The amount was surrendered/reappropriated on the 31st March, 1962.

K.1(b)—Establishment of a Spun Silk Mill—

O	10.00	}
R	-10.00			

The saving was due to non-implementation of the scheme owing to non-receipt of approval from Government of India. The amount was surrendered on the 31st March, 1962.

Grant No. 28.—Industries—Cottage Industries—(All Voted) 47

	Total Grant.	Actual Expenditure.	Excess + Saving -
	Rs.	Rs.	Rs.
Major Heads "43—Industries and Supplies" and "72—Capital Outlay on Industrial Development"—			
Gross—	Rs.		
Original ..	2,90,38,000	} 2,90,38,001	1,91,05,963
Supplementary ..	1		
Deductions ..	..	-13,892	- 13,892
Net ..	2,90,38,001	1,90,92,071	-99,45,930
Amount surrendered during the year ..	..	..	94,92,201

Notes and Comments—

(i) The saving of Rs. 99.46 lakhs formed 34.2 per cent. of the total provision of Rs. 290.36 lakhs.

(ii) The bulk of the saving (Rs. 94.92 lakhs) was surrendered on the 31st March, 1962.

(iii) In the following Group Head the provision was not utilised to a substantial extent:—

				(In lakhs of rupees)		
D.4—Third Five-Year Plan—						
O ..	..	1,02.44	} 32.23	28.86	-3.37	
R ..	..	-70.21				

The saving of Rs. 73.58 lakhs forming 72.7 per cent. of the original provision was due to non-implementation of various schemes owing mainly to non-acquisition of lands and recasting of a number of schemes.

(iv) Cases of non-utilisation of provision of fund are indicated below :—

E.(b)2—Establishment of two new Estates—

O	14.31	}
R	-14.31			

E.(b)3—Establishment of one Estate of Hides and Leathers—

O	6.75	}
R	-6.75			

E.(b)4—Establishment of Eight Small Estates—

O	13.90	}
R	-13.90			

The provisions under the above Group Heads were not utilised mainly due to non-selection of sites and non-acquisition of land for the Industrial Estates.

(v) Subsidies amounting to Rs. 17 lakh were paid during the year to the Co-operative Societies as managerial subsidies in connection with the Pilot Project for organisation and development of Handicraft Co-operatives and the scheme for running of Coir Co-operatives .

Grant No. 29.—Industries—Cinchona—(All Voted)

				Total Grant.	Actual Expenditure.	Excess + Saving -
				Rs.	Rs.	Rs.
Major Head "43—Industries and Supplies"						
Gross	..	..	..	43,14,000	34,64,980	-8,49,020
Deductions	..	..	..	-3,00,000	-4,42,736	-1,42,736
Net	..	..	..	40,14,000	30,22,244	-9,91,756

Notes and Comments—

(i) The saving amounting to Rs. 9.92 lakhs formed 24.7 per cent of the original provision of Rs. 40.14 lakhs and no part thereof was surrendered by the close of the financial year.

(ii) In the following Group Heads the provision was not utilised to a substantial extent:—

(In lakhs of rupees).

A.—Cinchona Plantations—

Gross	35.14	32.77	-2.37
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The saving of Rs. 2.37 lakhs was mainly due to retirement of labourers.

B.—Works	8.00	1.88	-6.12
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The saving of Rs. 6.12 lakhs forming 76.5 per cent. of the original provision was due to construction of a lesser number of labour quarters by Public Works Department.

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

				Total Grant.	Actual Expenditure.	Excess + Saving -
				Rs.	Rs.	Rs.
Major Head "46—Labour and Employment"						
Gross	..	..	..	31,94,700	29,69,835	-2,24,865
Deductions	..	..	..	-8,08,700	-32,201	+7,76,499
Net	..	..	..	23,86,000	29,37,634	+5,51,634
Amount surrendered during the year	..	..	..	..	..	2,13,140

Notes and Comments—

(i) The surrender of Rs. 2.13 lakhs in the grant did not prove justified since no amount was available for surrender and the actual expenditure exceeded the total grant by Rs. 5.52 lakhs, which requires to be regularised.

(ii) The excess of Rs. 5.52 lakhs was the result of excesses totalling Rs. 8.39 lakhs over the provision of Rs. 3.02 lakhs made under 17 sub-heads, partly counter-balanced by

(i) savings amounting to Rs. 74 lakh in the provision of Rs. 25.84 lakhs made under 46 sub-heads and (ii) surrender of Rs. 2.13 lakhs in the grant. The sub-heads under which the excesses occurred are mentioned below :—

(In lakhs of rupees).

				Total Grant.	Actual Expenditure.	Excess +
A.—LABOUR—						
(a) Labour Commissioner—						
Pay of Establishment—						
O	..	..	1.05	1.23	1.28	+.05
R	..	..	.18			
Allowances, honoraria, etc.—						
O	..	..	1.75	1.82	1.85	+.03
R	..	..	.07			
Contingencies—						
O	..	..	.42	.55	.60	+.05
R	..	..	.13			
(c) Maintenance of Labour Welfare Centres—						
Pay of Establishment—						
O	..	..	1.00	.96	.99	+.03
R	..	..	-.04			
Allowances, honoraria, etc.—						
O	..	..	.75	.65	.68	+.03
R	..	..	-.10			
Contingencies—						
O	..	..	.60	.81	.85	+.04
R	..	..	.21			
(D) Miscellaneous—						
(a) Administration of the Trade Disputes Act—						
Pay of Officers—						
O	..	..	1.22	1.40	1.41	+.01
R	..	..	.18			
Pay of Establishment—						
O	..	..	.40	.42	.45	+.03
R	..	..	.02			
(b) Administration of the Bengal Shops and Establishments Act, 1940—						
Pay of Establishment—						
O	..	..	.79	.85	.86	+.01
R	..	..	.06			
(c) Administration of the Minimum Wages Act, 1948—						
Allowances, honoraria, etc. . . . .				.14	.15	+.01
D(d)(ii).—Deduct—Recoveries from the Employees' State Insurance Corporation				-.04	..	+.04

				(In lakhs of rupees.)		
				Total Grant.	Actual Expenditure.	Excess +
E.—EMPLOYMENT EXCHANGE AND RE-SETTLEMENT—						
(i) Pay of Establishment—						
O	..	..	2.00	} 2.43	2.44	+ .01
R	..	..	.43			
(ii) Deduct—Charges recoverable from other Governments, Departments, etc.—						
O	..	..	-4.19	} -5.05	..	+5.05
R	..	..	-.86			
The excess was due to adjustment of recovery of proportionate expenditure from the Union Government under the revenue head consequent on rationalisation of accounts and not as reduction of expenditure as budgeted for.						
F.—Deduct—Amount met from the Deposit Account of Grant met from the Central Tea Board—						
O	..	..	-.80	} -.57	-.32	+.25
R	..	..	.23			
I.—Development Schemes—Second Five-Year Plan—						
(i) Model Labour Welfare Centres—						
O	..	..	.14	} .07	.08	+.01
R	..	..	-.07			
(ii) Manpower and Employment—						
(c) Collection of occupational information—						
O	..	..	.10	} .08	.09	+.01
R	..	..	-.02			
Deduct—Recoveries from other Governments, Departments, etc.—						
O	..	..	-3.06	} -2.73	..	+2.73
R	..	..	.33			
Same remarks as under sub-head E(ii) above.						

Grant No. 31—Miscellaneous Departments—Fire Services

				Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving -
				Rs.	Rs.	Rs.
Major Head "47—Miscellaneous Departments"—						
				Rs.		
Charged—						
Supplementary	..	..	12	12	12	..
Voted	..	..	..	45,09,000	41,28,970	-3,80,030
Amount surrendered during the year				..		2,60,097

Grant No. 31.—Miscellaneous Departments—Fire Services—concl'd. 51

Notes and Comments—

(i) In the following Group Head the provision was not utilised to a substantial extent :—

				(In lakhs of rupees.)		
				Total Grant.	Actual Expenditure.	Saving —
B—Works—						
O	..	..	3.00	} 2.22	1.75	- .47
R	..	..	- .78			

The saving of Rs. 1.25 lakhs forming 41.7 per cent. of the original provision was mainly due to delay in starting the work on sinking the fire-fighting tube-wells consequent on belated receipt of estimates.

Grant No. 33.—Miscellaneous Departments—Welfare of Scheduled Tribes and Castes and Other Backward Classes—(All Voted)

		Total Grant.	Actual Expenditure.	Excess + Saving —
		Rs.	Rs.	Rs.
Major Head "47—Miscellaneous Departments"—				
		1,44,04,000	1,03,51,312	-40,52,688
Amount surrendered during the year ..				38,55,040

Notes and Comments—

(i) The saving formed 28.1 per cent. of the original provision.

(ii) The bulk of the saving (Rs. 38.55 lakhs) was surrendered on the 31st March, 1962.

(iii) In the following Group Heads the provision was not utilised to a substantial extent :—

(in lakhs of rupees.)

B(iv)—Third Five-Year Plan—

Welfare of Scheduled Castes—

O	24.95	} 10.99	9.04	-1.95
R	-13.96			

B(v)—Expenses out of the Fund provided by the Government of India for Centrally Sponsored Schemes outside the State Third Plan—

(a) Scheduled Tribes—

O	28.70	} 13.25	14.05	+.80
R	-15.45			

(b) Scheduled Castes—

O	44.60	} 37.38	37.43	+.05
R	-7.22			

The savings of Rs. 15.91 lakhs, Rs. 14.65 lakhs and Rs. 7.17 lakhs forming 63.4 per cent. 51 per cent. and 16.1 per cent. of the original provisions in respect of the Group Heads B(iv), B(v)(a) and B(v)(b) respectively, were mainly due to recasting of the original plans according to the direction of the Planning Commission received long after the finalisation of the budget estimates.

52 Grant No. 34.—Miscellaneous Departments—Excluding Fire Services and Welfare of Scheduled Tribes—(All Voted)

	Total Grant.	Actual Expenditure.	Excess + Saving -
	Rs.	Rs.	Rs.
Major Head "47—Miscellaneous Departments"			
Gross	75,38,000	93,86,413	+18,48,413
Deductions	-15,00,000	-21,72,553	-6,72,553
Net	60,38,000	72,13,860	+11,75,860
Amount surrendered during the year ..			2,80,858

Notes and Comments—

(i) The surrender of Rs. 2·81 lakhs in the grant did not prove justified since no amount was available for surrender and the actual expenditure exceeded the total grant by Rs. 11·76 lakhs which requires to be regularised.

(ii) The excess of Rs. 11·76 lakhs was the result of excesses totalling Rs. 21·30 lakhs over the provision of Rs. 19·80 lakhs made under 8 sub-heads, partly counter-balanced by (i) savings amounting to Rs. 6·73 lakhs in the provision of Rs. 40·58 lakhs made under 56 sub-heads and (ii) surrender of Rs. 2·81 lakhs in the grant. The sub-heads under which the excesses occurred are mentioned below :—

(In lakhs of rupees.)

D.—STATE STATISTICS—

(b) Statistics of Industrial and Labour Disputes—

Allowances, honoraria, etc.—

O38	} .44	.46	+ .02
R06			

G.—ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932—

Pay of Establishment—	.07	.08	+ .01
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J.—MISCELLANEOUS—

(c) State Statistical Bureau—

Contingencies—

O90	} .70	.71	+ .01
R	-.20			

(e) Construction Board—

Pay of Establishment—

O	10·50	} 12·58	12·64	+ .06
R	2·08			

Contingencies—

O	2·80	} 2·84	4·50	+1·66
R04			

The expenditure under this sub-head exceeded the total provision by Rs. 1·66 lakhs and requires to be regularised. The reason for the excess has not been furnished by the Controlling officer (May, 1963).

(f) Control of Vagrancy—

Works—

O10	} .05	.08	+ .03
R	-.05			

(h) Preparation of District Gazetteers—

Contingencies09	.15	+ .06
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**Grant No. 34.—Miscellaneous Departments—Excluding Fire Services 53
and Welfare of Scheduled Tribes—concl'd.**

			(In lakhs of rupees.)			
			Total Grant.	Actual Expenditure.	Excess +	
M.—SUSPENSE—						
O	4.68	} 3.03	22.48	+19.45
R	..	..	-1.65		

Out of the anticipated saving of Rs. 1.65 lakhs a sum of Rs. 1.64 lakhs was reappropriated to other heads on the 31st March, 1962 and the balance was surrendered on the same date. The anticipation, however, did not prove justified in view of the final excess of Rs. 19.45 lakhs. The reasons for the anticipated saving as well as the final excess have not been furnished by the Controlling officer (May, 1963).

(iii) In the following Group Head the provision was not utilised to a substantial extent :—
(In lakhs of rupees).
Saving—

N(ii).—Third Five-Year Plan.

Statistics—						
O	5.09	} .48	.35	- .13
R	-4.61			

The saving of Rs. 4.74 lakhs forming 93.1 per cent. of the original provision was mainly due to the delay in sanctioning the schemes consequent on non-completion of preliminaries regarding recruitment and appointment of staff, non-availability of machines and equipments and non-receipt of party bills.

(iv) Suspense—The Group Head "Suspense" accommodates the interim transactions for the purchase and supply of building materials etc., for construction works of the different departments of Government. The nature and accounting procedure of the transactions under this head have been explained at page 14 of the Appropriation Accounts. A sum of Rs. 22.48 lakhs was adjusted during the year against the original provision of Rs. 4.68 lakhs which was subsequently reduced to Rs. 3.03 lakhs by a re-appropriation of Rs. 1.64 lakhs and surrender of Rs. 0.01 lakh from this head.

Grant No. 35.—Civil Works

			Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving -	
			Rs.	Rs.	Rs.	
Major Head "50—Civil Works".						
Rs.						
Charged—						
Original	14,04,000	} 15,31,000	13,50,689	-1,80,311
Supplementary	..	..	1,27,000		
Amount surrendered during the year				9,005
Voted—						
Gross—						
Original	5,93,78,000	} 6,03,78,000	5,61,91,397	-41,86,603
Supplementary	..	..	10,00,000		
Deductions	-1,13,57,000			+53,81,301
Net	4,90,21,000			+11,94,698
Amount surrendered during the year				4,87,218

Notes and Comments—

(i) In the charged appropriation the supplementary provision of Rs. 1.27 lakhs obtained on the 29th March, 1962 for payment of ad-hoc grants to Local Bodies in lieu of rates and taxes payable for State Government Buildings proved entirely unnecessary.

(ii) The surrender of Rs. 4.87 lakhs in the voted section of the grant did not prove justified since no amount was available for surrender and the total expenditure exceeded the total grant by Rs. 11.95 lakhs.

(iii) The excess of Rs. 11.95 lakhs requires to be regularised; it was the result of excesses totalling Rs. 64.67 lakhs over the provision of Rs. 300.72 lakhs made under 12 sub-heads, partly counterbalanced by savings amounting to Rs. 47.85 lakhs in the provision of Rs. 1,82.34 lakhs under 25 sub-heads. This was also further counterbalanced by surrender to the extent of Rs. 4.87 lakhs. The sub-heads under which the excesses occurred are mentioned below :—

(In lakhs of rupees).

				Total Grant.	Actual Expenditure.	Excess. +
A. ORIGINAL WORKS-BUILDINGS—						
A.5—General Administration—						
O	..	..	2.74	2.64	2.66	+0.02
R	..	..	-0.10			
A. 16—Civil Works—						
O	..	..	0.44	0.26	0.29	+0.03
R	..	..	-0.18			
A. 17—Stationery and Printing—						
O	..	..	0.01	0.02	0.03	+0.01
R	..	..	0.01			
D. REPAIRS—						
O	..	..	2,11.40	2,16.54	2,42.37	+25.83
S	..	..	10.00			
R	..	..	-4.86			
Against the total provision of Rs. 2,21.40 lakhs the expenditure amounted to Rs. 2,42.37 lakhs thereby resulting in an excess of Rs. 20.97 lakhs. This was further increased to Rs. 25.83 lakhs consequent on reduction of the total provision by reappropriation of Rs. 4.86 lakhs made on the 31st March, 1962. The excess was mainly due to execution of more road works and special works to Government buildings, increased cost of stone chips, electrical materials, etc.						
E.—ESTABLISHMENT—						
O	..	..	66.00	65.20	65.79	+0.59
R	..	..	-0.80			
E. 1—Deduct—Recoveries—						
O	..	..	-6.00	-9.62	-8.46	+1.16
R	..	..	-3.62			

The recovery of Rs. 8.46 lakhs over the original provision of Rs. 6.00 lakhs resulted in a saving of Rs. 2.46 lakhs. Further provision of Rs. 3.62 lakhs by reappropriation made on the 31st March, 1962, however, converted the saving into an excess of Rs. 1.16 lakhs. The excess has been explained as due to smaller recoveries consequent on execution of lesser volume of work than anticipated on behalf of other Departments and Local Bodies.

(In lakhs of rupees.)

				Total Grant.	Actual Expenditure.	Excess. +
H—SUSPENSE—						
O	..	..	-0.22	-0.51	2.19	+2.70
R	..	..	-0.29			

Against the original provision of Rs. -0.22 lakh the total transaction under the head came up to Rs. 2.19 lakhs, thus resulting in an excess of Rs. 2.41 lakhs. This was further increased to Rs. 2.70 lakhs by a minus provision of Rs. 0.29 lakhs by a reappropriation made on the 31st March, 1962. The excess was due mainly to unanticipated larger purchase of stores, non-adjustment of I. S. D. Bills, credit notes, company's bills etc.

**I. Deduct—AMOUNT MET FROM SUBVENTION
FROM CENTRAL ROAD FUND—**

O	-1,06.56	-52.25	-50.21	+2.04
R	54.31			

J. DEVELOPMENT SCHEMES—

J(i).—First Five-Year Plan—

(Committed expenditure)—

J.(i)(2).—Medical—

O	14.36	15.06	15.40	+3.4
R70			

J.(i)6.—Industries—

O	0.03	0.01	0.10	+0.09
R	-0.02			

J(i)7.—Civil Works—

O	63.00	63.56	95.28	+31.72
R	0.56			

Against the original provision of Rs. 63.00 lakhs the expenditure amounted to Rs. 95.28 lakhs, thus resulting in an excess of Rs. 32.28 lakhs. This was, however, reduced to Rs. 31.72 lakhs by a subsequent reappropriation of Rs. .56 lakh. The excess was mainly due to inadequate allotment, better progress of works and increased cost of construction materials.

J(ii)—Cooch Behar Development—

**J(ii)1.—Deduct—Amount transferred from
General Reserve Fund, Cooch Behar—**

O	-0.21	-0.19	-0.05	+0.14
R02			

(iv) In the following Group Heads the provision was not utilised to a substantial extent.

		(In lakhs of rupees.)		
		Total Grant.	Actual Expenditure.	Saving —
B.—ORIGINAL WORKS—COMMUNICATION—				
O	.. . . .	1,17.59	77.86	73.37
R	-39.73			-4.49

The saving of Rs. 44.22 lakhs forming 37.6 per cent. of the original provision was mainly due to slower progress of works met out of Central Road Fund owing to non-availability of construction materials, road rollers etc.

F.—TOOLS AND PLANT—

O	19.97	19.28	16.88
R	-.69			-2.40

The saving of Rs. 3.09 lakhs in the original provision was due to less expenditure on account of purchase of tools and plant and non-execution of repair works to tools viz. tar boilers, vehicles, road rollers, etc.

J(iii)—COMMITTED EXPENDITURE OF THE SECOND FIVE-YEAR PLAN SCHEMES—

J(iii)(i)—Development of State Roads (Maintenance of roads constructed by the Development (Roads) Department during the Second Five-Year Plan period).	..	36.00	5.07	-30.93
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J(iii)(ii)—Other Development Schemes, (Maintenance of buildings constructed during the Second Five-Year Plan)—

O	24.72	6.71	1.92
R	-18.01			-4.79

J(iv)—Centrally Sponsored Schemes—
outside the State Plan.

J(iv)(i)—Construction of State roads of economic or inter-State importance (Maintenance cost).	4.50	.71	-3.79
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The provision for maintenance cost is generally calculated on percentage basis on the capital outlay on works. The savings under the Group Heads J(iii)(i), J(iii)(ii) and J(iv)(i) forming 87.1 per cent., 92.2 per cent. and 84.2 per cent. of the original provisions of Rs. 36 lakhs, 24.72 lakhs and 4.50 lakhs respectively were mainly due to non-utilisation of provision for newly constructed roads and buildings.

(v) Establishment charges.—The gross establishment charges of the Public Works Department during the year 1961-62 amounted to Rs. 66.97 lakhs against the total works outlay of Rs. 856.19 lakhs i.e. 7.8 per cent. of the total works outlay.

A sum of Rs. 8.46 lakhs was recovered during the year on account of establishment charges for works done on behalf of Private Bodies and other Departments and Governments. The net establishment charges stood at Rs. 58.51 lakhs, which were 6.8 per cent. of the total works outlay.

The percentages of both the gross and net establishment charges to works outlay for the years 1959-60, 1960-61 and 1961-62 are compared below :—

Year.	Works outlay.	(In lakhs of rupees.)			
		Establishment charges.		Percentage.	
		Gross.	Net.	Gross.	Net.
1959-60	654.79	56.62	49.29	8.64	7.55
1960-61	793.38	58.93	46.71	7.43	5.89
1961-62	856.19	66.97	58.51	7.82	6.83

(vi) Subventions from the Central Road Fund.—This head is credited with subventions made by the Central Government from Funds created from the additional revenue derived from enhanced duties on motor spirit as a result of the recommendations of the Indian Road Development Committee to the State Government for expenditure on substantial improvement of roads and bridges and construction of new roads and bridges. This head is debited with the expenditure met from these subventions. Full details of the Scheme appear in Note 4 below "Grant No. 32—Civil Works" at pages 229—230 of the Appropriation Accounts for 1958-59. Certificate of acceptance of balance is awaited.

(vii) Suspense.—The Group Head "Suspense" accommodates the interim transactions for purchase and supply of materials for construction and maintenance work of roads and buildings under Public Works Department. The nature and accounting procedure of the transactions under this head have been explained at pages 14 of the Appropriation Accounts. A sum of Rs. 2.21 lakhs was adjusted during the year against the original provision of Rs. 0.17 lakh which was subsequently reduced to Rs. 0.35 lakh by a reappropriation of Rs. 0.18 lakh from this head.

Grant No. 36.—Famine

Major Head "54—Famine"				Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
				Rs.	Rs.	Rs.
Charged—						
Supplementary	..	Rs.	3,000	3,000	2,987	—13
Voted—						
Gross—						
Original	..	..	2,62,90,100	5,71,18,100	6,36,25,463	+65,07,363
Supplementary	..	..	3,08,28,000			
Deductions	..	..	..	—3,86,100	—80,00,641	—76,34,541
Net	..	..	..	5,67,52,000	5,56,24,822	—11,27,178
Amount surrendered during the year				..	..	14,82,134

Notes and Comments—

(i) Against the amount of Rs. 14.82 lakhs surrendered the actual saving came up to only Rs. 11.27 lakhs.

(ii) In the following Group Head the provision was not utilised to a substantial extent :—

				(In lakhs of rupees.)		
A.3(4).—Model						
Village Scheme—						
O	..	..	51.77	34.68	36.46	+1.78
R	..	..	—17.09			

The saving of Rs. 15.31 lakhs forming 29.6 per cent. of the original provision was due to non-receipt of controlled building materials for want of necessary permit.

58 Grant No. 37.—Privy Purses and Allowances of Indian Rulers (All Voted)

	Total Grant.	Actual Expenditure.	Excess + Saving —
	Rs.	Rs.	Rs.
Major Head "54B—Privy Purses and Allowances of Indian Rulers".			
	Rs.		
Original	1,69,000	1,58,365	-12,635
Supplementary	2,000		
Amount surrendered during the year .. ..	..	..	10,000

Grant No. 38.—Superannuation Allowances and Pensions

	Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
	Rs.	Rs.	Rs.
Major Heads "55—Superannuation Allowances and Pensions" and "83—Payments of Commuted value of Pensions".			
	Rs.		
<i>Charged—</i>			
Original	2,22,000	2,18,439	-8,161
Supplementary	4,600		
Amount surrendered during the year .. ..	..	..	10,600
<i>Voted—</i>			
<i>Gross—</i>			
Original	1,67,07,000	1,77,12,093	+1,38,693
Supplementary	8,66,400		
Deductions	-2,62,000	-3,41,658	-79,658
Net	1,73,11,400	1,73,70,435	+59,035
Amount surrendered during the year .. ..	..	..	41,078

Notes and Comments—

(i) The surrender of Rs. 41 lakh in the voted section did not prove justified since no amount was available for surrender and the actual expenditure exceeded the total grant by Rs. 59 lakh which requires to be regularised.

(ii) The excess of Rs. 59 lakh was the result of excesses totalling Rs. 2.55 lakhs over the provision of Rs. 168.03 lakhs under 11 sub-heads, partly counter-balanced by (i) saving

Grant No. 38.—Superannuation Allowances and Pensions—contd. 59

amounting to Rs. 1.56 lakhs in the provision of Rs. 2.23 lakhs made under 4 sub-heads and (ii) surrender within the grant (Rs. .41 lakh). The sub-heads under which the excesses occurred are mentioned below :—

(In lakhs of rupees).

				Total Grant.	Actual Expenditure.	Excess +
A.—SUPERANNUATION AND RETIRED ALLOWANCES—						
(c) Other pensions—						
O	..	..	120.00	} 126.00	126.27	+ .27
S	..	..	6.00			
(d) Undivided Bengal and East Pakistan Pensions—						
(i) Pre-Partition—						
O	..	..	2.60	} 2.35	2.61	+ .26
R	..	..	-.25			
(ii) Post-Partition—						
			..	1.15	1.16	+ .01
B.—COMPASSIONATE ALLOWANCES—						
O	..	..	.50	} .65	.66	+ .01
R	..	..	.15			
D.—GRATUITIES—						
(a) Gratuities (Ordinary)—						
O	..	..	.10	} .21	.22	+ .01
R	..	..	.11			
(c) Retiring Gratuity—						
O	..	..	22.00	} 23.00	23.91	+ .91
S	..	..	1.44			
R	..	..	-.44			
Excess was due to payment of larger amount of retiring gratuity at the fag end of the year than anticipated.						
(d) Death Gratuity—						
O	..	..	2.00	} 2.25	2.55	+ .30
R	..	..	.25			
Excess was due to payment of larger amount of death gratuity at the fag end of the year than anticipated.						
E.—PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES—						
O	..	..	.29	} .21	.25	+ .04
R	..	..	-.08			

60 Grant No. 38.—Superannuation Allowances and Pensions—concl'd.

				(In lakhs of rupees).		
				Total Grant.	Actual Expenditure.	Excess +
G.—ALLOWANCES AND GRATUITIES TO POLITICAL SUFFERERS, ETC. ..				3.90	4.00	+.10
H.—CHARGES IN ENGLAND— ..				.69	.70	+.01
83.—PAYMENT OF COMMUTED VALUE OF PENSIONS—						
(a) Payments in India—						
O	..	..	6.30	} 7.62	8.25	+.63
S	..	..	1.22			
R	..	..	.10			

Excess was due to payment of larger amount of commuted value of pensions at the fag end of the year than anticipated.

Grant No. 39.—Charges on account of Stationery and Printing—(All Voted)

				Total Grant.	Actual Expenditure.	Excess + Saving—
				Rs.	Rs.	Rs.
Major Head "56—Stationery and Printing".						
Gross—						
				Rs.		
Original	..	..	93,31,000	} 93,86,000	92,85,576	-1,00,424
Supplementary	..	..	55,000			
Deductions	..	..	..	-6,07,000	-3,43,084	+2,63,916
Net	..	..	..	87,79,000	89,42,492	+1,63,492

Notes and Comments—

(i) The excess of Rs. 1.63 lakhs requires to be regularised; it was the result of excesses totalling Rs. 6.19 lakhs over the provision of Rs. 20.01 lakhs made under 9 sub-heads, partly counter-balanced by savings amounting to Rs. 4.56 lakhs in the provision of Rs. 62.22 lakhs under 20 sub-heads. The sub-heads under which the excesses occurred are mentioned below :—

(In lakhs of rupees).

D.—PURCHASE OF STATIONERY STORES—

Deduct—Value of Stationery supplied to other Governments and paying Departments—

O	..	..	-6.00	} -7.82	-3.43	+4.39
R	..	..	-1.82			
B.—DISCOUNT ON PLAIN PAPER USED WITH STAMPS—						
				.13	.14	+.01

Grant No. 39.—Charges on account of Stationery and Printing—concl'd- 61

(In lakhs of rupees).

				Total Grant.	Actual Expenditure.	Excess +
E.—STATIONERY OFFICE AND STORES—						
E.3.—Allowances, honoraria, etc.—						
O	..	..	.88	.45	.66	+.21
R	..	..	-.43			
E.5.—Other Contingencies—						
O	..	..	.29	.35	.78	+.43
R	..	..	.06			
F.—GOVERNMENT PRESS—						
(a) West Bengal Press—						
F.1.—Pay of Officers—				.47	.49	+.02
F.2.—Pay of Establishment—						
O	..	..	12.13	12.62	12.81	+.19
R	..	..	.49			
F.3.—Allowances, honoraria, etc.—						
O	..	..	12.06	14.02	14.67	+.65
R	..	..	1.96			
(e) Press and Forms Department—						
F.13.—Deduct—Amount transferred from Depreciation Reserve—						
O	..	..	-.22	-.36	-.09	+.27
R	..	..	-.14			
H.—COST OF PRINTING WORKS DONE BY OTHER GOVERNMENTS—						
Other Printing Works (Cost of Cheques, Forms and Other Miscellaneous Printing Works)—						
O	..	..	.13	.15	.17	+.02
R	..	..	.02			
(ii) A case of non-utilisation of provision of fund in the following Group Head is indicated below:—						
C.—PURCHASE OF PLAIN PAPER USED WITH STAMPS—						Saving —
O	..	..	1.40	2.16	—	-2.16
R	..	..	.76			

The original provision of Rs. 1.40 lakhs as also the additional provision of Rs. 0.76 lakh made by reappropriation on the 31st March, 1962 remained unutilised owing to non-receipt of debit from the Director General, Supplies and Disposals, for supply of stores to the Stationery Office.

Grant No. 40.—Miscellaneous—Contributions

				Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving -
				Rs.	Rs.	Rs.
Major Head "57—Miscellaneous"						
<i>Charged</i>	..	..	..	9,41,000	8,43,795	- 97,205
<i>Amount surrendered during the year</i>	..	..	..	..	..	48,642
Voted—						
				Rs.		
Original	..	..	1,82,69,000	1,99,42,000	2,03,16,584	+ 3,74,584
Supplementary	..	..	16,73,000			

Notes and Comments—

(1) The excess of Rs. 3.75 lakhs requires to be regularised ; it was the result of excesses totalling Rs. 3.97 lakhs over the provision of Rs. 62.14 lakhs made under 8 sub-heads, counter-balanced by saving amounting to Rs. .22 lakh in the provision of Rs. 94.03 lakhs made under 15 sub-heads. The sub-heads under which the excesses occurred are mentioned below :—

(In lakhs of rupees).

				Total Grant	Actual Expenditure	Excess +
A.—CONTRIBUTIONS—						
A. 3.—Grants to Legal Aid and Advice Society, West Bengal	..	..	..	.04	.09	+ .05
B.—MISCELLANEOUS—CONTRIBUTIONS—						
Grants to Local Bodies in lieu of fines realised under the Cruelty to Animals Act previously paid direct to those bodies—						
O.	..	..	.07	.06	.08	+ .02
R.	..	..	-.01			
Grants to Local Bodies for dearness concession to their employees—						
O.	..	..	38.00	47.00	48.55	+ 1.55
R.	..	..	9.00			
The excess was due to discontinuation of the proportionate share of central assistance for raising the emoluments of the low paid employees.						
Contribution to the West Bengal Branch of the Commonwealth Parliamentary Association						
..	..	..	..	.05	.10	+ .05
Grants to Local Bodies in connection with the implementation of Minimum Wages Act—						
O.	..	..	15.00	14.99	15.42	+ .43
R.	..	..	-.01			
Grant to State Electricity Board						
..	..	..	..	..	.09	+ .09
Grants to Local Bodies in lieu of rates and taxes, etc.						
..	..	..	..	..	1.60	+ 1.60
Grants to Bengal Krishak Samaj for National Agricultural Fair						
..	..	..	..	..	.18	+ .18

Grant No. 41.—Miscellaneous—Other Miscellaneous Expenditure 63

				Total Grant or Appropriation	Actual Expenditure	Excess + Saving —
				Rs.	Rs.	Rs.
Major Heads "57—Miscellaneous"—and "82—Capital Account of Other Works Outside the Revenue Account."						
<i>Charged—</i>						
			Rs.			
<i>Original</i>	..	..	2,000	} 58,600	4,612	—53,988
<i>Supplementary</i>	..	..	56,600			
<i>Amount surrendered during the year</i>				..	..	8,007
<i>Voted—</i>						
<i>Gross—</i>						
<i>Original</i>	..	..	17,20,86,000	} 17,20,86,002	11,67,93,236	—5,52,92,766
<i>Supplementary</i>	..	..	2			
<i>Deductions</i>	..	..	..	—99,23,000	—1,86,59,929	—87,36,929
<i>Net</i>	..	..	..	16,21,63,002	9,81,33,307	—6,40,29,695
<i>Amount surrendered during the year</i>				..	..	6,02,45,046

Notes and Comments—

(i) The saving of Rs. 640.30 lakhs in the voted section formed 39.5 per cent. of the total provision of Rs. 1621.63 lakhs.

(ii) The bulk of the saving (Rs. 602.45 lakhs) was surrendered on the 31st March, 1962.

(iii) In the following Group Heads the provision was not utilised to a substantial extent :—

				(In lakhs of rupees)		
				Total Grant	Actual Expenditure	Excess + Saving —
(1) O(ii)—Second Five-Year Plan—						
O(ii)(I)—Village Panchayats—						
O.	..	..	34.96	} 28.00	28.85	+ .85
R.	..	..	—6.96			

The saving of Rs. 6.11 lakhs in the original provision was mainly due to less expenditure on District Panchayat Establishment on account of absorption of a good number of Gram Sevaks as Secretaries of Anchal Panchayats, postponement of taking up of new blocks on account of Third General Election and less expenditure on salary of Chowkidars and Dafadars of the Anchal Panchayats.

(2) O(iv)—Third Five-Year Plan—

O(iv)(I)—Village Panchayats—						
O.	..	..	16.29	} 4.83	..	—4.83
R.	..	..	—11.46			

The entire provision of Rs. 16.29 lakhs was not utilised owing to postponement of Panchayat Elections in several blocks on account of Third General Election. A sum of Rs. 11.46 lakhs was surrendered on the 31st March, 1962.

(3) O(iv)(II)—Housing and Urban Development—

O.	64.82	} 43.28	42.68	— .60
R.	—21.54			

The saving of Rs. 22.14 lakhs forming 34.2 per cent of the original provision was mainly due to non-payment of Government contribution on account of failure of certain municipalities to undertake road improvement work and less expenditure by the Calcutta Improvement Trust on Subsidised Industrial Housing Scheme.

64 Grant No. 41.—Miscellaneous—Other Miscellaneous Expenditure—contd.

(In lakhs of rupees.)

				Final Grant.	Actual Expenditure.	Excess + Saving -
(4) O(iv) III—Social Welfare—						
O.	..	..	30.43	} 7.91	6.81	-1.10
R.	..	..	-22.52			

The saving of Rs. 23.62 lakhs forming 77.7 per cent of the original provision was mainly due to non-utilisation of the provision made for proper functioning of some welfare institutions on account of non-completion of construction of buildings and non-payment of grants-in-aid to certain social welfare organisations owing to non-completion of proper scrutiny of their applications.

(5) O(v)—Expenses out of the grant from the Government of India for centrally Sponsored schemes outside the State Plan—

O.	60.67	} 16.16	15.67	-49
R.	-44.51			

The saving of Rs. 45.00 lakhs forming 74.2 per cent of the original provision was mainly due to less expenditure on "Adoption of Metric System of Weights and Measures" for want of Government sanction to staff of the Enforcement Organisation of the districts; non-availability of equipment, balances and various types of measuring instruments and glass measures required by the Inspectors and various Departments, and also to non-utilisation of provision for financial assistance to private Employers in respect of Subsidised Industrial Housing Scheme for non-fulfilment of necessary conditions.

82—CAPITAL ACCOUNT etc.—

P(b)—Third Five-Year Plan—

(6) P(b) 1.—Housing and Urban Development—

Gross—

O.	1,75.73	} 74.69	67.95	-6.74
R.	-1,01.04			

The saving of Rs. 1,07.78 lakhs forming 61.3 per cent of the original provision was mainly due to slow progress of work on account of scarcity of cement, slow progress of land acquisition proceedings in respect of Subsidised Industrial Housing, non-execution of work in respect of filling up of the Circular Canal for want of sanctioned estimate and non-utilisation of the provision for Kanchrapara Area Development Scheme (Kalyani Town) owing to adjustment of larger recoveries on that account.

(7) P(b) 2.—Miscellaneous—

O.	6.13	} 6.49	1.25	-5.24
R.36			

The saving of Rs. 4.88 lakhs in the original provision was mainly due to non-construction of Food Storage godown at Siliguri and non-installation of Lorry Way Bridges at Howrah and Shalimar as the selection of sites could not be settled with the Railway authorities during the year.

(8) P(b) 8.—Drainage—

O.	15.63	} -1.09	-1.49	-40
R.	-16.72			

The saving of Rs. 17.12 lakhs was mainly due to non-execution of some important items of work in respect of outfall scheme for want of specific Government orders and non-transfer of the Calcutta Corporation Outfall System to the Government; and also to non-execution of work of Tollygunj-Panchannagram drainage Scheme for want of Government orders.

Grant No. 41.—Miscellaneous—Other Miscellaneous Expenditure—*concl'd.* 65

(iv) In the following Group Head the original provision was exceeded by a substantial extent :—

				(In lakhs of rupees)		
				Total	Actual	Excess +
				Grant.	Expenditure.	—
Q—Other Schemes—						
Q (a)—Construction of Houses under the Rental Housing Scheme for the State Government employees—						
O.	..	..	32·80	} 36·27	39·66	+ 3·39
R.	..	..	3·47			

The excess of Rs. 6·86 lakhs forming 20·9 per cent. of the original provision of Rs. 32·80 lakhs was mainly due to the undertaking of the constructional work of '757—Staff quarters at Raiganj, West Dinajpur' for which there was no budget provision. The revised budget indicated a provision of Rs. 15·00 lakhs against which the expenditure came up to Rs. 12·81 lakhs, but the final grant was fixed at Rs. 3·47 lakhs only by a reappropriation made on the 31st March, 1962. The excess requires to be regularised.

(v) *Suspense.*—The Group Head 'Suspense' accommodates the interim transactions for the purchase and supply of machineries in connection with the Durgapur Projects. The nature and accounting procedure of the transactions under this head have been explained at page 14 of the Appropriation Accounts.

A sum of Rs. 5·35 lakhs was adjusted during the year against the original provision of Rs. 1·50 lakhs which was subsequently augmented to Rs. 4·35 lakhs by a reappropriation of Rs. 5·85 lakhs.

(vi) *Subsidies.*—Subsidies amounting to Rs. 10·41 lakhs were paid to Calcutta Improvement Trust (Rs. 8·25 lakhs) and two Private Limited Companies (Rs. 2·16 lakhs) during the year for implementation of the subsidised Industrial Housing Scheme.

Grant No. 42.—Miscellaneous—Expenditure on Displaced Persons

				Total Grant or	Actual	Excess +
				Appropriation	Expenditure	Saving —
				Rs.	Rs.	Rs.
Major Heads "22—Interest on Debt and other obligations", "57—Miscellaneous—", "82—Capital Account of other works outside the Revenue Account", "Debt raised in India" and "Loans to Local Funds, Private Parties, etc."						
				Rs. ₹		
<i>Charged—</i>						
<i>Original</i>	..	..	45,89,000	} 49,39,000	49,35,680	—3,420
<i>Supplementary</i>	..	..	3,50,000			
<i>Voted—</i>						
Gross	..	..	..	8,26,49,000	6,92,58,312	—1,33,90,688
Deductions	..	..	..	—3,64,95,000	—2,00,37,636	+1,64,57,364
Net	..	..	..	4,61,54,000	4,92,20,676	+30,66,676

66 Grant No. 42.—Miscellaneous—Expenditure on Displaced Persons—contd.

Notes and Comments—

(i) The excess of Rs. 30.67 lakhs requires to be regularised ; it was the result of excesses totalling Rs. 74.57 lakhs over the provision of Rs. 2,25.83 lakhs made under 22 sub-heads, partly counter-balanced by savings amounting to Rs. 43.92 lakhs in the provision of Rs. 2,34.89 lakhs under 15 sub-heads. The sub-heads under which the excesses occurred are mentioned below :—

(In lakhs of rupees)

				Total Grant	Actual Expenditure	Excess +
--	--	--	--	----------------	-----------------------	----------

A.—RELIEF—

(iii) Accommodation—

O.	11.70	}	9.35	13.37	+4.02
R.	-2.35				

Against the original provision of Rs. 11.70 lakhs, the expenditure during the year amounted to Rs. 13.37 lakhs resulting in an excess of Rs. 1.67 lakhs. This was further increased to the extent of Rs. 2.35 lakhs by an order of re-appropriation issued on the 31st March, 1962. The excess was explained as mainly due to payment of arrear rent of requisitioned buildings, special repairs to camp homes, etc. But, in view of this excess, the reduction of the original provision made mainly for smaller requirement of tents, rents and special repairs to camp homes was not justified.

(iv) Transport Charges—

O.	9.50	}	6.50	8.24	+1.74
R.	-3.00				

The excess has been explained as due to expenditure on movement of Camp and Home refugees from one place to another, mainly to Dandakaranya, being higher than anticipated.

(v) Grants-in-aid—	2.20	2.52	+.32
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B.—REHABILITATION—

(I)—ESTABLISHMENT CHARGES—

(a) Refugee, Relief and Rehabilitation Directorate Establishment—

O.	14.85	}	16.25	18.32	+2.07
R.	1.40				

Against the original provision of Rs. 14.85 lakhs the expenditure during the year amounted to Rs. 18.32 lakhs resulting in an excess of Rs. 3.47 lakhs. The excess was stated to be due partly to under-estimation of the original provision to the extent of Rs. 1.40 lakhs and partly to payment of arrear rent of hired buildings for which no provision was made in the budget. The bulk of the excess amounting to Rs. 2.07 lakhs remained uncovered.

(b) District and Subdivisional Establishment—

O.	21.15	}	21.00	21.62	+.62
R.	-.15				

(d) Establishment under Chief Engineer, Construction Board—

R.25	.25	.48	+.23
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Grant No. 42.—Miscellaneous—Expenditure on Displaced Persons—contd. 67

(In lakhs of rupees)

				Total Grant	Actual Expenditure	Excess +
II—EXPENDITURE ON SCHEMES—						
(b) Educational Grant—						
O.	..	..	1,23.00	1,00.50	1,08.81	+ 8.31
R.	..	..	- 22.50			
(d) Grants to Industries—						
Government Production Centres—						
O.	..	..	2.35	5.50	5.83	+ .33
R.	..	..	3.15			

III.—MISCELLANEOUS EXPENDITURE—

O.	4.00	3.88	5.66	+ 1.78
R.	- .12			

Against the provision of Rs. 4 lakhs the expenditure during the year amounted to Rs. 5.66 lakhs resulting in an excess of Rs. 1.66 lakhs which was further increased to Rs. 1.78 lakhs due to the reduction of the provision to the extent of Rs. 0.12 lakh by an order of reappropriation issued on the 31st March, 1962. The excess was explained as due to payment of maintenance grants to families of certain displaced persons for which no provision existed in the budget.

(iv) Building and other materials for re-habilitation of displaced persons—

(a) Gross—

O.05	1.96	3.23	+ 1.27
R.	1.91			

The excess of Rs. 3.18 lakhs over the original provision of Rs. .05 lakh was explained to be due to larger purchase of building materials for supply to displaced persons. A part of the excess amounting to Rs. 1.27 lakhs remained uncovered.

(b) Deduct—Recoveries on account of sale of building materials etc.—

O.	- 4.00	- 1.00	- .41	+ .59
R.	3.00			

C.—DEVELOPMENT DIVISIONS—

Refugee Rehabilitation—

(I) Deduct—Establishment charges recovered from works accounts—

O.	- 1.60	- .07	..	+ .07
R.	1.53			

C(II)(i).—Working expenses of machinery and equipments—

R.11	.11	.22	+ .11
----	----	----	-----	-----	-----	-------

(ii) Deduct—Recoveries on account of working expenses of machinery and equipments—

R.	- .05	- .05	..	+ .05
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68 Grant No. 42.—Miscellaneous—Expenditure on Displaced Persons—*contd.*

(In lakhs of rupees)

	Total Grant	Actual Expenditure	Excess +
D.—CONTRACT DIVISIONS UNDER CHIEF ENGINEER, CONSTRUCTION BOARD—			
<i>Deduct—Establishment charges recovered from works accounts—</i>			
R. - .01	- .01	..	+ .01
E.—REVENUE EARNING SCHEMES ..	.90	1.28	+ .38
I.—ADMINISTRATION OF FULIA TOWNSHIP FOR REHABILITATION OF DISPLACED PERSONS—			
(iii) <i>Deduct—Recoveries from the Union Government—</i>			
O. -2.49	-1.50	..	+1.50
R. 99			
J.—DIRECT BUILDING PROGRAMME FOR HOUSING DISPLACED PERSONS—			
<i>Works—</i>			
O. 50	1.14	3.20	+2.06
R. 64			
The reasons for the excess have not been received from the Controlling Officer (May 1963).			
K.—SCHEME FOR COLONISATION.			
(i) <i>Gross—</i>			
O. 95.00	63.00	1,09.34	+46.34
R. -32.00			
The excess was stated to be due to payment in respect of a number of compensation schemes which could not be anticipated originally. The reduction of provision to the extent of Rs. 12 lakhs on account of payment of compensation and Rs. 20 lakhs for Development Work Schemes by an order of reappropriation issued on the 31st March, 1962 increased the excess to Rs. 46.34 lakhs which indicates defective budgeting and control.			
(ii) <i>Deduct—Receipts and recoveries on account of Capital Account—</i>			
O. - .02	-3.00	-1.74	+1.26
R. -2.98			
L.—OTHER SCHEMES—			
<i>Deduct—Receipts and recoveries on Capital Account—</i>			
O - .. - .02	-1.20	..	+1.20
R - .. -1.18			
N.—RENOVATION OF THE PIPE WATER-SUPPLY SYSTEM IN FULIA TOWNSHIP—			
R - - .12	.12	.43	+ .31

Grant No. 42—Miscellaneous—Expenditure on Displaced Persons—concl'd. 69

(ii) In the following Group Heads the provision remained unutilised :—

(In lakhs of rupees)

				Total Grant	Actual Expenditure	Excess + Saving —
(1) B(v).—Irrecoverable loans and advances written off—						
O.	..	..	5.00	}	..	..
R.	..	..	—5.00			
Provision was not utilised owing to non-receipt of sanction to the write-off from the Government of India.						
(2) B(vii).—Conversion of maintenance loans into grants—						
O.	..	..	25.00	}	..	..
R.	..	..	—25.00			
Provision was not utilised owing to non-receipt of requisite sanction from the Government of India.						

(iii) In the following Group Heads the provision remained unutilised to a substantial extent —

(1) A. II.—Expenditure on Relief—

O.	1,80.82	}	1,47.50	1,22.64	—24.86
R.	—33.32				

The saving of Rs. 58.18 lakhs forming 32.1 per cent. of the original provision was due to smaller expenditure on relief schemes on account of reduction in camp population. A sum of Rs. 33.32 lakhs was reappropriated from this head on the 31st March, 1962.

(2) B. (II) (b)—Educational Grants—

O.	1,23.00	}	1,00.50	1,08.81	+8.31
R.	—22.50				

The net saving of Rs. 14.19 lakhs in the original provision was due to less expenditure on grants-in-aid owing mainly to non-receipt of sanction from the Government of India to new cases of expansion of educational Institutions and decision to transfer the provision for "Conversion of Educational Loans into grants" from this head.

(3) Loans and Advances by State Governments—

O.	2,45.00	}	1,86.00	1,83.68	—2.32
R.	—59.00				

The savings of Rs. 61.32 lakhs in the original provision were mainly due to smaller payment of house building loans to displaced persons and loans to the Calcutta State Transport Corporation for purchase of buses for employment of displaced persons. The bulk of the saving (Rs. 59.00 lakhs) was reappropriated from this head on the 31st March, 1962.

(1v)
(16) UNNECESSARY REAPPROPRIATION—

B. (II)(c)—Medical facilities—

O.	25.00	}	38.00	28.44	—9.56
R.	13.00				

In view of the saving of Rs. 9.56 lakhs in the final grant mainly on account of smaller expenditure on T. B. patients, the increase of the provision by reappropriation of Rs. 13 lakhs made on the 31st March, 1962 for payment of grants to a large number of non-official Hospitals and adjustment under this head of charges on account of camp medical facilities under a post budget decision was not justified.

Grant No. 43.—Community Development Projects

	Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving —	
	Rs.	Rs.	Rs.	
Major Heads "22—Interest on Debt and other obligations", "47—A Community Development projects, National Extension Service and Local Development Works", "82—Capital Account of other Works outside the Revenue Account", "Debt raised in India" and "Loans to Local Funds Private Parties, etc."				
Charged	39,52,000	38,24,331	-1,27,669	
Amount surrendered during the year	..	..	1,27,669
Voted—				
	Rs.			
Gross :				
Original	3,01,32,000	} 3,68,32,000	3,35,03,663	-32,68,337
Supplementary	7,00,000			
Deductions	-1,50,000		-466	+1,49,534
Net	3,66,82,000		3,35,63,197	-31,18,803
Amount surrendered during the year		10,12,460

Notes and Comments—

(i) In view of the saving of Rs. 31.19 lakhs, the supplementary grant of Rs. 7 lakhs obtained on the 29th March, 1962 under the Group Heads "J—Recurring Expenditure on Personnel retained on National Extension Service Pattern" and "K—Lump provision for increase of pay" was unnecessary. A sum of Rs. 10.12 lakhs was surrendered on the 29th March, 1962.

(ii) In the following Group Heads the provision was not utilised to a substantial extent :—

(In lakhs of rupees).

	Total Grant.	Actual Expenditure	Saving —	
B.—PROJECT/BLOCK HEAD QUARTERS—				
O	58.84	} 44.17	43.34	- .83
R	-14.67			

The saving of Rs. 15.50 lakhs forming 26.3 per cent. of the original provision was mainly due to belated starting of Stage I Block owing to non-completion of preliminaries.

M.—CENTRALLY SPONSORED SCHEMES—

O	30.00	} 19.89	12.31	-7.58
R	-10.11			

The saving of Rs. 17.69 lakhs ^(being) forming 59 per cent. of the original provision was due to some schemes not executed in full owing to deployment of staff for General Election (Rs. 10.11 lakhs) and non-receipt of local contribution as originally anticipated (Rs. 7.58 lakhs).

Grant No. 43.—Community Development Projects—concl'd. 71

(In lakhs of rupees).

	Total Grant.	Actual Expenditure.	Saving —
O·3—Housing—			
O 25·11	} 14·67	13·87	—·80
R -10·44			

The saving of Rs. 11·24 lakhs forming 44·8 per cent. of the original grant was mainly due to non-availability of lands.

(iii) *Suspense*.—The Group Head “*Suspense*” accommodates the interim transactions for purchase and supply of materials for construction of roads, buildings and other works relating to Community Development Projects. The nature and accounting procedure of the transactions under this head have been explained at page 14 of the Appropriation Accounts.

A sum of Rs. 4·31 lakhs was adjusted during the year against the original provision of Rs. 0·90 lakh which was subsequently reduced to Rs. 0·50 lakh by a reappropriation of Rs. 0·40 lakh.

Grant No. 44.—Extraordinary Charges

	Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
	Rs.	Rs.	Rs.
Major Head “63—Extraordinary Charges.”			
<i>Charged—</i>			
<i>Original</i> 3,000	} 10,000	6,529	-3,471
<i>Supplementary</i> 7,000			
<i>Amount surrendered during the year</i>	..	..	1,400
<i>Voted—</i>			
<i>Gross—</i>			
<i>Original</i> 2,46,09,000	} 2,49,95,000	2,43,42,366	-6,52,634
<i>Supplementary</i> 3,86,000			
<i>Deductions</i>	-31,84,000	-31,95,301	-11,301
<i>Net</i>	2,18,11,000	2,11,47,065	-6,63,935
<i>Amount surrendered during the year</i>	..	..	5,88,600

Notes and Comments—

(i) In view of the saving of Rs. 6·64 lakhs in the voted section the supplementary grant of Rs. 3·86 lakhs obtained on the 29th March, 1962 proved entirely unnecessary.

(ii) In the following Group Heads the provision was not utilised to a substantial extent :—

(In lakhs of rupees).

	Total Grant.	Actual Expenditure	Excess + Saving —
A. I(d)-(c)—Directorate of Procurement and Supply—			
O 46·67	} 42·77	44·19	+1·42
R -3·90			

The saving of Rs. 2·48 lakhs in the original provision was mainly due to less expenditure on establishment and other charges owing to reduction of activities of the Procurement and Supply Branch.

Grant No. 44.—Extraordinary Charges—concl^d.

(In lakhs of rupees)

				Total Grant	Actual Expenditure	Saving —
A 1(d)(H)—Directorate of Transportation—						
O	..	..	23.04	20.96	20.42	— .54
R	..	..	-2.08			

The saving of Rs. 2.62 lakhs in the original provision was mainly due to less activities of the department.

(iii) A case of non-utilisation of provision is indicated below :—

C—LUMP PROVISION FOR INCREASE OF PAY—

S	3.86	3.86	..	-3.86
---	----	----	------	------	----	-------

The saving of the entire provision has been attributed to the booking of expenditure on account of revision of pay scales to different concerned heads and non-reappropriation of the Lump Provision to these heads.

Grant No. 45.—Pre-partition Payments (All voted)

				Total Grant.	Actual Expenditure.	Excess + Saving —
				Rs.	Rs.	Rs.
Major Head "84—C Pre-partition Payments"						
				Rs.		
Original	..	..	3,00,000	5,00,000	4,89,982	-10,018
Supplementary	..	..	2,00,000			

Grant No. 46.—Multipurpose River Schemes (All voted)

				Total Grant.	Actual Expenditure.	Excess + Saving —
				Rs.	Rs.	Rs.
Major Head "80—A Capital outlay on Multipurpose River Schemes—Damodar Valley Project"—						
				5,90,87,000	5,53,00,000	-37,87,000
Amount surrendered during the year				..	..	37,87,000

Notes and Comments—

The saving is due to less advance to the Damodar Valley Corporation based on the report of its requirement.

Grant No. 47.—Civil Works

73

				Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
				Rs.	Rs.	Rs.
Major Head "81—Capital Account of Civil Works outside the Revenue Account".						
<i>Charged</i>	..	..	..	1,55,000	17,336	- 1,37,664
<i>Amount surrendered during the year</i>				..	..	1,12,928
Voted—						
Gross	..	..	..	9,56,29,900	7,39,37,403	- 2,16,92,437
Deductions	..	..	..	- 9,87,900	- 9,16,011	+ 71,889
Net	..	..	..	9,46,42,000	7,30,21,452	- 2,16,20,548
<i>Amount surrendered during the year</i>				..	..	1,37,90,322

Notes and Comments—

(i) The saving of Rs. 1.38 lakhs in the charged section of the grant formed 89 per cent. of the original appropriation of Rs. 1.55 lakhs.

(ii) The bulk of the saving (Rs. 1.13 lakhs) was surrendered on the 31st March, 1962.

(iii) The saving of Rs. 216.21 lakhs in the voted section of the grant formed 22.8 per cent. of the original provision of Rs. 946.42 lakhs.

(iv) The bulk of the saving (Rs. 137.90 lakhs) was surrendered on the 31st March, 1962.

(v) Excessive reappropriations :—

(In lakhs of rupees).

Total Grant.	Actual Expenditure.	Excess + Saving —
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FII—OTHER DEVELOPMENT SCHEMES—

F.II(a).—Education—

O	54.50	} 1,11.76	161.75	- 10.01
R	57.26		72.59	- 38.19

The provision made by reappropriation of Rs. 57.26 lakhs in March, 1962 proved excessive to the extent of Rs. ~~38.19~~ lakhs.
10.01

F.II(f).—Industries—

O	37.80	} 14.98	20.04	+ 5.06
R	- 22.82			

The withdrawal of Rs. 22.82 lakhs made by reappropriation in March, 1962 proved excessive to the extent of Rs. 5.06 lakhs.

(vi) In the following Group Heads the provision was not utilised to a substantial extent :—

(In lakhs of rupees).

				Total Grant.	Actual Expenditure.	Excess + Saving —
A. 5—General Administration						
Voted—						
O	..	..	34.12	} 21.81	22.40	+ .59
R	..	..	— 12.31			

The saving of Rs. 11.72 lakhs forming 34.3 per cent. of the original provision was mainly due to non-execution of work owing to underground obstruction, namely electric cable.

The surrender/reappropriation of Rs. 12.31 lakhs was made on the 31st March, 1962.

A. 8.—Police—

O	1,11.85	} 47.41	44.62	— 2.79
R	— 64.44			

The saving of Rs. 67.23 lakhs forming 69 per cent. of the original provision was due to non-receipt of debit and non-execution of work consequent on failure to remove existing structure and other difficulties.

A sum of Rs. 64.44 lakhs was surrendered / reappropriated from this head on the 31st March, 1962.

F. 1—DEVELOPMENT OF STATE ROADS—

F. 1(g).—Suspense—

O	17.31	} 20.01	— 25.59	— 45.60
R	2.70			

The saving of Rs. 42.90 lakhs in the original provision was due to receipt of more materials than anticipated. The reason for non-surrender of the final saving of Rs. 45.60 lakhs has not been furnished by the controlling authority (May, 1963).

F. II.—OTHER DEVELOPMENT SCHEMES—

F.II(d).—Agriculture—

O	20.60	} 0.39	— .29	— 0.68
R	— 20.21			

F.II(e).—Animal Husbandry—

O	22.76	} 1.27	.88	— 0.39
R	— 21.49			

F.II(f).—Industries—

O	37.80	} 14.98	20.04	+ 5.06
R	— 22.82			

F. II(g).—Cottage Industries—

O	34.40	} 6.54	6.52	— 0.02
R	— 27.86			

(In lakhs of rupees)

				Total Grant.	Actual Expenditure.	Excess + Saving -
F. III.—CENTRALLY SPONSORED SCHEMES, OUTSIDE THE STATE PLAN (CENTRES SHARE)—						
F. III(a).—Industries—						
O	..	..	30.71	} 17.79	3.92	- 13.87
R	..	..	- 12.92			

The savings of Rs. 20.89 lakhs, Rs. 21.88 lakhs, Rs. 17.76 lakhs, Rs. 27.88 lakhs and Rs. 26.79 lakhs in the above Group Heads forming 98.6 per cent., 90.1 per cent., 47 per cent., 81 per cent. and 87.2 per cent. respectively of the original provisions were mainly due to less expenditure on Development Schemes owing to land acquisition difficulties, non-preferment of claims by parties for supplies made and non-completion of preliminaries in respect of a large number of schemes.

(vii) Establishment charges.—The gross establishment charges of the Development (Roads) Department during 1961-62 amounted to Rs. 36.22 lakhs against the total works outlay of Rs. 300.99 lakhs i.e. 12 per cent. of the total works outlay.

A sum of Rs. 2.34 lakhs was recovered during the period under review on account of establishment charges for work done on behalf of Private Bodies, Other Departments and Governments. The net establishment charges stood at Rs. 33.88 lakhs i.e. 11.3 per cent. of the total works outlay.

(viii) Suspense.—The Group Head "Suspense" accommodates the interim transactions for purchase and supply of materials for construction of roads etc. under Public Works Department. The nature and accounting procedure of the transactions under this head have been explained at page 14 of the Appropriation Accounts.

A sum of Rs. 25.58 lakhs was adjusted during the year against the original provision of Rs. 17.31 lakhs which was augmented to Rs. 20.01 lakhs by a reappropriation of Rs. 2.70 lakhs.

Grant No. 48.—Road and Water Transport Schemes (All voted).

				Total Grant.	Actual Expenditure.	Excess + Saving -
				Rs.	Rs.	Rs.
Major Head "82-B—Capital outlay on Road and Water Transport Schemes outside the Revenue Account."						
Gross	..	..	..	28,06,000	7,35,636	- 20,70,464
Deductions	..	..	..	..	- 601	- 601
Net	..	..	..	28,06,000	7,34,935	- 20,71,065
Amount surrendered during the year				..	..	20,71,483

Notes and Comments—

(i) The saving of Rs. 20.71 lakhs formed 73.8 per cent. of the original provision of Rs. 28.06 lakhs.

(ii) The entire surrender of Rs. 20.71 lakhs was made on the 31st March, 1962.

Grant No. 48.—Road and Water Transport Schemes—*concl'd.*

(iii) In the following Group Heads the provision was not utilised to a substantial extent:—

				(In lakhs of rupees.)		
				Total Grant	Actual Expenditure.	Excess + Saving —
A. DEVELOPMENT SCHEMES— THIRD FIVE-YEAR PLAN—						
1. Road Transport—						
O	..	..	22.16	6.39	6.40	+.01
R	..	..	-15.77			
2. Inland Water Transport—						
O	..	..	2.15	.05	.05	..
R	..	..	-2.10			
3. Tourism—						
O	..	..	3.75	.91	.91	..
R	..	..	-2.84			

Out of the original provision of Rs. 28.06 lakhs, provision to the extent of Rs. 20.70 lakhs made in respect of (i) Road Transport Schemes (Rs. 15.76 lakhs) forming 71.1 per cent. of the original provision of Rs. 22.16 lakhs for "Improvement of Chowringhee from Dharamtalla Junction to Whitesway's crossing—Construction of subway, etc.", "Construction of a bus station at Belgachia", "Improvement of bus services in Calcutta—Construction of a Depot and equipments", "Construction of two subways in Dalhousie Square", "Improvement of Road and Parking facilities in front of Sealdah Railway Station", "Remodelling of parking areas and road approaches in front of Howrah Railway Station", "Construction of a bus stand at Barasat", "Extension of the Motor stand at Darjeeling Bazar", (ii) Inland Water Transport Schemes (Rs. 2.10 lakhs) forming 97.7 per cent. of the original provision of Rs. 2.15 lakhs for "Crew Training Scheme", "Construction of a Jetty with Cafeteria at Botanical Gardens" and (iii) Schemes of Tourism (Rs. 2.84 lakhs) forming 75.7 per cent. of the original provision of Rs. 3.75 lakhs for "Low-income group Rest House at Chittaranjan", "Low-income Group Rest House at Durgapur", "Low-income group Rest House at Digha (or Farasganj)", "Low-income group Rest House at Suri" and "Tourist Publicity" could not be utilised due to non-completion of preliminaries viz., non-acquisition of land and non-finalisation of plan and estimates, relating to the Schemes.

Grant No. 49.—Capital Outlay on Schemes of Government Trading

				Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
				Rs.	Rs.	Rs.
Major Head "85A Capital outlay on Schemes of Government Trading".						
<i>Charged—</i>						
<i>Supplementary</i>	..	..		1,72,000	1,71,922	-78
<i>Voted—</i>						
Gross	..	..	..	16,49,32,000	5,71,07,603	-10,78,24,397
Deductions	..	..	..	-17,84,18,000	-7,01,36,593	+10,82,81,407
Net	..	..	..	1	-1,30,28,990	-1,30,28,991
Amount surrendered during the year				..	..	42,45,600

Notes and Comments—

(i) In the voted grant the original budget estimate was framed for a nominal grant of Re. 1 as the estimated recovery was more than the estimated gross expenditure by Rs. 1,34,86,000. The actual position at the end of the year, however, was that the recovery exceeded the expenditure by Rs. 1,30,28,990 thus resulting in a saving of Rs. 1,30,29 lakhs against the estimated saving of Rs. 134.86 lakhs. Out of this saving a sum of Rs. 42.46 lakhs was surrendered on the 31st March, 1962.

Grant No. 49.—Capital Outlay on Schemes of Government Trading—*consold.* 77

(ii) In the following Group Heads the provision was not utilised to a substantial extent :—

(In lakhs of rupees)

				Total Grant.	Actual Expenditure.	Excess + Saving —
(a) A. (1).—Cost of Grain Purchase—						
O	..	..	16,45·77	5,34·47	5,19·20	—15·27
R	..	..	—11,11·30			

The saving of Rs. 11,26·57 lakhs forming 68·4 per cent. of the original provision was mainly due to smaller purchase in consequence of good crop in the State.

(b) A. (4).—Deduct—Receipts and Recoveries on Capital Account—other Receipts.

O	—17,83·12	—7,18·53	—7,00·26	+18·27
R	10,64·59			

The non-utilisation of Rs. 10,82·86 lakhs forming 60·7 per cent. of the original provision was mainly due to lower off-take of (i) Rice (Rs. 692·78 lakhs) and (ii) Wheat and Wheat Product (Rs. 352·32 lakhs) from Fair Price and Modified Ration Shops in consequence of good crop in the State.

Appropriation No. 50.—Public Debt (*Charged*)

	Total Appropriation.	Actual Expenditure.	Excess + Saving —
	Rs.	Rs.	Rs.
Major Head "Debt raised in India".	12,37,66,000	7,82,96,499	—4,54,69,501
<i>Amount surrendered during the year</i> .. .. .	..	..	4,69,59,351

Notes and Comments—

(i) The saving of Rs. 454·70 lakhs in the charged appropriation formed 36·8 per cent. of the original appropriation of Rs. 12,37·66 lakhs.

(ii) The entire surrender was made on the 31st March, 1962.

(iii) Against the amount of Rs. 4,69·59 lakhs surrendered the actual saving came up to only Rs. 454·70 lakhs.

(iv) A case of non-utilisation of provision of fund in the following Group Head is indicated below :—

(In lakhs of rupees).

A II—FLOATING DEBT—OTHER FLOATING LOANS—

A II(a) Cash Credit Advances from State Bank of India.

O	4,00·00	}	—
R	—4,00·00				

Owing to good crop position in the State, no drawal of advance from the State Bank of India for procurement operations was necessary.

Grant No. 50.—Public Debt—concl'd.

(v) In the following Group Head the provision was not utilised to a substantial extent :—

(In lakhs of rupees).

				Total Grant.	Actual Expenditure.	Excess + Saving —
A—III LOANS FROM UNION GOVERNMENT (EXCLUDING LOANS FOR DISPLACED PERSONS AND COMMUNITY DEVELOPMENT PROJECTS)—						
(ii) O	..	..	8,29.86	7,55.34	7,68.80	+ 13.46
R	..	..	- 74.52			

The saving of Rs. 61.06 lakhs in the original provision was mainly due to smaller repayment of fertiliser loan to the Union Government consequent on smaller recovery from the cultivators (Rs. 1,57.97 lakhs) offset mainly by excesses under the heads "Loans for Development Project" (Rs. 81.59 lakhs) and "Loans for Development of Cottage and Small Scale Industries" (Rs. 11.98 lakhs) in consequence of larger payment of instalments of principal of outstanding Central Loans payable during 1961-62 according to the terms and conditions of these loans.

Grant No. 51—Loans and Advances by State Governments—(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."				9,36,27,000	8,38,41,634	- 97,85,366
Amount surrendered during the year				..	..	92,97,231

Notes and Comments—

(i) The saving of Rs. 97.85 lakhs in the grant formed to 10.4 per cent of the original provision of Rs. 9,36.27 lakhs.

(ii) The bulk of the saving (Rs. 92.97 lakhs) was surrendered on the 31st March, 1962.

(iii) In the following Group Heads the provision was not utilised to a substantial extent :—

(In lakhs of rupees).

(1) B—Loans to Municipalities—

O	19.00	13.66	13.80	+ 14
R	- 5.34			

The saving of Rs. 5.20 lakhs forming 27.4 per cent. of the original provision was mainly due to non-completion of formalities by the Municipalities for obtaining loans in respect of the scheme "Urban Water Supply and Sanitation Schemes" (Rs. 4.54 lakhs).

(2) E—Advances to Cultivators—

O	1,01.50	89.65	86.73	- 2.92
R	- 11.85			

The saving of Rs. 14.77 lakhs in the original provision was mainly due to less response from the cultivators for taking loans under the scheme "Scheme for distribution of Chemical Fertiliser".

(In lakhs of rupees).

	Total Grant.	Actual Expenditure.	Excess. + Saving—
(3) F—Advances under Special laws—	5.00	.05	— 4.95

The saving of Rs. 4.95 lakhs forming 99 per cent. of the original provision was mainly due to smaller adjustment of the cost of works undertaken under the Drainage and Embankment Act on completion of works and apportionment of costs thereof.

(4) G—2. Loans under Development Schemes—Third Five-Year Plan—

O	5,68.37	5,28.94	5,35.21	+ 6.27
R	— 39.43			

The savings of Rs. 33.16 lakhs in the original provision were mainly due to (i) less demand of loans under the Scheme "Low-Income Group Housing Schemes" on account of acute scarcity of materials, mainly cement (Rs. 9.36 lakhs) and (ii) (a) commitments of land acquisition charges on account of the 'Road Projects' not fully matured for payment during the year and (b) belated receipt of administrative approval to the execution of the three Dum Dum and Houghly-Chinsurah Municipal Water Supply Schemes by the Corporation (Rs. 30 lakhs).

G
(5) B. 3.—Loans under Centrally Sponsored Schemes outside the State Third Plan—

O	1,44.27	1,07.38	1,05.37	— 2.01
R	— 36.89			

The savings of Rs. 38.00 lakhs forming 27 per cent. of the original provision were mainly due to (i) non-completion of preliminaries regarding execution of 'Mortgage Deeds,' in time being a pre-requisite for obtaining loan in respect of the Scheme "Loans under Subsidised Industrial Housing Schemes—Private Employers' Projects" by the parties concerned (Rs. 15.00 lakhs) and (ii) inability of starting the works on "Sweepers Housing Project" by the Calcutta Corporation under the Slum Clearance Scheme consequent on non-completion of preliminaries by Government regarding sanctioning the same within the year and (b) slow progress of work on "Bustee Rehousing Project" executed by the Calcutta Improvement Trust not foreseen at the time of framing the Budget (25.59 lakhs).



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