



सत्यमेव जयते

Government of West Bengal

**Appropriation Accounts
1960-61**

Recd. from the
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IX
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Government of West Bengal
Finance Department, 1962



38368

Errata to Government of West Bengal Appropriation Accounts, 1960-61

Page 2-4—Heading, Cols. 5 and 6 ..	Read “granted/appropriated” for “granted appropriated.”
Page 2—Col. 2 ..	Read “12 Interest on ordinary Debt” for “12 Interest on Debt.”
Page 10—Against Total ..	Read “Major” for “Majot.”
Page 11—N. B. (i) ..	Read “decretal” for “decreetal” in line 2.
(ii) ..	Read “the 28th March 1961” for “28th March 1961”.
(iii) ..	Read “reimbursed” for “reimbersed.”
Page 14 ..	Insert “B” before Group-head Establishments.
Page 18 ..	Insert “B” before Group-head “charges under the Electricity Acts.”
Page 18—B(ii) ..	Read “Supervisors” for “supervisore.”
Page 23 —Heading, Col. I ..	Read “Major” for “ajor.”
Page 24—Group-head E-2, Col. 4 ..	Read “—48,871” for “—8,5871.”
Page 29—Para. 2, sub-para. 2, line 3	Read “expenditure” for “exppenditure.”
Page 30—Sub-para. (ii), last line ..	Read “manufacture” for “maunufacture.”
Page 32—Group-head D 1(a), Charged, Col. 1.	Read “1,36,000” for “1,36,00” against R.
Page 41—Group-head F, Cols. 3 and 4	Read “9,478” for “948” and “—31” for “—1.”
Page 49—Group-head D(b), Col. 2 ..	Read “4,83,824” for “48,824.”
Page 53—Heading, Major Head and Group-head.	Read “Head” for “Hezd.”
Page 56—Group-head L(5), Explanation for Col. 4, line 2.	Read “State’s” for “States.”
Page 58—Group-head T(6)(i), Gross, Col. 4.	Read “—68,156” for “—6,816.”
Page 59—Group-head W(ii), Explanation for Col. 4, line 1.	Read “larger” for “longer.”
Page 62—Group-head B-3 ..	Read “Mufassal” for “Mufussal.”
Page 82—Group-head F-2(a), Gross, Explanation for Col. 1.	Read “remained” for “temained.”

- Page 86—Group-head E(b)4, Explanation for Col. 4. Insert "Column 4" before it and read "Non-progress" for "progress" in line 1.
- Page 87—Group-head E (b) 6, Explanation for Col. 4, last line. Read "requisitioning" for "requisiting."
- Review, line 1 Insert "only" after the word "Hear" "
- Page 89—N. B., line 2 Read "decretal" for "decreetal."
- Page 98—Group-head E voted, Explanation for Col. 1. Read "Supplementary" for "Supplementry."
- Page 103—Group-head A 1(b), Explanation for Col. 4, last line. Read "non-fixation" for "non-fication."
- Page 104—Group-head A 2(5), Explanation for Col. 4, line 1. Read "required" for "rquired."
- Page 106—Review, Para. 2, line 1 .. Read "gross" for "pross."
- Page 111—Heading Read "Concl'd." for "ld."
- Page 129— Group-head B(II)(e), Explanation for Col. 4. Read "certain" for "cerain."
- Page 130— Heading, Major Head .. Read "Miscellaneous" for 'Miscolleneous.
- Page 134— Group-head K(u), Explanation for Col. 4, line 2. Read "from" for "om."
- Page 135— Note below Surrenders or withdrawal, etc., line 2. Read "48,18,966" for "43,18,966."
- Page 137— Group-head I, Suspense, Explanation for Col. 4. Read "debits" for "details."
- Page 142— Group-head A 1(d)-(G) .. Read "voted" for "oted."
- Page 143— Totals, Grant No. 43 .. Read "Total" for "Totals."
- Page 150— Note below surrenders or withdrawal, etc., line 1. Read "exceeded" for "excluded."

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PART II

Appropriation Accounts of sums expended in the year ended 31st March, 1961, compared with the several sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

Note 1.—(a) Charged items in the Accounts are shown in *italics*.

(b) In the Accounts—

“O” Stands for original grant or appropriation.

“S” Stands for supplementary grant or appropriation.

“R” Stands for such residual modifications in the grant or appropriation as may be sanctioned by a competent authority (i.e., re-appropriations, withdrawals or surrenders).

(c) The figures shown in the second column of the accounts against all Group Heads are the figures as they stand after all modifications including withdrawals or surrenders. But the figures shown in the same column against ‘Totals’ represent merely the totals of the original and supplementary grants or appropriations, unaffected by withdrawals or surrenders. In order to neutralise the effect of reductions made in the charged or voted provision under different Group Heads on account of withdrawals or surrenders, a head “Surrenders or withdrawals within grant or appropriation” is opened, where necessary, after the Group Heads in the accounts. To distinguish this head from the Group Heads, no letter is prefixed to it.

Note 2.—The note under a Group Head mainly explains divergencies between the final figure in column 2 and the actual expenditure in column 3, the difference between which appears in column 4. Such explanations are not given where the variations are comparatively unimportant and call for no comments

Grand Summary of Appropriation Accounts by Grants and Appropriations.

Page	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	6
		Rs.	Rs.	Rs.	Rs.
5	1.—Taxes on Income other than Corporation Tax and Estate Duty—				
	Voted	6,03,000	5,97,668	5,387	..
	Charged	2,000	..	2,000	..
6	2.—Land Revenue—				
	Voted	6,41,65,000	6,18,52,423	23,12,577	..
	Charged	5,100	3,010	2,090	..
12	3.—State Excise Duties	46,13,000	45,03,474	1,09,526	..
13	4.—Stamps	9,70,000	9,85,920	34,080	..
14	5.—Forest	1,23,97,000	1,27,97,854	99,646	..
16	6.—Registration	25,12,000	25,14,282	..	2,282
17	8.—Sales Tax—				
	Voted	25,77,000	25,09,921	67,079	..
	Charged	5,131	5,131	..	..
18	9.—Other Taxes and Duties	12,95,000	11,88,051	1,06,949	..
19	11.—Irrigation—				
	Voted	6,96,14,000	4,17,87,741	2,78,26,259	..
	Charged	86,61,000	82,41,132	4,19,868	..
51	12.—Interest on Debt—				
	Voted	1,000	..	1,000	..
	Charged	4,75,02,000	4,41,27,991	33,74,009	..
84	14.—General Administration—				
	Voted	3,61,49,000	3,64,59,338	..	3,10,338
	Charged	11,70,000	11,88,255	1,745	..
40	15.—Administration of Justice—				
	Voted	95,36,000	97,84,475	..	2,48,475
	Charged	31,87,000	31,57,786	39,214	..
44	16.—Jails	1,10,15,000	1,04,56,972	5,58,028	..
47	17.—Police—				
	Voted	8,40,83,500	8,34,74,340	6,09,160	..
	Charged	36,775	36,773	2	..
51	18.—Ports and Pilotage	13,29,000	13,47,361	..	18,361
52	19.—Scientific Departments	81,000	79,707	1,293	..
53	20.—Charges on account of Education	15,79,96,000	16,76,00,859	..	96,04,859
61	21.—Medical—				
	Voted	6,60,62,000	6,72,71,209	..	12,09,209
	Charged	5,510	5,510	..	..
66	22.—Public Health	3,78,12,000	2,09,06,047	1,67,05,953	..
69	23.—Charges on Account of Agriculture—				
	Voted	4,86,23,000	4,43,08,651	43,14,349	..
	Charged	200	111	89	..
75	24.—Agriculture—Fisheries	36,95,000	22,71,814	14,23,186	..
76	25.—Charges on account of Animal Husbandry.	1,47,33,000	82,21,281	65,16,719	..
78	26.—Charges on account of Co-operative Credit	65,58,000	42,27,976	23,30,024	..
80	27.—Industries—Industries—				
	Voted	1,77,92,000	1,49,82,559	28,09,441	..
	Charged	25,000	5,934	19,066	..
85	28.—Industries—Cottage Industries	1,99,05,000	1,30,25,025	68,79,975	..

**Grand Summary of Appropriation Accounts by
Grants and Appropriations—contd.**

3

Page.	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	6
		Rs.	Rs.	Rs.	Rs.
88	29.—Industries—Cinchona	33,76,000	31,68,919	2,07,081	..
89	80.—Miscellaneous Departments—Fire Services.				
	Voted	89,83,000	89,83,146	..	5,146
	Charged	3,100	3,100	..	..
90	82.—Miscellaneous Departments—Welfare of Scheduled Tribes and Castes and other Backward Classes—				
	Voted	1,40,77,000	1,14,02,444	26,74,556	..
	Charged	172	172	..	..
92	83.—Miscellaneous Departments—Exclud- ing Fire Services and Welfare of Scheduled Tribes, etc.	56,92,000	66,72,406	..	9,80,406
96	84.—Civil Works—				
	Voted	4,69,34,000	4,42,91,662	26,42,338	..
	Charged	18,81,000	19,13,527	..	32,527
103	85.—Famine	8,03,81,000	7,56,25,845	47,55,155	..
107	86.—Privy Purses and Allowances of In- dian Rulers	1,85,000	1,72,758	12,242	..
108	87.—Superannuation Allowances and Pen- sions—				
	Voted	1,64,50,000	1,63,77,207	..	4,27,207
	Charged	2,03,000	2,95,718	7,322	..
112	88.—Charges on account of Stationery and Printing	82,28,000	79,66,131	3,61,869	..
115	89.—Miscellaneous—Contributions—				
	Voted	2,01,99,100	1,99,94,428	2,04,672	..
	Charged	10,07,000	8,30,183	1,76,817	..
116	40.—Miscellaneous—Other Miscellaneous Expenditure—				
	Voted	14,00,07,000	11,96,71,216	2,03,35,784	..
	Charged	69,000	80,181	48,819	..
123	41.—Miscellaneous—Expenditure on Dis- placed Persons—				
	Voted	5,74,34,000	5,26,15,034	48,18,966	..
	Charged	33,04,000	33,04,041	..	41
136	42.—Community Development Projects—				
	Voted	4,74,86,000	2,73,42,605	2,01,43,395	..
	Charged	31,09,000	29,75,803	1,33,197	..
141	43.—Extraordinary Charges—				
	Voted	2,16,09,000	2,07,84,713	8,24,287	..
	Charged	5,000	6,244	..	1,244
144	44.—Pre-partition Payments	6,50,000	3,80,118	2,69,882	..
145	47.—Road and Water Transport Schemes—				
	Voted	4,36,77,002	98,76,961	3,38,00,041	..
	Charged	23,93,000	..	23,93,000	..
149	7.—Taxes on Vehicles—Charged	4,50,000	4,50,000	..	..
150	10.—Interest—Charged	22,54,000	22,74,324	..	20,324

**Grand Summary of Appropriation Accounts by
Grants and Appropriations—concl'd.**

Page.	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	6
		Rs.	Rs.	Rs.	Rs.
151	18.—Appropriation for Reduction or Avoidance of Debt—Charged.	2,49,40,000	2,49,40,000	..	..
152	49.—Public Debt—Charged	10,82,48,000	5,28,37,434	5,54,10,566	..
153	45.—Multipurpose River Schemes ..	5,75,55,000	2,60,86,000	3,15,19,000	..
154	46.—Civil Works—				
	Voted	9,12,99,000	6,44,69,668	2,68,29,332	..
	Charged	1,56,000	280	1,55,720	..
161	48.—Capital Outlay on Schemes of State Trading—				
	Voted	1	—2,11,42,356	2,11,42,357	..
	Charged	36,000	35,709	291	..
164	50.—Loans and Advances by State Government.	9,47,19,000	7,70,88,481	1,76,85,519	..
	Totals—				
	Voted	1,42,83,62,608	1,18,02,81,824	26,08,87,057	1,28,06,278
	Charged	20,87,62,988	14,66,38,849	6,21,78,775	54,636
				Net saving. ..	24,80,80,779
				Net saving. ..	6,21,24,139
	Grand Total	1,63,71,25,591	1,32,69,20,673	32,30,65,832	1,28,60,914

The expenditure shown above does not include an amount of Rs. 9,607 met by advances from the Contingency Fund which were not subsequently reimbursed to the Fund during the year by taking a vote of the Legislature.

The details of this expenditure are as follows:—

Major Head	Amount	Remarks
7.—Land Revenue	Rs. 9,595	Advance sanctioned on 26th March, 1961.
47.—Miscellaneous Departments	Rs. 12	Out of Rs. 518 sanctioned on 12th December, 1960, only Rs. 506 was recovered during the year.
Amounts of excess—		Rs.
Voted (See paragraph 4 of the Audit Report)	.. ..	1,28,06,278
Charged (See paragraph 5 of the Audit Report)	.. ..	54,636

The account above has been examined under my direction in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947, read with Article 149 of the Constitution of India. I am assured that my officers have obtained all the information and explanations that they have required and according to the best of my information I certify that the account above is correct, subject to the observations in the Audit Report, 1962.

A. K. ROY,

Comptroller and Auditor General of India.

New Delhi,
The 10/2

**Grant No. 1.—Taxes on Income Other than Corporation
Tax and Estate Duty**

5

(See also the Audit Report)

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "4—Taxes on Income other than Corporation Tax"						
A—COLLECTION OF AGRICULTURAL INCOME-TAX—						
<i>Charged—</i>				Rs.		
<i>O</i>	..	..	2,000	}	..	..
<i>R</i>	..	..	-2,000			
<i>Voted—</i>						
<i>O</i>	..	..	5,95,000	}	6,01,760	5,97,663
<i>S</i>	..	..	8,000			
<i>R</i>	..	..	-1,240			
Surrenders or withdrawals within Grant or Appropriation—						
<i>Charged—</i>						
<i>R</i>	..	..	2,000	2,000	..	-2,000
<i>Voted—</i>						
<i>R</i>	..	..	1,240	1,240	..	-1,240
Total—Grant No. I.—						
<i>Charged</i>	..	..	..	2,000	..	-2,000
<i>Voted</i>	..	..	..	6,03,000	5,97,663	-5,337

Grant No. 2.—Land Revenue

(See also the Audit Report)

Major Head and Group Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "7—Land Revenue"				
A.—CHARGES OF ADMINISTRATION—				
A(a)—General Establishment—				
Rs.				
A(a)(1).—Gross—				
O	33,42,500	} 37,87,490	39,73,138	+1,85,648
R	4,44,990			
A(a)(2).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—				
O	-5,96,200	} -4,77,914	-1,96,466	+2,81,448
R	1,18,286			
Column 4.—Mainly due to non-adjustment within the year of the recoveries for want of particulars of credits.				
A(a).—Record-room Establishment—				
O	94,800	} 97,698	95,644	-2,054
R	2,898			
A(d).—Kanungo Establishment—				
O	12,300	} 13,800	13,746	-54
R	1,500			
A(e).—Road Cess Valuation and Revaluation Establishment—				
A(e)(1).—Gross—				
O	22,000	} 15,200	15,062	-138
R	-6,800			
A(e)(2).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—				
O	-22,000	} -12,000	-12,767	-767
R	10,000			
A(f).—Primary Education Cess Establishment—				
A(f)(1).—Gross—				
O	12,700	} 8,116	12,170	+4,054
R	-4,584			
A(f)(2).—Deduct—				
O	-12,700	} -60,000	-56,584	+3,416
R	-47,300			

Grant No. 2.—Land Revenue—contd.

7

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "7—Land Revenue"—contd.						
A(g).—Charges connected with Estates attached under Section 99 of the Cess Act, 1880—						
				Rs.		
A(g)(1).—Gross—						
O	..	..	9,000	} 12,171	12,171	..
R	..	..	3,171			
A(g)(2).—Deduct				..	-9,000	-11,907
						-2,907
A(h).—Administration of Chapter III of the West Bengal Land Reforms Act, 1955, relating to Bargadars—						
O	..	..	86,000	} 1,78,000	1,65,470	-12,530
R	..	..	92,000			
B.—MANAGEMENT OF GOVERNMENT ESTATES—						
B(a).—Collection of Revenue—						
<i>Charged—</i>						
O	..	..	1,000	} ..	..	..
R	..	..	-1,000			
<i>Voted—</i>						
O	..	..	1,42,31,300	} ..	..	..
R	..	..	-1,42,31,300			
B(b).—Outlay on Improvements—						
O	..	..	68,00,000	} ..	..	..
R	..	..	-68,00,000			
B(c).—Rates, etc.—				..	1,25,000	1,05,748
						-19,252
Column 4.—See paragraph 1 of the Review.						
B(e).—Land Utilisation Board—				..	25,000	..
						-25,000

Column 4.—Reasons for the variation and the non-surrender of the saving have not been furnished by the Department.

Grant No. 2.—Land Revenue—*contd.*

Major Head and Group Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "7—Land Revenue"—<i>contd.</i>			
D.—SURVEY, SETTLEMENT AND RE- CORD OPERATIONS—			
	Rs.		
D(a).—Controlling Office—			
O	37,600	37,069	37,083
R	-531			+14
D(b).—Drawing Office—			
D(b)(1).—Gross—			
O	1,26,100	1,12,536	1,10,890
R	-13,564			-1,646
D(b)(2).—Deduct—			
O	-3,000	-4,900	-4,834
R	-1,900			+66
D(c).—Major settlement Operations in connection with Estate Acquisition Scheme—			
O	66,55,000	66,14,163	66,04,227
R	-40,837			-9,936
D(d).—Major Survey operations—			
O	88,500	90,815	89,780
R	2,315			-1,035
D(e).—Survey School—			
O	53,400	75,940	63,510
R	22,540			-12,430
D(f).—Training of Officers in Survey and Settlement Works—			
O	35,000	25,697	23,643
R	-9,303			-2,054
D(g).—Demarcation of boundary between West Bengal and East Pakistan—			
D(g)(1).—Gross—	.. ..	2,85,000	2,21,946
			-63,054
Column 4.— <i>See</i> paragraph 1 of the Review.			
D(g)(2).—Deduct—	.. ..	-2,85,000	-2,22,561
			+62,439
Column 4.— <i>See</i> paragraph 1 of the Review.			

Grant No. 2.—Land Revenue—contd.

9

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "7—Land Revenue"—contd.						
E.—LAND RECORDS—				Rs.		
O	..	..	72,400	} 63,579	63,299	—280
R	..	..	—8,821			
F.—ASSIGNMENTS AND COMPENSATIONS—						
F(a).—Pensions in lieu of resumed lands—						
O	..	..	2,400	} 1,200	1,200	..
R	..	..	—1,200			
F(b).—Malikana—						
O	..	..	1,000	} 2,900	380	—2,520
R	..	..	1,900			
F(c).—Miscellaneous Land Revenue Compensations (Sayer Compensation)—						
O	..	..	5,000	} 4,300	6,815	+2,515
R	..	..	—700			
F(d).—Annuities for Religious and Charitable Units, etc.—						
O	..	..	20,00,000	} 13,47,878	13,42,582	—5,296
R	..	..	—6,52,122			
F(e).—Compensation in lieu of lands acquired under the Estates Acquisition Scheme—Temporary Establishment and other charges—						
O	..	..	89,55,500	} ..	..	..
R	..	..	—89,55,500			
F(f).—Payment to Union Boards on account of resumed Chowkidari Chakran Lands acquired under the Estates Acquisition Act—						
O	..	..	2,90,000	} 3,00,700	3,09,175	+8,475
R	..	..	10,700			

Grant No. 2.—Land Revenue—*contd.*

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "7—Land Revenue"—<i>concl.</i>						
G.—EXPENDITURE IN CONNECTION WITH EX-ZAMINDARI ESTATES—						
G(a).—Collection of Revenue—						
				Rs.		
<i>Charged—</i>						
<i>S</i>	..	..	4,100	5,100	3,010	—2,090
<i>R</i>	..	..	1,000			
<i>Voted—</i>						
<i>R</i>	..	..	1,36,71,300	1,36,71,300	1,32,43,284	—4,28,016
G(b).—Outlay on Improvements—						
<i>S</i>	..	..	47,00,000	1,35,60,000	1,26,74,910	—8,85,090
<i>R</i>	..	..	88,60,000			
G(c).—Temporary establishment and other charges for payment of compensation—						
<i>R</i>	..	..	86,84,049	86,84,049	86,66,034	—18,015
I.—WORKS—	..	..	..	25,400	31,758	+6,358
<hr/>						
Total—Major Head „7—Land Revenue”—						
<i>Charged—</i>						
<i>O</i>	..	..	1,000	5,100	3,010	—2,090
<i>S</i>	..	..	4,100			
<i>Voted—</i>						
<i>O</i>	..	..	4,24,65,000	4,83,16,187	4,73,78,546	—9,37,641
<i>S</i>	..	..	47,00,000			
<i>R</i>	..	..	11,51,187			
<hr/>						

Grant No. 2.—Land Revenue—concl'd.

11

Major Head and Group Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "65—Payment of Compensation to Land Holders on the abolition of the Zamindary system.			
H.—COMPENSATION—			
H-1.—Ad-interim compensation in lieu of acquired lands—			
	Rs.		
O	1,70,00,000	} 1,45,14,450	1,44,75,191
R	—24,85,550			—39,259
H-2.—Deduct—Receipts and Recoveries on Capital Account—			
R	—1,766	—1,766	+ 452
<hr/>			
Total—Major Head "65—Payment of Compensation to Land holders on the abolition of the Zamindary system"—			
O	1,70,00,000	} 1,45,12,684	1,44,73,877
R	—24,87,316			—38,807
<hr/>			
Surrenders or withdrawals within Grant or Appropriation—			
Voted—			
R. Gross	14,13,449	14,13,449	.. —14,13,449
R. Deductions	—77,320	—77,320	.. + 77,320
<hr/>			
Total—Grant No. 2—			
<i>Charged</i>		5,100	3,010 —2,090
Voted—			
Gross		6,50,92,900	6,23,61,773 —27,31,127
Deductions		—9,27,900	—5,09,350 + 4,18,550
Net		6,41,65,000	6,18,52,423 —23,12,577

N.B.—An expenditure of Rs. 9,595, was also incurred under Group Head D(g) in connection with the payment of decretal amounts against an advance of Rs. 9,595 from the Contingency Fund sanctioned on 28th March, 1961. The amount was not reimbursed to that Fund during the year by taking a vote of the Legislature.

REVIEW.

Explanations for variations have not been furnished by the controlling officers in case of 4 Group Heads (out of 5).

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

(See also the Audit Report) *

Major Head and Group Head.				Final Grant.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "3.—State Excise Duties"						
A.—SUPERINTENDENCE—						
Rs.						
A(I).—Superintendence—						
O	..	..	9,04,800	8,87,700	8,68,234	—19,466
S	..	..	19,000			
R	..	..	—36,100			
A(II).—Superintendence—Opium Rationing—						
O	..	..	3,600	1,500	1,420	—80
R	..	..	—2,100			
B.—DISTRICT CHARGES—						
B(I).—District Charges—						
O	..	..	34,01,100	35,11,700	34,77,424	—34,276
S	..	..	69,400			
R	..	..	41,200			
B(II).—District charges—Opium Rationing				16,500	15,900	—600
D.—COST PRICE OF OPIUM SUPPLIED TO STATE EXCISE DEPARTMENT—						
O	..	..	1,60,000	1,91,600	1,37,032	—54,568
S	..	..	31,600			
* Column 4—Due to non-adjustment of the full debit received from the Government of Uttar Pradesh on account of supply of opium for want of requisite information.						
F.—WORKS—						
O	..	..	3,000	4,000	3,464	—536
S	..	..	4,000			
R	..	..	—3,000			
Total—Grant No. 3.—				46,13,000	45,03,474	—1,09,526

Grant No. 4.—Stamps (All Voted)

13

(See also the Audit Report)

Major Head and Group Head.	Final Grant.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "9—Stamps".			
A.—NON-JUDICIAL—			
A.1.—Superintendence—			
	Rs.		
O	89,000	} 80,000	83,770
R	—9,000			+3,770
A.2.—Charges for the Sale of Stamps (Discount)—			
O	3,80,000	} 4,12,000	5,13,496
R	32,000			+1,01,496
<i>Column 4.—Fluctuating item of expenditure.</i>			
A.3.—Cost of Stamps supplied from Central Stamp Stores—			
O	2,10,000	} 1,56,000	1,21,138
R	—54,000			—34,862
<i>Column 4.—Book debit bills not received during the year.</i>			
B.—JUDICIAL—			
B.1.—Superintendence—Proportion transferred from Non-Judicial—			
O	45,900	} 40,000	41,721
R	—5,900			+1,721
B.2.—Charges for the Sale of Stamps (Discount)—			
O	55,100	} 64,000	68,549
R	8,900			+4,549
B.3.—Cost of Stamps supplied from Central Stamp Stores—			
O	1,90,000	} 1,17,000	1,07,246
R	—73,000			—9,754
Surrenders or withdrawals within Grant—			
R	1,01,000	1,01,000	..
—1,01,000			
Against the amount of Rs. 1,01,000 surrendered the actual saving came up to only Rs.34,080.			
<hr/>			
Total—Grant No. 4—	..	9,70,000	9,35,920
			—34,080
<hr/>			
		..	
		..	

Grant No. 5.—Forest (All Voted)

(See also the Audit Report)

Major Head and Group Head.				Final Grant.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "10.—Forest".						
A.—CONSERVANCY AND WORKS—						
A.I.—Timber and other produce removed from the forests by Government Agency—						
O	..	..	12,27,000	} 13,62,627	13,62,843	+216
R	..	..	1,35,627			
A.II.—Timber and other produce removed from the forests by consumers and Purchasers—						
R	..	..	4,70,000	} 5,37,658	5,37,566	—92
R	..	..	67,658			
A.III.—Construction, purchase, maintenance, etc.—						
O	..	..	6,88,100	} 6,91,733	6,91,322	—411
R	..	..	3,633			
A.IV.—Conservancy and Regeneration—						
O	..	..	4,28,000	} 4,98,934	4,98,539	—395
R	..	..	70,934			
A.V.—Miscellaneous—						
O	..	..	19,19,100	} 18,09,346	18,76,654	+67,308
R	..	..	—1,09,754			
A.VIII.—Deduct—Amount recoverable from other Governments, Departments, etc.—						
O	..	..	—14,00,000	} —13,85,108	—14,50,314	—65,206
R	..	..	14,892			
—ESTABLISHMENTS—						
O	..	..	44,17,200	} 44,60,901	44,51,898	—9,003
R	..	..	43,701			
B.1.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—						
O	..	..	—23,000	} —32,629	—32,067	+562
R	..	..	—9,629			

Grant No. 5.—Forest—concl'd.

15

Major Head and Group Head.				Final Grant.	Actual Expenditure.	Excess + Saving —	
1				2	3	4	
				Rs.	Rs.	Rs.	
Major Head "10.—Forest"—concl'd.							
C.—GRANTS-IN-AID, ETC.—							
			Rs.				
O	..	..	2,300	} 2,130	2,100	—21
R	..	..	—170			
E.—CHARGES IN ENGLAND—HIGH COMMISSION OF INDIA—							
O	..	..	9,800	} 4,800	4,782	—18
R	..	..	—5,000			
F.—DEVELOPMENT SCHEMES—							
F.(i)(a).—First Five-Year Plan—				..	1,85,000	1,84,385	—615
F.(ii).—Second Five-Year Plan—							
O	..	..	49,73,000	} 47,61,608	46,69,637	—91,971
R	..	..	—2,11,392			
For rounding—							
O	..	..	500	} ..	..	..
R	..	..	—500			
Surrenders or withdrawals within Grant—				..			
R. Gross	..	..	5,263	5,263	..	—5,263
R. Deductions	..	..	—5,263	—5,263	..	+5,263
Total—Grant No. 5—							
Gross	..	..	..	1,43,20,000	1,42,79,735	—40,265
Deductions	..	..	..	—14,23,000	—14,82,381	—59,381
Net	..	..	..	1,28,97,000	1,27,97,354	—99,646

Grant No. 6.—Registration (All Voted)

(See also the Audit Report)

Major Head and Group Head.				Final Grant.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "11.—Registration".						
A.—SUPERINTENDENCE—						
			Rs.			
O	—	—	1,03,400	94,800	95,294	+ 494
R	..	..	—8,600			
B.—DISTRICT CHARGES—						
O	..	..	23,26,200	24,12,800	24,22,318	+ 9,518
S	..	..	89,000			
R	..	..	—2,400			
B.1.—Deduct—Establishment charges recoverable from Other Governments, Departments, etc.						
	..	..	..	—6,600	—3,330	+ 3,270
Surrenders or withdrawals within Grant—						
R	..	..	11,000	11,000	..	—11,000
The surrender of Rs. 11,000 was not justified since the actual expenditure exceeded the final grant by Rs. 2,282.						
Total—Grant No. 6—				<hr/>		
Gross	..	..	..	25,18,600	25,17,612	—988
Deductions	..	..	..	—6,600	—3,330	+ 3,270
Net	..	..	..	25,12,000	25,14,282	+ 2,282
				<hr/>		

REVIEW.

Even though there was a saving of Rs. 988 in the Gross expenditure the net indicated an excess of Rs. 2,282 due to the 'Net Voting System' obtaining in the State.

Grant No. 8.—Sales Tax

17

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "12-A—Sales Tax".						
A.—COLLECTION CHARGES—						
				Rs.		
<i>Charged—</i>						
<i>S</i>	..	..	5,131	5,131	5,131	—
<i>Voted—</i>						
O	..	..	25,77,000	} 25,38,800	25,09,921	—28,879
R	..	..	—38,200			
Surrenders or withdrawals within Grant or Appropriation—						
<i>Voted—</i>						
R	..	..	38,200	38,200	..	—38,200
Total—Grant No. 8—				<hr/>		
<i>Charged</i>	..	—	—	5,131	5,131	..
<i>Voted</i>	..	—	—	25,77,000	25,09,921	—67,079
				<hr/>		

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

(See also the Audit Report)

Major Head and Group Head.	Final Grant.	Actual Expenditure.	Excess + Saving —	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "13.—Other Taxes and Duties"—				
A.—COLLECTION CHARGES—				
Rs.				
A(i).—Entertainment Tax—				
O	1,23,600	98,550	95,995	
R	-25,050			
A(ii).—Betting Tax ..	10,000	10,000	..	
A(iii).—Taxes on Entry of goods in local areas—				
O	3,68,000	3,42,000	3,28,867	
R	-26,000			
L.—CHARGES UNDER THE ELECTRICITY ACTS—				
B(i).—Electric Inspector—				
O	3,30,100	3,16,560	3,13,379	
R	-13,540			
B(ii).—Charges connected with the Examination of Electrical Supervisors, Certificates and Workmen's permits—				
O	20,000	22,000	23,174	
R	2,000			
B(iii).—Charges connected with the Administration of the West Bengal Lifts and Escalators Act, 1955—				
O	22,800	19,937	19,352	
R	-2,863			
B(iv).—Charges connected with the Administration of Bengal Electricity Duty Act, 1935—				
O	4,20,500	4,03,200	3,97,284	
R	-17,300			
Surrenders or withdrawals within Grant—				
R	82,753	82,753	..	
Total—Grant No. 9—	..	12,95,000	11,88,051	-1,06,949

Grant No. 11.—Irrigation

19

(See also the Audit Report)

Major Head and Group Head.	Final Grant for Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "XVII.—Irrigation, Navigation, Embankment and Drainage Works (Commercial)".			
<i>Deduct—Working Expenses—</i>			
A.—IRRIGATION WORKS—UNPRODUCTIVE WORKS—			
A-8.—Extensions and Improvements—			
	Rs.		
O	10,000	} 9,225	..
R	-775		
<i>Column 4.—See paragraph 1 of the Review.</i>			
A-9.—Maintenance and Repairs—			
<i>Charged—</i>			
R	19,551	19,551	19,551
<i>Voted—</i>			
O	9,00,000	} 6,04,100	5,66,914
R	-2,95,900		
A-10.—Establishment—Revenue Establishment—			
O	4,20,000	} 4,01,509	3,78,338
R	-18,491		
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—UNPRODUCTIVE WORKS—			
B-1.—Extensions and Improvements—			
O	4,000	} ..	..
R	-4,000		
B-2.—Maintenance and Repairs—			
O	10,20,000	} 10,51,950	9,91,787
R	31,950		
B-3.—Establishment—Revenue Establishment—			
O	1,30,000	} 1,06,325	1,23,951
R	-23,675		
<i>Column 4.—See paragraph 1 of the Review.</i>			
Total—Major Head "XVII.—Irrigation, Navigation, Embankment and Drainage Works (Commercial)."			
<i>Deduct—Working Expenses—</i>			
<i>Charged—</i>			
R	19,551	19,551	19,551
<i>Voted—</i>			
O	24,84,000	} 21,73,109	20,60,990
R	-3,10,891		
-1,12,119			

Grant No. 11.—Irrigation—*contd.*

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues."						
C.(A).—IRRIGATION WORKS—WORKS (NON-COMMERCIAL)—						
C-1.—Works	..	..	Rs.	..	641	+ 641
C-3.—Extensions and Improvements—						
R	..	..	1,928	1,928	1,928	..
C-4.—Maintenance and Repairs—						
O	..	..	40,000	} 34,415	25,403	- 9,012
R	..	..	- 5,585			
C-5.—Establishment—Revenue Establish- ment—						
O	..	..	45,000	} 47,526	40,253	- 7,273
R	..	..	2,526			
C-6.—Development Schemes—Second Five- Year Plan—						
O	..	..	12,000	} 7,655	45	- 7,610
R	..	..	- 4,345			
C-6(i).—Spill over from the First Five-Year Plan—						
R	..	..	8,516	8,516	1,094	- 7,422
Miscellaneous Expenditure—						
C-7.—Other Charges—						
O	..	..	24,67,000	} 3,90,690	1,58,296	- 2,32,394
R	..	..	- 20,76,310			
<i>Column 4.—See paragraph 1 of the Review.</i>						
C-8.—Development Schemes—Second Five- Year Plan—						
O	..	..	13,00,000	} 2,06,270	1,17,909	- 88,361
R	..	..	- 10,93,730			
<i>Column 4.—See paragraph 1 of the Review.</i>						

Major Head and Group Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues"—<i>contd.</i>			
C-8(1).—Spill over from the First Five-Year Plan .. —	—	17,262	+ 17,262

Column 4.—See paragraph 1 of the Review.

Rs.						
C-9.—Tools and Plant—						
O	1,44,000	} 67,700	62,679	—5,021		
R — —	—76,300					
C-10.—Suspense—						
O	—2,000	} 15,000	—14,094	—29,094		
R	17,000					

Column 4.—Mainly due to non-submission of bills by the suppliers. See also the Annexure.

C-11.—Establishment—						
O — ..	9,00,000	} 6,63,180	8,98,576	+2,35,396		
R	—2,36,820					

Column 4.—See paragraph 1 of the Review.

**D.(B).—NAVIGATION, EMBANKMENT AND
DRAINAGE WORKS—WORKS (NON-
COMMERCIAL)—**

D-1.—Works—						
O	2,95,100	} 3,17,344	2,13,856	—1,03,488		
R	22,244					

Column 4.—See paragraph 1 of the Review.

D-3.—Extensions and Improvements—						
O	1,22,100	} 62,081	23,781	—38,300		
R	—60,019					

Column 4.—See paragraph 1 of the Review.

D-4.—Maintenance and Repairs—						
O	45,00,000	} 51,58,000	46,77,815	—4,80,185		
R	6,58,000					

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Grant No. 11.—Irrigation—*contd.*

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues"—<i>contd.</i>						
D-5.—Establishment—						
				Rs.		
D-5(1).—Revenue Establishment—						
O	..	..	28,800	} 27,684	14,203	-13,481
R	..	..	-1,116			
<i>Column 4.—See paragraph 1 of the Review.</i>						
D-5(2).—General Establishment—						
<i>Charged—</i>						
R	..	..	465	465	..	-465
<i>Voted—</i>						
O	..	..	35,00,000	} 39,79,296	36,12,635	-3,66,661
R	..	..	4,79,296			
<i>See paragraphs 2 and 3 of the Review.</i>						
D-5(3).—Establishment under Collector for collection of Revenue on account of Zamin- dary Embankment under the Contract System—						
O	..	..	11,000	} 10,496	9,619	-877
R	..	..	-504			
D-6.—Tools and Plant—						
O	..	..	4,50,000	} 7,17,113	6,22,055	-95,058
R	..	..	2,67,113			
<i>Column 4.—See paragraph 1 of the Review. See also paragraph 2 of the Review.</i>						
D-7.—Suspense—						
O	..	..	-1,31,000	} 4,55,356	7,23,423	+2,68,067
R	..	..	5,86,356			
<i>Column 4.—See paragraph 1 of the Review and also the Annexure.</i>						
D-8.—Development Schemes—Second Five- Year Plan—						
O	..	..	33,50,000	} 16,40,672	13,53,249	-2,87,423
R	..	..	-17,09,328			
<i>Column 4.—See paragraph 1 of the Review.</i>						
D-8(1).—Spill over from the First Five-Year Plan—						
O	..	..	1,00,000	} 1,03,080	1,11,618	+8,538
R	..	..	3,080			

Major Head and Group Head.				Final Grant or	Actual	Excess +
				Appropriation.	Expenditure.	Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues"—concl'd.						
Rs.						
D-8(3).—Other Schemes—						
O	..	..	81,000	} 25,334	4,663	-20,671
R	..	..	-55,666			
<i>Column 4.—See paragraph 1 of the Review.</i>						
D-8(4).—Centrally Sponsored Schemes—						
O	..	..	4,43,000	} 3,84,000	3,13,900	-70,100
R	..	..	-59,000			
<i>Column 4.—See paragraph 1 of the Review.</i>						
Miscellaneous Expenditure—						
D-12.—Other Charges—						
O	..	..	1,99,000	} 2,04,600	1,65,285	-39,315
R	..	..	5,600			
<i>Column 4.—See paragraph 1 of the Review.</i>						
D-13.—Grants-in-Aid, Contributions, etc. ..				5,000	5,000	..
D-14.—Development Schemes—Second Five-Year Plan—					..	..
O	..	..	7,45,000	} 6,95,700	3,14,507	-3,81,193
R	..	..	-49,300			
<i>Column 4.—See paragraph 1 of the Review.</i>						
D-15.—Reserve for Maintenance and Repairs—						
O	..	..	1,00,000	} ..	..	..
R	..	..	-1,00,000			
D-16.—Establishment— ..				..	5,683	+5,683
<i>Column 4.—See paragraph 1 of the Review.</i>						
Total—Major Head "18—Other Revenue Expenditure financed from Ordinary Revenues"—						
<i>Charged—</i>						
R	..	..	465	465	..	-465
<i>Voted—</i>						
O	..	..	1,87,05,000	} 1,52,28,636	1,34,81,284	-17,47,352
R	..	..	-34,76,364			

Grant No. 11.—Irrigation—*contd.*

Major Head and Group Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "51-A.—Interest on Capital Outlay on Multipurpose River Schemes."			
E.—INTEREST—CHARGED—			
E-1.—Mayurakshi Reservoir Project— Rs.			
O 69,69,000	65,04,786	64,68,628	-36,158
R -4,64,214			
E-2.—Kangsabati Reservoir Project—			
O 16,92,000	18,01,824	17,52,953	-3,5871
R 1,09,824			
Total—Major Head "51-A.—Interest on Capital Outlay on Multipurpose River Schemes"—			
<i>Charged—</i>			
O 86,61,000	83,06,610	82,21,581	-85,029
R -3,54,390			
Major Head "51-B.—Other Revenue Expenditure connected with Multipurpose River Schemes."—			
F.—MAYURAKSHI RESERVOIR PROJECT—			
F-1.—Maintenance and Repairs—			
O 16,00,000	15,62,000	15,75,900	+13,900
R -38,000			
F-2.—Establishment—			
O 11,50,000	12,47,272	11,97,961	-49,311
R 97,272			
F-3.—Hydro-electric Installations—			
O 1,00,000	2,04,300	2,04,251	-49
R 1,04,300			
F-4.—Tools and Plant—			
O 70,000	2,02,600	1,56,431	-46,169
R 1,32,600			
<i>Column 4.—See paragraph 1 of the Review.</i>			
F-5.—Suspense	12,000	25,569	+13,569
<i>Column 4.—Due to adjustment of certain unanticipated old items at the close of the year. See also the Annexure.</i>			
Total—Major Head "51-B.—Other Revenue Expenditure connected with Multipurpose River Schemes"—			
O 29,32,000	32,28,172	31,60,112	-68,060
R 2,96,172			

Grant No. 11.—Irrigation—contd.

25

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "68.—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial)." —						
G.(A).—IRRIGATION WORKS—UNPRODUCTIVE WORKS—						
				Rs.		
G-1.—Works—						
O	..	..	4,00,000	} 73,000	47,971	- 25,029
R	..	..	-3,27,000			
<i>Column 4.—See paragraph 1 of the Review.</i>						
H.(B).—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—DEVELOPMENT SCHEMES—						
H-1.—Spill-over from the First Five-Year Plan—						
O	..	..	6,13,000	} 1,92,000	2,52,499	+ 60,499
R	..	..	-4,21,000			
<i>Column 4.—See paragraph 1 of the Review.</i>						
I.(C).—OTHER WORKS—DEVELOPMENT SCHEMES—						
I-2.—Second Five-Year Plan—						
O	..	..	29,41,000	} 12,23,400	11,36,574	- 86,826
R	..	..	-17,17,600			
Total—Major Head "68.—Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial)." —						
O	..	..	39,54,000	} 14,88,400	14,37,044	- 51,356
R	..	..	-24,65,600			

Major Head "68A—Construction of Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)."—

B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—

J.—Development Schemes—

J-1.—Centrally Sponsored Schemes outside the State Plan—

O	80,00,000	} 60,66,626	52,42,645	- 8,23,981
R	-19,33,374			

Column 4.—See paragraph 1 of the Review.

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "80A—Capital Outlay on Multi-purpose River Schemes"						
DEVELOPMENT SCHEMES—SECOND FIVE-YEAR PLAN						
K.—Mayurakshi Reservoir Project—						
K-1(a).—Dam and Reservoir under Mayurakshi Dam Circle—						
				Rs.		
K-1(a)(1).—Works—					..	
O	..	..	5,90,000	} 1,20,460	76,519	-43,941
R	..	..	-4,69,540			
<i>Column 4.—See paragraph 1 of the Review.</i>						
K-1(a)(2).—Tools and Plant—						
O	..	..	2,000	} ..	..	..
R	..	..	-2,000			
K-1(a)(3).—Establishment—						
				..	54,426	+54,426
<i>Column 4.—See paragraph 1 of the Review. The charges on account of Establishment under the Administrator, Mayurakshi Reservoir Project were distributed equally between this Group Head and K. 2 (3) under orders of Government.</i>						
K-1(a)(4).—Suspense—						
O	..	..	1,45,50,000	} 11,95,700	3,63,988	-8,31,712
R	..	..	-1,33,54,300			
<i>Column 4.—See paragraph 1 of the Review and also the Annexure.</i>						
K-1(a)(5).—Deduct—Receipts and Recoveries on Capital Account—						
O	..	..	-1,00,000	} -2,50,000	-913	+2,49,077
R	..	..	-1,50,000			
<i>Column 4.—See paragraph 1 of the Review.</i>						
K-1(b).—Hydro-electric Installation—						
K-1(b)(1).—Works—						
R	..	..	20,827	20,827	2,510	-18,317
<i>Column 4.—See paragraph 1 of the Review.</i>						
K-1(b)(5).—Deduct—Receipts and Recoveries on Capital Account—						
R	..	..	-6,01,662	-6,01,662	-16	+6,01,646
<i>Column 4.—See paragraph 1 of the Review.</i>						
K-1(c).—Reclamation and Resettlement—						
K-1(c)(1).—Works—						
O	..	..	27,000	} -18,580	-21,591	-3,011
R	..	..	-45,580			
<i>Column 4.—See paragraph 1 of the Review.</i>						

Grant No. 11.—Irrigation—contd.

27

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "80A—Capital Outlay on Multi-purpose River Schemes"—contd.						
K-1(c)(5).—Deduct—Receipts and Recoveries on Capital Account.				..	-2,34,096	-2,34,096
<i>Column 4.—See paragraph 1 of the Review.</i>						
K-2.—Barrage and Irrigation—						
K-2(1).—Works—				Rs.		
O	..	..	40,32,000	} 11,04,600	6,81,647	-4,22,953
R	..	..	-29,27,400			
<i>Column 4.—See paragraph 1 of the Review.</i>						
K-2(2).—Tools and Plant—						
O	..	..	2,000	} -25	-4,755	-4,730
R	..	..	-2,025			
<i>Column 4.—See paragraph 1 of the Review.</i>						
K-2(3).—Establishment—						
O	..	..	15,500	} 17,082	54,426	+37,344
R	..	..	1,582			
<i>Column 4.—See paragraph 1 of the Review.</i>						
<i>See also remarks under K. 1 (a) (3).</i>						
K-2(4).—Suspense—						
O	..	..	3,73,000	} -1,18,600	-59,187	+59,413
R	..	..	-4,91,600			
<i>Column 4.—See paragraph 1 of the Review and also the Annexure.</i>						
K-2(5).—Deduct—Receipts and Recoveries on Capital Account—						
O	..	..	-25,000	} -18,000	-82,481	-64,481
R	..	..	7,000			
<i>Column 4.—See paragraph 1 of the Review.</i>						
K-3.—Establishment under Administrator—						
O	..	..	33,500	} 34,186	..	-34,186
R	..	..	686			
<i>Column 4.—See paragraph 1 of the Review.</i>						
L—KANGSABATI RESERVOIR PROJECT—						
L-1.—Works—						
O	..	..	1,14,52,700	} 1,58,07,900	1,38,11,239	-19,96,661
R	..	..	43,55,200			
<i>Column 4.—See paragraph 1 of the Review.</i>						

Grant No. 11.—Irrigation—*contd.*

Major Head and Group Head.				Final Grant or Appropriation.	Actual expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "80A.—Capital Outlay on Multi- purpose River Schemes"—<i>concl.</i>						
L-2.—Tools and Plant—				Rs.		
O	..	..	89,000	} 1,11,000	1,00,337	- 10,663
R	..	..	22,000			
L-3.—Establishment—						
O	..	..	9,98,700	} 10,06,920	10,77,654	+ 70,734
R	..	..	8,220			
L-4.—Suspense—						
O	..	..	15,08,600	} 9,26,200	6,73,878	- 2,52,322
R	..	..	- 5,82,400			
<i>Column 4.—See paragraph 1 of the Review and also the Annexure.</i>						
L-5.— <i>Deduct</i> —Receipts and Recoveries on Capital Account—						
O	..	..	- 10,000	} - 66,260	- 87,919	- 27,659
R	..	..	- 50,260			
<i>Column 4.—See paragraph 1 of the Review.</i>						
Total—Major Head "80A.—Capital Outlay on Multipurpose River Schemes"—						
O	..	..	3,35,39,000	} 1,92,77,748	1,64,05,666	- 28,72,082
R	..	..	- 1,42,61,252			
Surrenders or withdrawals within Grant or Appropriation—						
<i>Charged—</i>						
R	..	..	3,34,374	3,34,374	..	- 3,34,374
<i>Voted—</i>						
R.	Gross	..	2,13,56,387	2,13,56,387	..	- 2,13,56,387
R.	Deductions	..	7,94,922	7,94,922	..	- 7,94,922
Total—Grant No. 11.—						
<i>Charged</i>				86,61,000	82,41,132	- 4,19,868
<i>Voted—</i>						
Gross				6,97,49,000	4,21,93,166	- 2,75,55,834
Deductions				- 1,35,000	- 4,05,425	- 2,70,425
Net				6,96,14,000	4,17,87,741	- 2,78,26,259

REVIEW.

Explanation for variation has not been furnished by the controlling officer in case of 1 Group Head (out of 41). In 38 cases, the explanations though received, could not be included as they were found to be defective.

2. *Prorata* distribution:—Expenditure on “General Establishment” and “Tools and Plant” varies according to the Works outlay. Provision for these heads is not made separately in the budget under the different Major Heads but appears under a single major Head as shown below:—

Charges.	Major Head and Group Head.
General Establishment ..	18.—Other Revenue Expenditure, etc., Group Head D.5(2)
Tools and Plant ..	18.—Other Revenue Expenditure, etc., Group Head D.6

On the recommendations of the Public Accounts Committee, it was decided, in the interest of effective control of expenditure, that the expenditure shown in the Appropriation Accounts under the above Group Heads should be distributed only in the accounts under the different Major Heads as shown in the statement below:—

Major Heads.	General Estab- lishment [Group Head D.5(2)].	Tools and Plant (Group Head D.6).
	Rs.	Rs.
XVII.—Irrigation, etc. (Commercial)— <i>Deduct</i> —Working Expenses	4,74,949	77,415
18.—Other Revenue Expenditure, etc.	19,54,536	3,28,125
68.—Construction of Irrigation, etc., Works (Commercial) ..	1,19,864	19,098
68A.—Construction of Irrigation, etc., Works (Non-commercial)	9,67,875	1,97,417
80A.—Capital Outlay on Multipurpose River Schemes ..	95,411	..
Total ..	36,12,635	6,22,055

3. The gross establishment charges of the Department of Irrigation and Waterways during the year 1960-61 including 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. 44.13 lakhs, i.e., 29.19 per cent. of the total works outlay of Rs. 1,51.16 lakhs.

An aggregate sum of 0.99 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. 43.14 lakhs and were 28.54 per cent. of the works outlay.

The percentage of both the gross and the net establishment charges to works outlay for the years 1958-59, 1959-60 and 1960-61 are compared below:—

Year.	Works Outlay.	[Figures in lakhs of Rupees]			
		Establishment charges.		Percentage.	
		Gross.	Net.	Gross.	Net.
1958-59	1,47.56	38.58	36.67	26.14	24.85
1959-60	1,37.40	38.67	33.18	28.15	24.15
1960-61	1,51.16	44.13	43.14	29.19	28.54

The increase in the percentages during the year is mainly due to increase in the establishment charges without corresponding increase in the works outlay, i.e., increase in the establishment charges was disproportionate in relation to the increase in the works outlay.

ANNEXURE

Suspense

The minor head "Suspense" accommodates interim transactions in respect of which further operations (generally of payment or adjustment of value) are necessary before the transactions can be considered complete and finally accounted for. The operations in 1960-61, under this minor head were under four 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.

Grant No. 12.—Interest on Ordinary Debt

31

(See also the Audit Report)

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "22.—Interest on Debt and other Obligations".						
A.—INTEREST ON ORDINARY DEBT—						
RUPEE DEBT—						
A-1.—Interest on Permanent Loans—						
Charged—						
			<i>Rs.</i>			
O	..	—	1,53,84,000	} 1,53,85,102	1,51,71,852	—2,13,340
R	—	—	1,192			
A-2.—Discount on loans —						
Charged— .. — —						
				53,000	53,000	..
A-3.—Interest on Cash Credit advances from State Bank—						
Charged—						
O	..	..	1,00,000	} ..	..	..
R	..	..	—1,00,000			
A-4.—Interest on loans taken from Union Government—						
Charged—						
O	..	—	7,46,39,000	} 5,40,76,753	4,84,38,184	—56,38,569
R	..	—	—2,05,62,247			
Column 4.—See paragraph 1 of the Review.						
A-5.—Interest on other loans—						
Charged—						
O	..	..	7,86,000	} 8,28,764	8,22,198	—6,566
R	—	—	42,764			
A-6.—Other Items—						
Charged—						
O	..	..	1,59,000	} 96,881	96,796	—85
R	..	..	—62,119			
B.—INTEREST ON UNFUNDED DEBT—						
State Provident Funds—						
B-1.—Interest on General Provident Fund—						
Charged—						
O	—	..	31,10,000	} 31,70,000	31,94,389	+24,389
R	—	..	60,000			

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

Major Head and Group Head.				Final Grant or	Actual	Excess +
				Appropriation.	Expenditure.	Saving -
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "22.—Interest on Debt and other Obligations"—<i>contd.</i>						
B-2.—Interest on Indian Civil Service Provident Fund—						
				<i>Rs.</i>		
<i>Charged—</i>						
O	..	..	80,000	78,000	77,500	-500
R	..	..	-2,000			
B-3.—Interest on Indian Civil Service (Non-European Members) Provident Fund—						
<i>Charged—</i>	..	..	..	39,000	38,000	-1,000
B-4.—Interest on All Indian Services Provident Fund—						
<i>Charged—</i>	..	..	..	77,000	77,000	..
B-5.—Interest on Contributory Provident Fund—						
<i>Charged—</i>						
O	..	..	2,45,000	1,90,000	1,73,703	-16,297
R	..	..	-55,000			
C.—INTEREST ON OTHER OBLIGATIONS—						
C-1.—Interest on Depreciation Reserve Fund and other Reserve Funds—						
<i>Charged—</i>						
O	..	..	4,51,000	4,39,188	-	-4,39,188
R	..	..	-11,812			
<i>Column 4.—Due to non-adjustment of interest charges for want of settlement as to the rate and amount within the financial year,</i>						
C-2.—Other items—						
<i>Charged—</i>						
R	..	..	20,113	{ 20,113	22	-20,091
<i>Column 4.—See paragraph 1 of the Review.</i>						
Voted—						
O	..	..	1,000	100	..	-100
R	..	..	-900			
D.—TRANSFER TO OTHER ACCOUNTS—						
D-1.—Deduct—Interest transferred to the Commercial Department—						
D-1(a).—Irrigation Department—						
<i>Charged—</i>						
O	..	..	-8,91,000	-10,27,000	-10,67,093	-40,093
R	..	..	-1,36,000			

Grant No. 12.—Interest on Ordinary Debt—concl'd.

33

Major Head and Group Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "22.—Interest on Debt and other Obligations"—concl'd.			
D-1(b).—Multipurpose River Schemes—			
<i>Charged—</i>			
	<i>Rs.</i>		
O	-86,61,000	} -83,06,000	-82,21,581
R	3,55,000		
D-2.—Deduct—Interest transferred to Transport Development for State Buses—			
<i>Charged—</i>			
O	-20,54,000	} ..	..
S	19,89,000		
R	65,000		
D-3.—Deduct—Interest on Capital Advance to the Damodar Valley Corporation—			
<i>Charged—</i>			
O	-3,80,04,000	} -2,03,68,000	-1,47,25,979
R	1,76,36,000			+56,42,021
<i>Column 4.—See paragraph 1 of the Review.</i>			
Surrenders or withdrawals within Grant or Appropriation—			
<i>Charged—</i>			
R. Gross	2,06,69,109	2,06,69,109	.. -2,06,69,109
R. Deductions	-1,79,20,000	-1,79,20,000	.. +1,79,20,000
<i>Voted—</i>			
R	900	900	.. -900
Total—Grant No. 12—			
<i>Charged—</i>			
Gross	9,51,23,000	6,81,42,644	-2,69,80,356
Deductions	-4,76,21,000	-2,40,14,653	+2,36,06,347
Net	4,75,02,000	4,41,27,991	-33,74,009
Voted	1,000	..	-1,000

REVIEW

Explanations for variations have not been furnished by the controlling officer in case of 3 Group Heads (out of 4).

Grant No. 14.—General Administration

(See also the Audit Report).

Major Head and Group Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —		
1	2	3	4		
	Rs.	Rs.	Rs.		
Major Head "25—General Administration".					
A.—HEADS OF STATES AND MINISTERS—					
A.1.—Emoluments of the Governor—					
<i>Charged—</i>	66,000	66,000	..		
A.2.—Entertainment and Hospitality Expenses—					
	Rs.				
<i>Charged—</i>					
O	22,500	} 26,500	} 26,631		
R	4,000			} 69,100	} 58,696
<i>Voted—</i>					
O	62,000				
R	7,100				
			-10,404		
Column 4.—See paragraph 1 of the Review.					
A.(2)i—Deduct—Amount recoverable from the Government of India—					
R	-19,500	-19,500	-2,000		
			+17,500		
Column 4.—See paragraph 1 of the Review.					
A.3—Staff and Household of the Governor—					
<i>Charged—</i>					
O	1,98,300	} 1,90,274	} 1,84,992		
R	-8,026				
A.4—Secretarial staff of the Governor—					
<i>Charged—</i>					
O	1,71,100	} 1,67,630	} 1,65,687		
R	-3,470				
A.5—Expenditure from Contract Allowance—					
<i>Charged</i>	1,38,500	1,38,658	+158		
A.6—Tour Expenses—					
<i>Charged—</i>					
O	54,000	} 49,700	} 72,360		
R	-4,300				
Column 4.—See paragraph 1 of the Review.					
A.8—Ministers (Voted)—					
O	12,59,400	} 13,04,400	} 13,04,572		
S	23,000				
R	22,000				
			+172		

Major Head and Group Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving --
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "25.—General Administration"			
<i>—contd.</i>			
B—STATE LEGISLATURES—			
B.1—Legislative Assembly—			
	Rs.		
<i>Charged—</i>			
O	39,700	36,758	35,653
R	-2,942		
<i>Voted—</i>			
O	9,37,600	11,47,600	11,46,108
S	75,000		
R	1,35,000		
B.2—Legislative Council—			
<i>Charged—</i>			
O	38,200	39,004	38,882
R	804		
<i>Voted—</i>			
O	2,18,000	3,13,000	3,12,175
S	45,000		
R	50,000		
B.3—State Legislatures Secretariat—			
O	6,07,050	6,39,576	6,11,651
S	25,000		
R	7,526		
C—ELECTIONS—			
C.2—Other Election Charges—			
C.2(a)—Preparation and Printing of Electoral Rolls—			
O	5,15,000	6,50,000	5,88,027
S	1,35,000		
C.2(b)—Expenditure on Elections—			
		3,15,000	4,60,122
			+1,45,122

Column 4.—*See* paragraph 1 of the Review.

Grant No. 14.—General Administration—*contd.*

Major Head and Group Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head—"25.—General Administration"				
<i>—contd.</i>				
C.2(c)—By-Elections—	1,20,500	63,803	—56,697	
* Column 4.— <i>See</i> paragraph 1 of the Review.				
C.2(d)—Miscellaneous—	1,00,000	1,00,070	+70	
C.2(f)—Works	2,500	..	—2,500	
C.2(G)— <i>Deduct</i> —Recoveries from the Union Government—				
	Rs.			
O	—5,50,000	—5,74,500	—6,17,500	
R	—24,500			—43,000
D—SECRETARIAT AND HEAD QUARTERS ESTABLISHMENT—				
D.1—Civil Secretariat—				
O	1,15,95,650	1,29,43,048	1,31,16,408	
S	8,08,200			+1,73,360
R	5,39,198			
D.1(i)—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—				
O	—85,350	—86,000	—64,675	
R	—650			+21,325
Column 4.—Non-reimbursement of Government of India's share.				
D.2—Public Service Commission—				
<i>Charged—</i>				
O	4,86,200	4,82,200	4,39,428	
R	—4,000			—42,772
D.2(i)—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—				
<i>Charged—</i>		—49,000	—36	
Column 4.—Non-adjustment due to late receipt of intimation.				
D.3—Board of Revenue—				
O	5,33,000	5,17,700	5,14,851	
R	—15,300			—2,849

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head—"25.—General Administration"						
<i>—contd.</i>						
D.4—Local Fund Audit Establishment—						
			Rs.			
O	..	..	5,25,000	5,66,800	5,56,161	- 10,639
S	..	..	33,000			
R	..	..	8,800			
E—COMMISSIONERS—						
O	..	..	3,91,700	3,97,657	3,93,021	- 4,636
S	..	..	9,300			
R	..	..	- 3,343			
F.—DISTRICT ADMINISTRATION—						
F.1—General Establishment—						
<i>Charged—</i>						
O	..	..	4,000	2,093	..	- 2,093
R	..	..	- 1,907			
<i>Voted—</i>						
O	..	..	1,20,04,500	1,22,96,991	1,25,22,535	+ 2,25,544
S	..	..	5,37,700			
R	..	..	- 2,45,209			
F.1(i)—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—						
O	..	..	- 65,500	- 67,924	- 68,174	- 250
R	..	..	- 2,424			
F.2—Sub-divisional Establishment—						
O	..	..	26,55,000	28,14,991	28,26,293	+ 11,302
S	..	..	1,55,000			
R	..	..	4,991			
F.3—Other Establishment—						
O	..	..	68,600	86,275	82,500	- 3,775
S	..	..	4,800			
R	..	..	12,875			

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head—"25.—General Administration"						
<i>—contd.</i>						
F.3(i)—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—						
			Rs.			
O	..	..	-9,300	-7,849	-7,846	+3
R	..	..	1,451			
G—WORKS—ORIGINAL WORKS—						
O	..	..	60,750	32,876	31,933	-943
S	..	..	29,000			
R	..	..	-56,874			
H—MISCELLANEOUS—						
H.1—Discretionary Grants by Heads of State, etc.—						
O	..	..	85,000	85,600	84,024	-1,576
R	..	..	600			
H.2—Miscellaneous—						
O	..	..	13,04,000	15,21,808	15,01,032	-20,776
S-	..	..	3,41,000			
R	..	..	-1,23,192			
H.3—Rehabilitation Programme—						
O	..	..	5,47,000	5,00,000	5,02,129	+2,129
R	..	..	-47,000			
H.3(i)—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—						
O	..	..	-2,73,500	-2,50,000	-2,32,779	+17,221
R	..	..	23,500			
H.4—Charges in England—High Commission of India.				4,400	4,880	+480

Grant No. 14.—General Administration—concl'd.

39

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving -
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "25—General Administration".						
<i>—concl'd.</i>						
I—DEVELOPMENT SCHEMES—SECOND						
FIVE-YEAR PLAN—						
			Rs.			
O	..	..	10,00,000	} 7,01,000	6,71,316	-29,684
R	..	..	-2,99,000			
For rounding—						
<i>Charged—</i>				500	..	-500
Surrenders or Withdrawals within Grant or Appropriation—						
<i>Charged—</i>						
R	..	..	19,841	19,841	..	-19,841
Voted—						
R. Gross	..	..	1,828	1,828	..	-1,828
R. Deductions	..	..	22,123	22,123	..	-22,123
Against the amount of Rs. 19,841 surrendered in the charged section the actual saving came up to only Rs. 1,745.						
The surrender of Rs. 23,951 in the voted section was not justified since the actual expenditure exceeded the final grant by Rs. 3,10,333.						
<hr/>						
Total—Grant No. 14—						
<i>Charged—</i>						
Gross	..	..	..	12,19,000	11,68,291.	-50,709
Deductions	..	..	..	-49,000	-36.	+48,964
Net	..	..	..	11,70,000	11,68,255	-1,745
<i>Voted—</i>						
Gross	..	..	..	3,71,32,650	3,74,52,307	+3,19,657
Deductions	..	..	..	-9,83,650	-9,92,974	-9,324
Net	..	..	..	3,61,49,000	3,64,59,333	+3,10,333
<hr/>						

REVIEW

Explanations for variations have not been furnished by the controlling officers in case of 5 Group Heads (out of 7).

Grant No. 15.—Administration of Justice

(See also the Audit Report.)

Major Head and Group Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "27—Administration of Justice".			
A.—HIGH COURT—			
<i>Charged—</i>			
A(1)—Judges—			
	Rs.		
<i>O</i>	10,38,500	} 10,28,600	10,27,835
<i>R</i>	-9,900		
A(2)—Original Side—			
Registrar—			
<i>O</i>	10,91,850	} 10,98,950	10,93,314
<i>S</i>	17,600		
<i>R</i>	-10,500			-5,636
A(3)—Appellate Side—			
Registrar—			
<i>O</i>	9,75,800	} 10,09,580	10,07,698
<i>S</i>	34,400		
<i>R</i>	-620			-1,882
B—OFFICIAL ASSIGNEE—			
<i>O</i>	1,05,510	} 1,03,422	1,02,933
<i>R</i>	-2,088			-489
C—OFFICIAL RECEIVER—			
<i>O</i>	1,74,700	} 1,87,277	1,88,019
<i>R</i>	12,577			+742
D—LAW OFFICERS—			
Gross—			
D(1)—English Law Officers	..	91,500	88,560
D(2)—Legal Remembrancer—			
<i>O</i>	7,71,600	} 8,35,293	8,30,172
<i>S</i>	38,000		
<i>R</i>	-25,603			-5,121

Grant No. 15.—Administration of Justice—contd.

41

Major Head and Group Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "27— Administration of Justice"			
<i>—contd.</i>			
D(3)—Mufassal Establishment—			
	Rs.		
O	3,06,600	3,76,366	3,54,740
S	36,000		
R	33,766		
D(4)— <i>Deduct</i> —Establishment charges re- coverable from other Governments, De- partments, etc.	—4,000	..	+4,000
Column 4.—Explanation for variation has not been furnished by the Controlling Officer.			
E—ADMINISTRATOR GENERAL AND OFFICIAL TRUSTEE—			
O	3,28,600	3,63,205	3,61,589
S	34,000		
R	605		
F—CORONERS' COURT—			
O — ..	9,400	9,509	9 4 8
R	109		
G—PRESIDENCY MAGISTRATES' COURTS—			
G(1)— Presidency Magistrates—			
O	4,74,300	4,81,381	5,00,898
R	7,081		
G(2)— Municipal Magistrates—			
O — ..	1,41,850	1,42,059	1,44,130
R — ..	209		
G(3)— Juvenile Court—			
O	48,200	51,526	51,646
R — ..	3,326		
H— CIVIL AND SESSIONS COURTS—			
H(1)— Civil and Sessions Courts—			
O — ..	46,98,000	50,43,013	53,34,654
S — ..	4,43,000		
R — ..	—97,987		

Grant No. 15.—Administration of Justice—*contd.*

Major Head and Group Head.				Final Grant or	Actual	Excess +
				Appropriation.	Expenditure.	Saving -
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "27—Administration of Justice"						
<i>—contd.</i>						
H(2) Process Serving Establishment—						
			Rs.			
O	..	..	9,26,000	9,16,500	8,97,840	-18,669
R	..	..	-9,491			
H(3)—Court under the Workmen's Compensation Act and Payment of Wages Act—						
O	..	..	99,000	1,09,345	1,09,214	-131
R	..	..	10,345			
H(4)—City Civil and Sessions Court—						
O	..	..	2,61,300	2,96,321	2,98,025	+1,704
R	..	..	35,021			
I—COURTS OF SMALL CAUSES—						
O	..	..	4,31,100	3,91,151	3,99,365	+8,234
R	..	..	-39,949			
J—CRIMINAL COURTS—						
O	..	..	28,800	33,480	30,360	-3,120
R	..	..	4,680			
K—PLEADERSHIP AND MUKTEARSHIP EXAMINATION CHARGES—						
O	..	..	6,200	6,470	6,460	-10
R	..	..	270			
L—SHERIFF AND REPORTER—						
<i>Charged—</i>						
O	..	..	28,450	28,404	28,400	-4
R	..	..	-46			
<i>Voted—</i>						
O	..	..	86,000	77,638	76,372	-1,266
R	..	..	-8,362			

Major Head and Group Head.	Final Grant or Appropriation,	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "27—Administration of Justice" —concl'd.			
M—CHARGES IN ENGLAND—HIGH COM- MISSION OF INDIA—			
<i>Charged—</i>			
	Rs.		
<i>O</i>	400	560	539
<i>R</i>	160		
For rounding		340	..
			—340
Surrenders or withdrawals within Grant or Appropriation—			
<i>Charged—</i>			
<i>R</i>	20,906	20,906	..
			—20,906
<i>Voted—</i>			
<i>R</i>	24,195	24,195	..
			—24,195
The surrender of Rs. 24,195 in the voted section was not justified since the actual expenditure exceeded the final grant by Rs. 2,48,475.			
Total—Grant No. 15—			
<i>Charged</i>		31,87,000	31,57,786
			—29,214
<i>Voted—</i>			
Gross		95,40,000	97,84,475
			+2,44,475
Deductions		—4,000	..
			+4,000
Net		95,36,000	97,84,475
			+2,48,475

Grant No. 16.—Jails—(All Voted)

Major Head and Group Head.				Final Grant.	Actual Expenditure.	Excess + Saving —
1				2	3	4
Major Head "28—Jails".				Rs.	Rs.	Rs.
A—JAILS—						
A(1)—Superintendence—						
			Rs.			
O	..	..	1,77,400	} 1,60,308	1,60,203	-105
R	..	..	-17,092			
A(2)—Presidency Jails—						
O	..	..	12,31,050	} 10,89,516	10,62,639	-26,877
R	..	..	-1,41,534			
A(3)—Central Jails—						
O	..	..	40,72,700	} 41,99,018	41,45,430	-53,588
S	..	..	3,27,900			
R	..	..	-2,01,582			
A(4)—District Jails—						
O	..	..	21,91,900	} 21,85,473	21,83,422	-2,051
S	..	..	1,02,000			
R	..	..	-1,08,427			
A(5)—Subsidiary Jails—						
O	..	..	15,19,800	} 16,86,090	16,85,637	-453
S	..	..	40,500			
R	..	..	1,25,790			
A(6)—Release of Offenders on Admonition and Probation—						
O	..	..	1,17,250	} 84,960	81,858	-3,102
R	..	..	-32,290			
A(7)—Borstal Institution—						
O	..	..	1,19,600	} 1,20,725	1,17,494	-3,231
R	..	..	1,125			
A(8)—Charges for moving Prisoners (in cash)—						
O	..	..	30,000	} 35,000	22,214	-12,786
R	..	..	5,000			
Column 4.—Mainly due to unanticipated less transfer of prisoners from one jail to another.						
A(9)—Charges for moving Prisoners (by Railway Warrants)—						
O	..	..	30,000	} 35,000	30,753	-4,247
R	..	..	5,000			
Column 4.—Same as under A(8) above.						

Grant No. 16.—Jails—contd.

45

Major Head and Group Head.	Final Grant.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "28—Jails"—contd.			
A-(10).—Charges for Police Custody—			
	Rs.		
O	4,10,000	4,31,536	4,24,754
S	35,000		
R	—13,464		
A-(11).—Grants-in-aid, etc.—			
O	1,000	1,200	1,200
R	200		
A-(12).—Establishment charges payable to other Governments, Departments, etc.—			
O	100	..	..
R	—100		
A-(13).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O	—1,600	—3,400	—3,367
R	—1,800		
B.—JAIL MANUFACTURES—			
B-(1).—Clerical and Mechanical Establishment—			
O	42,800	41,350	41,362
R	—1,450		
B-(2).—Jail Depot Establishment—			
O	43,850	44,009	43,066
R	159		
B-(3).—Jail Industries Establishment—			
O	12,300	12,166	11,399
R	—134		
B-(4).—Presidency Jails—			
O	5,60,400	5,80,373	3,71,937
S	32,000		
R	—12,027		
B-(5).—Central Jails—			
O	6,02,000	5,76,718	5,69,980
S	21,600		
R	—46,882		

Grant No. 16.—Jails—concl'd.

Major Head and Group Head.				Final Grant.	Actual Expenditure.	Excess + Saving —
1				2	3	4
Major Head "22—Jails"—concl'd.				Rs.	Rs.	Rs.
B-(6).—District Jails—						
			Rs.			
O	..	..	35,600	} 24,724	20,402	-4,322
R	..	..	-10,876			
B-(7).—Subsidiary Jails—						
O	..	..	1,900	} 1,764	2,653	+889
R	..	..	-136			
B-(8).—Borstal Institution						
O	..	..	5,650	} 3,519	3,415	-104
R	..	..	-2,131			
B-(9).—Jail Depot—						
O	..	..	1,04,300	} 1,44,463	1,43,740	-723
S	..	..	40,000			
R	..	..	163			
B-(10).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—						
O	..	..	-9,00,000	} -8,94,380	-8,68,691	+25,689
R	..	..	5,620			
C.—WORKS—						
S	..	..	8,000	} 6,125	5,472	-653
R	..	..	-1,875			
Surrenders or withdrawals within Grant—						
R. Gross	..	..	4,52,563	4,52,563	..	-4,52,563
R. Deductions	..	..	-3,820	-3,820	..	+3,820
Total—Grant No. 16—						
			Gross ..	1,19,16,600	1,13,29,030	-5,87,570
			Deductions ..	-9,01,600	-8,72,058	+29,542
			Net ..	1,10,15,000	1,04,56,972	-5,58,028

Grant No. 17 — Police.

47

(See also the Audit Report)

Major Head and Group Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "23—Police".			
A.—PRESIDENCY POLICE—			
	Rs.		
(a)—Superintendence—			
O	15,40,000		
S	40,000	15,48,790	15,53,982
R	-31,210		+10,192
(b)—Calcutta Police—			
<i>Charged—</i>			
S	1,237	1,237	1,237
<i>Voted—</i>			
O	2,09,34,100		
S	3,21,500	2,16,78,722	2,16,88,931
R	4,23,122		+10,109
(b)-(i)—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
		-5,50,800	-5,28,346
			+22,454
(c)—Public Vehicles Department (Service Depot)—			
O	5,05,000		
R	3,12,700	8,17,700	7,59,527
			-58,173
(d)—Charges under the Calcutta Hackney Carriage Act, 1919—			
O	67,000		
R	-7,100	59,900	60,869
			+969
(e)—Port Police—			
O	28,64,600		
S	1,81,000	24,13,954	24,44,115
R	-6,31,646		+30,161
Column 1.—The supplementary grant proved unnecessary.			
(f)—Charges for Rescue Home for Girls—			
O	31,700		
R	-22,832	8,868	8,463
			-405
(g)—Cattle Pounds—			
O	30,300		
R	-8,950	21,350	21,320
			-30

Grant No. 17 — Police—*contd.*

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "29—Police"—<i>contd.</i>						
(h)—Police Dead House—				Rs.		
O	..	..	28,700	28,200	26,840	-1,360
R	..	..	-500			
(i)—Police supplied to private individuals—						
O	..	..	1,04,000	1,03,400	99,435	-3,965
R	..	..	-600			
(j)—Hospital Charges—						
O	..	..	8,40,900	9,24,300	9,51,069	+26,769
R	..	..	83,400			
B.—SUPERINTENDENCE—						
O	..	..	7,20,700	7,61,800	7,61,848	+48
R	..	..	41,100			
C.—DISTRICT EXECUTIVE FORCE—						
(a)—District Police—						
<i>Charged—</i>						
S	..	..	35,430	35,430	35,428	-2
<i>Voted—</i>						
O	..	..	4,29,06,000	4,44,55,676	4,41,17,293	-3,38,383
S	..	..	16,04,500			
R	..	..	-54,824			
(a)-(i)—Deduct—Establishment charges recoverable from other Departments, etc.—						
	..	..	..	-15,53,200	-15,48,740	+4,460
(b)—Hospital Charges—						
O	..	..	10,56,500	10,51,000	9,84,713	-66,287
S	..	..	20,000			
R	..	..	-25,500			
(c)—Other Police—						
O	..	..	47,92,200	53,91,400	52,24,112	-1,67,288
S	..	..	5,61,300			
R	..	..	37,900			

Grant No. 17 —Police—contd.

49

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving -	
1				2	3	4	
				Rs.	Rs.	Rs.	
Major Head "29—Police"—contd.							
D.—POLICE TRAINING SCHOOLS—							
(a)—Calcutta Police—				Rs.			
O	..	..	4,60,600	}	3,01,216	2,94,267
R	-1,59,384				-6,949
(b)—District Police—							
O	..	..	5,19,700	}	48,824	4,83,497
R	-35,876				-417
(c)—Detective Training School—							
O	..	..	30,900	}	29,200	28,988
R	-1,700				-212
E.—VILLAGE POLICE—							
O	..	..	2,02,000	}	1,82,000	1,82,771
R	-20,000				+771
F.—SPECIAL POLICE—							
O	..	..	14,29,200	}	16,25,100	16,22,856
S	1,98,800				-2,244
R	-2,900				
G.—RAILWAY POLICE—							
<i>Charged—</i>							
S	..	..	108	108	108	..
<i>Voted—</i>							
O	..	..	18,41,600	}	19,17,100	19,15,358
S	49,400				-1,742
R	26,100				
G-(i).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—				..	..	..
				-11,08,000	-11,24,300	-16,300	

Grant No. 17 — Police — *concl'd.*

Major Head and Group Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "29—Police"—<i>concl'd.</i>			
H.—CRIMINAL INVESTIGATION DEPARTMENT—			
(a)—Criminal Investigation Department (excluding Forensic Science Laboratory)—			
			Rs.
O 27,31,000	27,46,700	26,98,189	- 48,511
R 15,700			
(b)—Forensic Science Laboratory—			
O 1,96,700	2,06,300	2,04,718	- 1,582
R 9,600			
I.—MISCELLANEOUS—POLICE COMMISSION—			
S 80,000	80,000	78,358	- 1,642
J.—WORKS—			
O 3,85,000	4,55,800	4,56,295	+ 495
S 40,000			
R 50,800			
K.—CHARGES IN ENGLAND—HIGH COMMISSION OF INDIA—			
O 600	3,200	3,102	- 98
R 2,600			
Total—Grant No. 17—			
<i>Charged—</i>	36,775	36,773	- 2
Voted—			
Gross	8,72,95,500	8,66,75,726	- 6,19,774
Deductions	- 32,12,000	- 32,01,386	+ 10,614
Net	8,40,83,500	8,34,74,340	- 6,09,160

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

51

Major Head and Group Head.				Final Grant.	Actual Expenditure.	Excess + Saving —
1				2	3	4
Major Head "30.—Ports and Pilotage".				Rs.	Rs.	Rs.
A.—CHARGES FOR POOLED LAUNCHES—						
			Rs.			
O	..	..	5,49,300	} 7,00,118	.. 7,06,420	+ 6,302
S	..	..	1,46,000			
R	..	..	4,818			
					
					
B.—PORTS ESTABLISHMENTS—						
O	..	..	1,03,200	} 1,02,284	1,04,704	+ 2,420
R	..	..	- 916			
..						
D.—MISCELLANEOUS—						
Gross—						
O	..	..	3,25,900	} 3,28,147	3,34,085	+ 5,938
R	..	..	2,247			
<i>Deduct—Repair charges recoverable from other Governments, Departments, etc.—</i>						
R	..	..	- 11,430	- 11,430	- 8,265	+ 3,165
<i>Column 4.—Unanticipated less recovery of repair charges of vessels at Government Dockyard.</i>						
E.—WORKS—						
O	..	..	5,000	} 10,281	10,417	+ 136
R	..	..	5,281			
F.—DEVELOPMENT SCHEMES—						
Second Five-year Plan—						
	..	..		2,00,000	2,00,000	..
For rounding	..	..		- 400	..	+ 400
Surrenders or withdrawals within Grant—						
R. Gross	..	..	- 11,430	- 11,430	..	+ 11,430
R. Deductions	..	..	11,430	11,430	..	- 11,430
Total—Grant No. 18.—						
				13,29,000	13,55,626	+ 26,626
				..	- 8,265	- 8,265
				13,29,000	13,47,361	+ 18,361

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

(See also the Audit Report)

Major Head and Group Head.	Final Grant.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Scientific Departments"			
A.—GRANTS-IN-AID AND DONATIONS TO SCIENTIFIC SOCIETIES AND INSTITUTES—			
			Rs.
O	--	--	75,000
S	--	--	6,000
R	--	--	-4,500
		76,500	79,707
			+3,207
Surrenders or withdrawals within Grant— 4,500			
	4,500	..	-4,500
Against the amount of Rs. 4,500 surrendered the actual saving came up to only Rs. 1,293			
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Total—Grant No. 19—	81,000	79,707	-1,293
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Grant No. 20.—Charges on account of Education —(All Voted) 53

(See also the Audit Report)

Major Head and Group Hezd.	Final Grant.	Actual Expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37—Education".			
UNIVERSITY.			
A.—GRANT TO UNIVERSITIES ..	21,52,000	21,52,000	..
B.—GOVERNMENT ARTS COLLEGES—			
B-(1).—Arts Colleges for Men—			
	Rs.		
O	30,44,500	} 31,24,825	} 31,89,033
S	17,000		
R	63,325		
			+ 64,208
B-(2).—Arts Colleges for Women—			
O	6,79,200	} 7,03,631	} 7,36,876
R	24,431		
			+ 33,245
C.—GRANTS TO NON-GOVERNMENT ARTS COLLEGES—			
C-(1).—Arts Colleges for Men—			
O	15,14,000	} 17,39,000	} 17,87,186
R	2,25,000		
			+ 48,186
C-(2).—Arts Colleges for Women—			
O	1,52,000	} 2,04,900	} 2,06,550
R	52,900		
			+ 1,650
D.—GOVERNMENT PROFESSIONAL COLLEGES—			
D-(1).—Bengal Engineering College, Sibpur—			
O	4,51,900	} 3,61,400	} 3,61,261
R	-90,500		
			- 139
D-(2).—Training Colleges for teachers—			
O	1,63,600	} 1,66,993	} 1,70,359
R	3,393		
			+ 3,366
D-(3).—Government Colleges of Arts and Crafts—			
O	2,01,600	} 1,89,150	} 1,87,620
R	-12,450		
			- 1,530

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

Major Head and Group Head.				Final Grant.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "37— Education"—<i>contd.</i>						
D-4.—Goenka College of Commerce and Business Administration, Calcutta—						
			Rs.			
O	..	..	49,600	51,789	54,982	+3,193
R	..	..	2,189			
E.—GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES—						
O	..	..	67,300	71,750	16,971	—54,779
R	..	..	4,450			
<i>Column 4.—See paragraph 1 of the Review.</i>						
SECONDARY						
F.—GOVERNMENT SECONDARY SCHOOLS—						
F-(1).—Secondary Schools for Boys—						
O	..	..	20,15,300	18,38,971	17,67,715	—71,256
R	..	..	—1,76,329			
F-(2).—Secondary Schools for Girls—						
O	..	..	6,44,500	6,74,888	6,56,378	—18,510
R	..	..	30,388			
G.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—						
G-(1).—Secondary Schools for Boys—						
O	..	..	61,68,000	62,00,050	59,33,739	—2,66,311
R	..	..	32,050			
G-(2).—Secondary Schools for Girls—						
O	..	..	13,00,000	14,00,000	14,56,474	+56,474
R	..	..	1,00,000			
G-(3).—Secondary Schools for Boys and Girls (Anglo-Indian)—						
O	..	..	6,46,400	6,91,680	6,61,627	—30,053
R	..	..	45,280			
H.—GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION						
				50,18,000	50,18,000	..

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

55

Major Head and Group Head.	Final Grant.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "37.—Education"—contd.			
PRIMARY			
I.—GOVERNMENT PRIMARY SCHOOLS—			
	Rs. .		
O	4,21,800	4,07,800	4,05,043
R	-14,200			-2,557
J.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—			
J-(1).—Primary Schools for Boys and Girls—			
O	15,12,000	16,47,000	15,60,791
R	1,35,000			-86,209
J-(2).—Primary Schools for Boys and Girls (Anglo-Indian)			
O	51,800	43,280	46,276
R	-8,520			+2,996
K.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION FOR BOYS AND GIRLS—			
O	58,54,000	58,90,000	58,32,888
R	36,000			-57,112
SPECIAL			
L.—GOVERNMENT SPECIAL SCHOOLS—			
L-(1).—Special Schools and Training Schools for Masters—			
O	25,500	16,731	16,333
R	-8,769			-398
L-(2).—Training Schools for Mistresses—			
O	83,700	67,575	64,447
R	-16,125			-3,128
L-(3)-(i).—Guru Training Schools—			
O	4,52,200	4,62,002	4,42,437
R	9,802			-19,565
L-(3)-(ii).—Deduct—Amount payable from the provision for Development Programme ..			
		-1,32,000	-1,32,000
			..

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

Major Head and Group Head.	Final Grant.	Actual Expenditure.	Excess + Saving -	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "37.—Education"—<i>contd.</i>				
L-(4).—Madrasahs—				
	Rs.			
O	1,35,700	1,38,359	1,36,254	
R	2,659			-2,105
L-(5).—Reformatory Schools—Charges payable to other Governments—Establishment charges payable to other Governments—				
O	1,57,000	1,90,000	3,66,260	
R	33,000			+1,76,260
<i>Column 4.</i> —Due to adjustment at the fig end of the year of debit received from the Government of Bihar representing arrear charges on account of States share of expenditure.				
L-(6).—Government Tols—				
O	94,700	92,934	91,033	
R	-1,766			-1,901
M.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—				
M-(1).—Special Schools for Boys and Masters—				
O	5,95,500	6,64,600	9,29,786	
S	75,000			+2,65,186
R	-5,900			
<i>Column 4.</i> —See paragraph 1 of the Review.				
M-(2).—Special Schools for Girls and Mistresses—				
O	1,09,000	1,06,520	73,502	
R	-2,480			-33,018
<i>Column 4.</i> —See paragraph 1 of the Review.				
M-(3).—Special Schools—(Anglo-Indian) ..				
	1,900	1,769	-131	
GENERAL				
N.—DIRECTION—				
O	4,63,600	4,46,850	4,39,432	
R	-16,750			-7,418
O.—INSPECTION—				
O-(1).—Men's Branch—				
O	13,46,300	12,63,344	12,30,317	
R	-82,956			-33,027

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

57

Major Head and Group Head.				Final Grant.	Actual Expenditure.	Excess + Saving—
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "37.—Education"—contd.						
O.(2).—Women's Branch—						
			Rs.			
O	..	..	1,05,300	1,00,514	98,250	-2,264
R	..	..	-4,786			
O.(3).—Inspection—(Anglo-Indian)—						
O	..	..	35,700	34,786	33,556	-1,224
R	..	..	-920			
P.—SCHOLARSHIPS				5,30,000	4,70,515	-59,485
<i>Column 4.—Mainly due to non-drawal of stipends.</i>						
Q.—AMOUNT TRANSFERRED TO THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES				11,24,000	11,24,000	..
R.—EXPENDITURE FROM THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES				11,24,000	11,96,651	+72,651
S.—DEDUCT—AMOUNT MET FROM THE FUND FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES				- 11,24,000	-11,24,330	-330
T.—MISCELLANEOUS—						
T.(1).—Youth Welfare Works done under Director—						
O	..	..	2,32,600	2,36,980	2,31,858	-5,122
R	..	..	4,380			
T.(2).—Expenses of the State Text Book Committee—						
O	..	..	19,900	11,115	10,709	-406
R	..	..	-8,785			
T.(3).—Bangiya Sanskrit Association—						
O	..	..	51,100	49,280	50,044	+764
R	..	..	-1,820			
T.(4).—State Council for Engineering and Technical Education—						
O	..	..	13,100	12,500	11,901	-599
R	..	..	-600			

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

Major Head and Group Head.				Final Grant.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "37.—Education".—<i>contd.</i>						
T.(5).—National Cadet Corps—						
T.(5)-(i).—Gross—						
O	..	..	16,60,000	} 15,60,000	13,45,462	- 2,14,538
R	..	..	-1,00,000			
<i>Column 4.—See paragraph 1 of the Review.</i>						
T.(5)-(ii).—Deduct—Recovery from the Union Government for Camp Expenses of National Cadet Corps						
				-2,72,000	..	+2,72,000
<i>Column 4.—See paragraph 1 of the Review.</i>						
T.(6).—Expansion of Education and Welfare Services to relieve educated unemployment—						
T.(6)-(i).—Gross—						
O	..	..	1,46,95,200	} 1,46,56,655	1,45,88,499	- 68,1 6
R	..	..	- 38,545			
T.(6)-(ii).—Deduct—Amount payable from the provision for Development Schemes (State's Share)—						
O	..	..	-1,46,95,200	} -1,46,56,655	-1,45,88,499	+ 68,156
R	..	..	38,545			
T.(7).—Establishment of Day Students' Home—						
O	..	..	3,89,600	} 2,29,500	2,54,377	+24,877
R	..	..	-1,60,100			
<i>Column 4.—Increased expenditure on maintenance including certain essential items of repairs.</i>						
T.(8).—Establishment of Multipurpose Schools—						
T.(8)-(i).—Gross—						
O	..	..	2,51,000	} 1,00,000	43,074	- 56,926
R	..	..	-1,51,000			
<i>Column 4.—See paragraph 1 of the Review.</i>						
T.(8)-(ii).—Deduct—Amount payable from the provision of Development Schemes (State's Share)—						
O	..	..	-2,51,000	} -1,00,000	-43,074	+ 56,926
R	..	..	1,51,000			
<i>Column 4.—See paragraph 1 of the Review.</i>						
T.(9).—Publication of Rabindra Rachanabali—						
S	..	..	10,00,000	} 2,23,749	2,20,359	- 3,390
R	..	..	-7,76,251			
<i>Column 1.—The bulk of the grant remained unutilised.</i>						

Grant No. 20.—Charges on account of Education—contd. 59

Major Head and Group Head.				Final Grant.	Actual Expenditure.	Excess+ Saving—
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "37.—Education"—contd.						
T.(10).—Other Charges—						
			Rs.			
O	..	..	18,09,800	} 18,37,099	17,38,970	- 98,129
S	..	..	5,89,000			
R	..	..	-5,61,701			
<i>Column 1.—The supplementary grant proved unnecessary.</i>						
T.(11).—Anglo-Indian Education—						
O	..	..	20,100	} 16,310	7,973	- 8,337
R	..	..	-3,790			
<i>Column 4.—See paragraph 1 of the Review.</i>						
T.(12).—Deduct—Amount recoverable from other Governments, Departments						
	..	..		..	-1,425	-1,425
U.—WORKS	..	..	..	..	3,170	+3,170
<i>Column 4.—See paragraph 1 of the Review.</i>						
V.—CHARGES IN ENGLAND—HIGH COMMISSION OF INDIA—						
O	..	..	88,800	} 73,600	72,737	- 863
S	..	..	10,000			
R	..	..	-25,200			
W.—DEVELOPMENT SCHEMES—						
W.(i).—First Five-Year Plan—						
O	..	..	3,50,65,400	} 3,50,90,600	3,50,48,173	- 42,427
R	..	..	25,200			
W.(ii).—Second Five-Year Plan—						
O	..	..	5,15,12,000	} 7,67,22,705	8,79,76,175	+1,12,53,470
S	..	..	1,87,36,000			
R	..	..	64,74,705			
<i>Column 4.—Mainly due to longer expenditure on (i) free elementary education and expansion of basic education (Rs. 13,42,000), (ii) multipurpose schools (Rs. 16,15,000), (iii) improvement of teaching facilities in Higher Secondary Schools (Rs. 14,33,000), (iv) expansion and upgrading of High Schools courses (Rs. 4,15,000), (v) improvement of teachers' training facilities and their condition of service (Rs. 27,98,000), (vi) housing of students in secondary schools (Rs. 6,28,000) and (vii) youth welfare activities (Rs. 11,19,000).</i>						
<i>The reason for not making adequate provision to cover the excess has not been furnished by the controlling officer.</i>						

Grant No. 20.—Charges on account of Education—concl'd.

Major Head and Group Head.	Final Grant.	Actual Expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.

Major Head "37.— Education"—concl'd.

W.(iv).—Expenses out of the grant from the Government of India for Centrally Sponsored Schemes outside the State Plan—

	Rs.			
O	97,43,000	} 45,19,546	29,70,395	-15,49,151
R	-52,23,454			

Column 4.—Mainly due to smaller expenditure under the scheme "New Engineering College at Durgapur." The saving remained unsurrendered.

Surrenders or withdrawals within Grant—

R. Gross	1,89,545	1,89,545	..	-1,89,545
R. Deductions	-1,89,545	-1,89,545	..	+1,89,545

Total—Grant No. 20—

Gross .. ..	..	17,44,70,200	18,34,90,187	+90,19,987
Deductions .. ..	..	-1,64,74,200	-1,58,89,328	+5,84,872
Net .. ..	..	15,79,96,000	16,76,00,859	+96,04,859

REVIEW

Explanations for variations have not been furnished by the controlling officers in case of 9 Group Heads (out of 14).

Grant No. 21.—Medical

61

(See also the Audit Report)

Major Head and Group Haed.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—"38.—Medical".			
A.—MEDICAL ESTABLISHMENT—			
A.1.—Superintendence—			
	Rs.		
O	9,38,000	} 9,36,000	9,07,629
R	-2,000			-28,371
A.2.—District Medical Establishment—			
O	9,72,100	} 10,51,100	10,56,167
R	79,000			+5,067
A.3.—Reserve Medical Subordinates—			
O	4,23,000	} 12,38,100	12,30,984
R	8,15,100			-7,116
A.4.—Charges for Administration for Drugs Act—			
O	1,43,800	} 1,31,700	1,31,186
R	-12,100			-514
A.5.—Organisation for maintenance and repairs of vehicles—			
O	2,43,200	} 95,333	90,539
R	-1,47,867			-4,794
A.5.(i).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O	-70,000	} -10,000	..
R	60,000			+10,000
<i>Column 4.—Non-adjustment of debit bills due to belated receipt.</i>			
A.6.—Higher training abroad of Medical personnel—			
R	867	867	1,469
			+ 602
B.—HOSPITALS AND DISPENSARIES—			
B.1.—Presidency Hospitals and Dispensaries—			
O	1,15,88,900	} 1,14,80,900	1,11,02,190
R	-1,08,000			-3,78,710

Grant No. 21.—Medical—*contd.*

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Ra.	Ra.	Ra.
Major Head "38.—Medical"—<i>contd.</i>						
B.2.—Medical benefit Scheme for State Transport Employees—						
				Ra.		
O	..	..	52,000	84,000	96,566	+12,566
R	..	..	32,000			
Column 4.—Adjustment of large number of book debit bills than anticipated towards the close of the year.						
B.2.(i).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—						
O	..	..	-39,000	-63,000	..	+63,000
R	..	..	-24,000			
Column 4.—See paragraph 2 of the Review.						
B.3.—Mufussal Hospitals and Dispensaries—						
O	..	..	19,84,100	18,95,600	17,56,693	-1,38,907
R	..	..	-88,500			
B.4.—Grants to Hospitals and Dispensaries—						
O	..	..	23,61,900	21,68,700	22,18,654	+49,954
R	..	..	-1,93,200			
B.5.—R. G. Kar Hospital—						
O	..	..	19,52,000	6,95,000	7,25,426	+30,426
R	..	..	-12,57,000			
C.—GRANTS FOR MEDICAL PURPOSES—						
C.1.—Grants-in-aid, Contributions, Donations, etc.—						
O	..	..	8,91,000	9,65,000	9,68,074	+3,074
R	..	..	74,000			
D.—MEDICAL COLLEGES AND SCHOOLS—						
D.1.—Medical College, Calcutta—						
<i>Charged—</i>						
S	..	..	4,760	4,760	4,760	..
<i>Voted—</i>						
O	..	..	9,46,400	9,68,400	9,81,932	+13,532
R	..	..	22,000			

Grant No. 21.—Medical—contd.

63

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
Major Head "38.—Medical"—contd.				Rs.	Rs.	Rs.
D.2.—School of Tropical Medicine—						
O	..	..	2,000	} 2,400	2,762	+362
R	..	..	400			
D.3.—State Blood Transfusion Service—						
O	..	..	5,29,500	} 5,92,200	5,83,555	—8,645
R	..	..	62,700			
D.4.—R. G. Kar Medical College—						
O	..	..	4,53,000	} 50,100	2,57,516	+2,07,416
R	..	..	—4,02,900			
<i>Column 4.—Incorrect fixation of final grant.</i>						
E.—MENTAL HOSPITALS—						
O	..	..	12,52,000	} 12,66,000	12,58,149	—7,851
R	..	..	14,000			
F.—CHEMICAL EXAMINERS—						
O	..	..	98,500	} 89,900	92,424	+2,524
R	..	..	—8,600			
G.—CHARGES IN ENGLAND—HIGH COMMISSION OF INDIA—						
O	..	..	7,100	} 9,560	9,508	—52
R	..	..	2,460			
H.—PROVINCIALISATION OF SADAR AND SUB-DIVISIONAL HOSPITALS—						
O	..	..	56,57,000	} 54,34,000	57,91,899	+3,57,899
R	..	..	—2,23,000			
I.—MISCELLANEOUS—						
O	..	..	3,73,700	} 3,12,200	2,91,790	—20,410
R	..	..	—61,500			
J.—WORKS—						
O	..	..	35,000	} 25,000	44,751	+19,751
R	..	..	—10,000			

Column 4.—See paragraph 2 of the Review.

Major Head and Group Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "39.—Medical"—contd.			
K.—EMPLOYEES' STATE INSURANCE SCHEME—			
Gross—			
	Rs.		
O	47,39,200	55,25,379	57,33,913
R	7,86,179			+2,08,534
K.(i).—Deduct—Recoveries from the Employees' State Insurance Scheme—			
O	-35,54,400	-41,90,800	-37,05,025
R	-6,36,400			+4,85,775
<i>Column 4.—Smaller recovery of Corporation share for want of necessary materials.</i>			
L.—DEVELOPMENT SCHEMES—			
L.(a).—First Five-Year Plan—			
Charged—			
S	750	750	750
Voted—			
O	1,66,95,000	1,74,84,261	1,76,14,186
R	7,89,261			+1,29,925
L.(a).(i).—Deduct—Recoveries from other Governments, Departments, etc.—			
		-2,79,000	-2,81,360
L.(b).—Second Five-Year Plan—			
O	1,52,63,000	1,68,84,200	1,84,21,676
R	16,21,200			-34,62,524
<i>Column 4.—See paragraph 2 of the Review.</i>			
L.(b).(i).—Labour and Labour Welfare Health Scheme—			
O	59,76,000	6,900	1,592
R	-59,69,100			-5,808
L.(b).(ii).—Deduct—Recoveries from Employees' State Insurance Corporation—			
O	-44,82,000	..	..
R	44,82,000	..	..
L.(c).—Cooch Behar Development—			
O	18,200	23,300	20,734
R	5,100			-2,566
L.(c).(i).—Deduct—Amount met from General Reserve Fund, Cooch Behar—			
O	-18,200	-23,300	-20,734
R	-5,100			+2,566

Grant No. 21.—Medical—concl'd.

65

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "38.—Medical"—concl'd.						
L.(d).—Expenses out of the grant from the Government of India for Centrally sponsored schemes outside the State Plan—						
			Rs.			
O	..	..	9,09,000	} 2,22,000	1,92,409	-29,591
R	..	..	-6,87,000			

Column 4.—See paragraph 2 of the Review.

M.—SUSPENSE—

M.(i).—Gross Charges—

O	1,31,68,000	} 1,61,68,000	1,57,17,328	-4,50,672
R	30,00,000			

This head accommodates the interim transactions for the purchase of medical stores by the Assistant Director of Health Services (Equipment and Stores) and the supply thereof to different Institutions.

M.(ii).—Deduct—Issues to other Governments, Departments, etc.—

O	-1,31,68,000	} -1,61,68,000	-1,10,23,353	+51,44,647
R	-30,00,000			

Column 4.—Lesser debit raised by the Central Medical Stores against different Units than anticipated.

Surrenders or withdrawals within Grant or Appropriation—

R. Gross	..	..	18,66,500	18,66,500	..	-18,66,500
R. Deductions	..	..	-8,76,500	-8,76,500	..	+8,76,500

The surrender of Rs. 9,90,000 was not justified since the actual expenditure exceeded the final grant by Rs. 12,09,209.

Total—Grant No. 21—

Charged—	..	..	..	5,510	5,510	...
Voted—						
Gross	..	..	..	8,76,72,600	8,23,01,701	-53,70,899
Deductions	..	..	..	-2,16,10,600	-1,50,30,492	+65,80,108
Net	..	..	..	6,60,62,000	6,72,71,209	+12,09,209

REVIEW

Even though there was a saving of Rs. 53,70,899 in the gross expenditure against the voted grant the net indicated an excess of Rs. 12,09,209 due to the "Net Voting System" obtaining in the State.

2. Explanations for variations have not been furnished by the controlling officers in case of 2 Group Heads (out of 9). In 2 cases, the explanations though received, could not be included as they were found to be defective.

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

(See also the Audit Report)

Major Head and Group Head.	Final Grant.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "39.—Public Health."			
A.—PUBLIC HEALTH ESTABLISHMENT—			
A(a).—Director of Health Services—			
	Rs.		
O	9,92,300	10,22,300	9,73,891
R	30,000		
			-48,409
A(b).—Public Health Engineering—			
O	6,02,300	6,11,000	6,55,658
R	8,700		
			+44,658
A(d).—District charges—			
O	6,31,700	5,97,180	6,35,649
R	-34,520		
			+38,469
A(e).—Expenses on Family Planning Programme—			
O	35,000	29,000	28,603
R	-6,000		
			-397
A(f).—Maternity and Child Welfare Centres in Backward Areas—			
O	62,000	59,500	56,109
R	-2,500		
			-3,391
A(g).—Metropolitan water supply and Sewage Board—			
O	1,06,000	1,66,100	1,63,383
R	60,100		
			-2,717
B.—GRANTS FOR PUBLIC HEALTH PURPOSES—			
O	1,03,800	1,63,600	1,50,604
R	59,800		
			-12,996
C.—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES—			
O	9,44,200	9,43,744	10,65,656
R	-456		
			+1,21,912
<i>Column 4.—See paragraph 1 of the Review.</i>			
D.—BACTERIOLOGICAL LABORATORIES—			
O	3,42,200	3,06,000	2,91,550
R	-36,200		
			-14,45

Grant No. 22.—Public Health—contd.

67

Major Head and Group Head.				Final Grant.	Actual Expenditure.	Excess + Saving -
1				2	3	4
Major Head "39.—Public Health"—contd.				Rs.	Rs.	Rs.
E.—PASTEUR INSTITUTE—						
			Rs.			
O	..	..	1,26,600	1,24,900	1,16,827	-8,073
R	..	..	-1,700			
F.—LEPROSY—						
O	..	..	1,60,500	1,39,600	1,32,531	-7,069
R	..	..	-20,900			
G.—WORKS—						
O	..	..	82,300	1,20,400	1,07,937	-12,463
R	..	..	38,100			
<i>Column 4.—See paragraph 1 of the Review.</i>						
H.—CHARGES IN ENGLAND—						
HIGH COMMISSION OF INDIA—						
O	..	..	100	120	120	..
R	..	..	20			
I.—DEVELOPMENT SCHEMES—						
I(a).—First Five-Year Plan—						
O	..	..	21,82,000	21,88,700	12,03,544	-9,85,156
R	..	..	6,700			
<i>Column 4.—See paragraph 1 of the Review.</i>						
I(b).—Second Five-Year Plan—						
I(b)-1.—Gross—						
O	..	..	2,30,56,000	2,01,43,983	1,72,17,584	-29,26,399
R	..	..	-29,12,017			
<i>Column 4.—See paragraph 1 of the Review.</i>						
I(b)-2.—Deduct—						
O	..	..	-26,33,000	-13,60,000	-15,75,700	-2,15,700
R	..	..	12,73,000			
<i>Column 4.—Mainly due to recovery from the Government of India of larger amount of contribution than anticipated.</i>						
I(c).—Expenses out of the Grant from the Government of India for Centrally Sponsored Schemes outside the State Plan—						
O	..	..	1,11,18,000	21,41,000	25,25,035	+3,84,035
R	..	..	-89,77,000			
<i>Column 1.—The bulk of the grant remained unutilised.</i>						
<i>Column 4.—See paragraph 1 of the Review.</i>						

Grant No. 22.—Public Health—concl'd.

Major Head and Group Head.	Final Grant.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "39.—Public Health"—concl'd.			
J.—SUSPENSE	—3,00,000	—28,42,934	—25,42,934
<i>Column 4.—See paragraph 1 of the Review. The nature and accounting procedure of the transaction under this head have been explained at page 30 of the Appropriation Accounts.</i>			
Surrenders or withdrawals within Grant—			
	Rs.		
R. Gross	1,17,87,873	..	—1,17,87,873
R. Deductions	—12,73,000	..	+12,73,000
Total—Grant No. 22—			
Gross	4,02,45,000	2,24,81,747	—1,77,63,253
Deductions	—26,33,000	—15,75,700	+10,57,300
Net	3,76,12,000	2,09,06,047	—1,67,05,953

REVIEW

Explanations for variations have not been furnished by the controlling officers in case of 2 Group Heads (out of 7). In 4 cases, the explanations though received, could not be included as they were found to be defective.

Grant No. 23.—Charges on account of Agriculture

69

(See also the Audit Report)

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "40.—Agriculture".						
A.—DIRECTION—						
			Rs.			
O	..	..	4,52,200	} 4,83,000	4,64,581	- 18,419
R	..	..	30,800			
B.—SUPERINTENDENCE—						
O	..	..	43,25,500	} 41,27,000	40,80,752	- 46,248
R	..	..	- 1,98,500			
C.—EXPERIMENTAL FARMS—						
O	..	..	3,57,800	} 4,15,400	4,21,481	+ 6,081
R	..	..	57,600			
D.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUB- LIC EXHIBITIONS AND FAIRS—						
D(2).—Other charges—						
O	..	..	5,91,400	} 6,81,525	11,86,106	+ 5,04,581
R	..	..	90,125			
<i>Column 4.—See paragraph 1 of the Review.</i>						
D(2)-(i).—Deduct—Recoveries from other Governments, Departments, etc.—						
O	..	..	- 2,80,000	} - 3,61,900	- 3,01,723	+ 60,177
R	..	..	- 1,01,900			
<i>Column 4.—See paragraph 1 of the Review.</i>						
E.—AGRICULTURAL EXPERIMENTS AND RESEARCH—						
E(a).—Agricultural Experiments and Re- search—						
O	..	..	6,32,800	} 6,03,500	6,06,581	+ 3,081
R	..	..	- 29,300			
E(a)(i).—Deduct—Recoveries from the Damodar Valley Corporation—						
O	..	..	- 6,000	} ..	..
R	..	..	6,000			

Grant No. 23.—Charges on account of Agriculture—*contd.*

Major Head and Group Head.				Final Grant or	Actual	Excess +	
				Appropriation.	Expenditure.	Saving -	
1				2	3	4	
				Rs.	Rs.	Rs.	
Major Head "40.—Agriculture"—<i>contd.</i>							
E(b).—Research Schemes financed jointly by the State Government and the Central Committees—							
			Rs.				
O	..	..	1,20,500	1,47,000	1,42,690	-4,310
R	..	..	26,500			
E(b)(i).—Deduct—Amounts transferred to other heads—							
O	..	..	-59,100	-67,300	..	+67,300
R	..	..	-8,200			
Column 4.—See paragraph 1 of the Review.							
E(c).—Expenses out of the grants from the Central Committees—							
O	..	..	3,52,200	4,20,600	69,318	-3,51,282
R	..	..	68,400			
Column 4.—See paragraph 1 of the Review.							
E(d).—Marketing Departments—				..	7,15,200	7,14,360	-840
F.—AGRICULTURAL EDUCATION—							
O	..	..	87,500	90,100	88,732	-1,368
R	..	..	2,600			
G.—BOTANICAL AND OTHER PUBLIC GARDENS—							
O	..	..	6,26,600	5,39,764	5,40,679	+915
R	..	..	-86,836			
H.—GRANTS IN AID, CONTRIBUTIONS, ETC.—							
O	..	..	24,700	1,02,960	34,782	-68,178
R	..	..	78,260			
Column 4.—See paragraph 1 of the Review.							
I.—AGRICULTURAL DEVELOPMENT—							
O	..	..	3,62,900	3,90,500	2,82,507	-1,07,993
R	..	..	27,600			
Column 4.—See paragraph 1 of the Review.							
K.—CHARGES IN ENGLAND—							
High Commission of India				..	100	93	-7

Grant No. 23.—Charges on account of Agriculture—contd. 71

Major Head and Group Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—contd.			
L.—DEVELOPMENT SCHEMES—			
L(a).—First Five-Year Plan—			
L(a)(i).—Intensive Food Production Schemes—			
<i>Charged—</i>			
	Rs.		
S.	100	100	51
			—49
<i>Voted—</i>			
O	28,91,000	29,00,400	25,05,032
R	9,400		
			—3,95,368
<i>Column 4.—See paragraph 1 of the Review.</i>			
L(a)(ii).—Other Schemes—			
O	4,17,000	4,72,600	4,23,109
R	55,600		
			—49,491
<i>Column 4.—See paragraph 1 of the Review.</i>			
L(b).—Second Five-Year Plan—			
<i>Charged—</i>			
S	100	100	60
			—40
<i>Voted—</i>			
O	2,07,62,000	1,61,96,140	1,37,67,756
R	—45,65,860		
			—24,28,384
Subsidies amounting to Rs. 29,917 were paid to Companies, Corporations etc. during the year on bonemeal as single fertiliser mixture and Potato and Paddy fertiliser mixtures to compensate them from the loss incurred in selling the fertilisers at a rate fixed by Government below the cost of production.			
<i>Column 1.—The bulk of the Grant remained unutilised.</i>			
<i>Column 4.—See paragraph 1 of the Review.</i>			
L(c).—Schemes outside the State Plan—			
L(c)(i).—Intensive Food Production Schemes—			
O	1,32,25,000	1,63,23,000	1,81,78,595
R	30,98,000		
			+18,55,595
<i>Column 4.—See paragraph 1 of the Review.</i>			
L(c)(ii).—Expenses out of funds provided by the Government of India for centrally sponsored schemes outside the State Plan—			
O	4,95,000	3,82,400	13,173
R	—1,12,600		
			—3,69,227
<i>Column 4.—See paragraph 1 of the Review.</i>			

72 Grant No. 23.—Charges on account of Agriculture—*contd.*

Major Head and Group Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture"—<i>concl'd.</i>			
L(c)(iii).— <i>Deduct</i> —Amount transferred to the head L—Development Schemes—Second Five Year Plan—	-1,34,000	..	+1,34,000
<i>Column 4.—See paragraph 1 of the Review.</i>			
For rounding	-300	..	+300
Total—Major Head "40—Agriculture"—			
<i>Charged—</i>			
<i>S</i>	Rs. 200	200	111 -89
<i>Voted—</i>			
O	4,59,80,000	} 4,44,27,689	4,32,18,604 -12,09,085
R	-15,52,311		

Major Head "71—Capital Outlay on Schemes of Agricultural Improvement and Research."

M.—DEVELOPMENT SCHEMES—

M(b).—Second Five-Year Plan—

M(b)(1).—Establishment of a Sisal Plantation at Rajnagar—

M(b)(1)(i).—Gross—

O	1,48,000	} 2,00,500	1,24,525	-75,975
R	52,500			

Column 4.—See paragraph 1 of the Review.

M(b)(1)(ii).— <i>Deduct</i> —Receipts and Recoveries on Capital Account—	-50,000	-44,031	+5,969
--	---------	---------	--------

Column 4.—See paragraph 1 of the Review.

M(b)(2).—Establishment of 100 Seed Farms—

M(b)(2)(i).—Works—

O	13,34,000	} 11,33,900	8,48,015	-2,90,885
R	-1,95,100			

Column 4.—See paragraph 1 of the Review.

M(b)(2)(ii).— <i>Deduct</i> —Receipts and Recoveries on Capital Account—	..	-6,162	-6,162
--	----	--------	--------

Column 4.—See paragraph 1 of the Review.

Grant No. 23.—Charges on account of Agriculture—contd. **73**

Major Head and Group Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "71.—Capital Outlay on Schemes of Agricultural Improvement and Research"—contd.			
M(b)(3).—Seed Testing Organisation—			
	Rs.		
M(b)(3)(i).—Works—			
O	30,000	} 16,160	.. -16,160
R	-13,840		
<i>Column 4.—See paragraph 1 of the Review.</i>			
M(b)(4).—Establishment of Research Sub-Stations—			
M(b)(4)(i).—Works			
O	2,53,000	} 5,200	.. -5,200
R	-2,47,800		
<i>Column 4.—See paragraph 1 of the Review.</i>			
M(b)(5).—Agricultural marketing Co-operative Societies—			
M(b)(5)(i).—Contingencies—			
O	4,00,000	} 1,78,000	1,87,500 +9,500
R	-2,22,000		
M(b)(5)(ii).—Deduct—Receipts and Recoveries on Capital Account—			
	.. .. .	..	-7,392 -7,392
<i>Column 4.—See paragraph 1 of the Review.</i>			
M(b)(6).—Establishment of a Co-operative Cold Storage—			
O	1,00,000	} ..	.. ..
R	-1,00,000		
M(b)(7).—Organisation and Development of Co-operative Processing Societies—			
O	1,20,000	} 20,000	.. -20,000
R	-1,00,000		
<i>Column 4.—See paragraph 1 of the Review.</i>			
M(b)(8).—Extension of Hatuara Farm in Purulia District—			
	.. .. .	..	55,913 +55,913
<i>Column 4.—See paragraph 1 of the Review.</i>			

Grant No. 23.—Charges on account of Agriculture—*concl'd.*

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "71.—Capital Outlay on Schemes of Agricultural Improvement and Research"—<i>concl'd.</i>						
N.—OTHER SCHEMES—						
N-1.—Establishment of a Jute Seed Multi- plication Farm at Bhajanghat—						
N-1(a).—Gross	..	..	..	3,83,000	1,22,740	-2,60,260
<i>Column 4.—See paragraph 1 of the Review.</i>						
N-1(b).— <i>Deduct</i> —Receipts and Recoveries on Capital Account—	..	..	..	-75,000	-1,91,061	-1,16,061
<i>Column 4.—See paragraph 1 of the Review.</i>						
<hr/>						
Total—Major Head "71—Capital Outlay on Schemes of Agricultural Improvement and Research"—						
				Rs.		
O	..	..	26,43,000	} 18,16,760	10,90,047	-7,26,713
R	..	..	-8,26,240			
<hr/>						
Surrenders or withdrawals within Grant or Appropriation—						
R. Gross	..	..	22,74,451	22,74,451	..	-22,74,451
R. Deductions	..	..	1,04,100	1,04,100	..	-1,04,100
<hr/>						
Total—Grant No. 23—						
<i>Charged</i>	..	..	..	200	111	-89
Voted						
Gross	..	..	..	4,92,07,100	4,48,59,020	-43,48,080
Deductions	..	..	..	-5,84,100	-5,50,369	+33,731
Net	..	..	..	4,86,23,000	4,43,08,651	-43,14,349
<hr/>						

REVIEW

Explanations for variations have not been furnished by the controlling officers in case of all the 23 Group Heads.

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

75

(See also the Audit Report)

Major Head and Group Head.				Final Grant.	Actual Expenditure.	Excess + Saving -
1				2	3	4
Major Head "40.—Agriculture."				Rs.	Rs.	Rs.
A.—FISHERIES—						
			Rs.			
O	..	..	8,10,300	} 8,07,308	7,97,350	-9,968
R	..	..	-2,992			
C.—DEVELOPMENT SCHEMES—						
C.(i).—First Five-Year Plan—						
O	..	..	8,54,000	} 9,07,508	9,29,124	+21,616
R	..	..	53,508			
C.(i)(a).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—						
O	..	..	-10,000	} -20,000	-6,296	+13,704
R	..	..	-10,000			
<i>Column 4.—See paragraph 1 of the Review.</i>						
C.(ii).—Second Five-Year Plan—						
O	..	..	20,41,000	} 8,88,482	5,51,636	-3,36,846
R	..	..	-11,52,518			
<i>Column 1.—The bulk of the Grant remained unutilised.</i>						
Column 4.—Mainly due to (i) Non-implementation of a scheme for want of administrative approval (Rs. 1,25,615), (ii) Non-payment to the contractor due to (a) non-completion of work (Rs. 85,947), (b) defects in bill submitted (Rs. 59,100), (c) non-preferment of bills (Rs. 55,700) and (d) defects in work (Rs. 3,236) and (iii) cost of pump supplied at higher rate not paid for want of fresh Government sanction (Rs. 3,854).						
For rounding—						
O	..	..	-300	} ..	..	..
R	..	..	300			
Surrenders or withdrawals within Grant—						
R. Gross	..	..	11,01,702	11,01,702	..	-11,01,702
R. Deductions	..	..	10,000	10,000	..	-10,000
Total—Grant No. 24—						
Gross	..	..		37,05,000	22,78,110	-14,26,890
Deductions	..	..		-10,000	-6,296	+3,704
Net	..	..		36,95,000	22,71,814	-14,23,186

REVIEW

Explanation for variation has not been furnished by the controlling officer in case of 1 Group Head (out of 2).

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

(See also the Audit Report)

Major Head and Group Head.	Final Grant.	Actual Expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "41.—Animal Husbandry."			
A.—SUPERINTENDENCE—			
	Rs.		
O	9,10,600	8,22,294	-50,587
R	-37,719		
B.—VETERINARY EDUCATION AND RESEARCH—			
B-1.—Veterinary Education and Research Proper—			
Gross—			
O	7,10,900	6,83,864	-1,265
R	-25,771		
<i>Deduct—Establishment and other charges recoverable from other Governments, Departments, etc.</i>		-31,300	+17,772
<i>Column 4.—See paragraph 1 of the Review.</i>			
B-2.—Experimental Farms—			
O	2,21,100	2,06,969	-11,131
R	-3,000		
B-3.—Research Schemes financed jointly by the State Government and the Central Committees.			
O	1,57,200	1,81,016	+7,066
R	16,750		
B-4.—Expenses out of the Grants from the Indian Council of Agricultural Research—			
O	2,84,000	2,24,241	-51,227
R	-8,532		
C.—SUBORDINATE ESTABLISHMENT—			
O	4,21,100	3,80,926	+4,826
R	-45,000		
D.—HOSPITALS AND DISPENSARIES—			
O	13,74,900	11,44,175	+9,175
R	-2,39,900		
F.—PRIZES	1,000	974	-26
G.—OTHER CHARGES—			
O	1,11,000	94,395	-51,205
R	34,600		

Column 4.—See paragraph 1 of the Review.

Grant No. 25.—Charges on account of Animal Husbandry—concl'd. 77

Major Head and Group Head.				Final Grant.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "41.—Animal Husbandry"—concl'd.						
I.—DEVELOPMENT SCHEMES—						
I-1.—First Five-Year Plan—						
			Rs.			
O	..	..	15,35,300	14,76,625	14,22,019	-54,606
R	..	..	-58,675			
I-2.—Second Five-Year Plan—						
I-2(i).—Animal Husbandry, Dairying and Fisheries—Animal Husbandry—						
O	—	—	8,81,327	2,88,775	2,88,436	-339
R	—	..	-5,92,552			
I-2(ii).—Veterinary Education and Rinderpest Eradication—						
O	..	..	11,62,073	4,95,979	4,52,053	-43,926
R	..	..	-6,66,694			
I-2(iii).—Animal Husbandry including Sheep, Wool and Poultry Development—						
O	..	..	17,47,000	10,93,827	8,58,931	-2,34,896
R	..	..	-6,53,173			
<i>Column 4.—See paragraph 1 of the Review.</i>						
I-2(iv).—Dairying and Milk Supply—						
O	..	..	40,51,000	13,90,100	13,82,649	-7,451
R	..	..	-26,60,900			
<i>Column 1.—The bulk of the grant remained unutilised.</i>						
I-3.—Expenses out of the Fund provided by the Government of India for Centrally Sponsored Schemes outside the State Plan—						
O	—	..	12,00,000	12,92,070	91,867	-12,00,203
R	—	..	92,070			
<i>Column 4.—See paragraph 1 of the Review.</i>						
For rounding	..	..		200	..	-200
Surrenders or withdrawals within Grant—						
R.	..	..	48,48,496	48,48,496	..	-48,48,496
Total—Grant No. 25—						
Gross	..	..		1,47,69,300	82,34,809	-65,34,491
Deductions	..	..		-31,300	-13,528	+17,772
Net	..	..		1,47,38,000	82,21,281	-65,16,719

REVIEW

Explanations for variations have not been furnished by the controlling officers in case of all the 4 Group Heads.

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

(See also the Audit Report.)

Major Head and Group Head.	Final Grant.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "42.—Co-operation".			
A.—SUPERINTENDENCE—			
	Rs.	..	
O	19,20,900	..	
R	32,800	21,13,845	+1,60,145
B.—GRANTS-IN-AID, ETC.—			
O	25,000	..	
R	-25,000	..	..
C.—OTHER CHARGES—			
O	1,07,300		
R	-7,800	1,01,986	+2,486
D.—DEVELOPMENT SCHEMES—SECOND FIVE-YEAR PLAN—			
D-1.—Co-operation and Warehousing—			
O	35,03,000		
R	-20,97,855	13,56,668	-48,477
<i>Column 1.—The bulk of the grant remained unutilised.</i>			
D-2.—Marketing, Co-operative Farming and Training—			
O	10,02,000		
R	-5,20,519	4,63,407	-18,074
F.—TRANSFER TO THE STATE CO-OPERATIVE DEVELOPMENT FUND—			
R	92,070	92,070	..
G.—TRANSFER TO THE STATE AGRICULTURAL CREDIT RELIEF AND GUARANTEE FUND—			
R	1,00,000	1,00,000	..
For rounding		-200	+200
Surrenders or withdrawals within Grant—			
R	24,26,304	..	-24,26,304
Against the amount of Rs. 24,26,304 surrendered the actual saving came up to only Rs. 23,30,024			
Total—Grant No. 26	.. ..	65,58,000	42,27,976
			-23,30,024

REVIEW

Land Mortgage Banks:—In respect of these Banks, the State Government have accepted the liability (a) to defray the entire cost of management of the Banks for the first account year and (b) to pay them a subsidy equal to the excess of their management cost over their gross profits for each subsequent account year till they become self-supporting. The subsidies are granted in advance to meet their management charges subject to adjustment at the close of the year. Twelve Land Mortgage Banks functioned during the year ending 30th June, 1960. An amount of Rs. 40,787 paid in advance to these Banks stood recoverable from them on the basis of the audited accounts of the Banks furnished by Government.

Grant No. 27.—Industries—Industries

(See also the Audit Report)

Major Head and Group Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries and Supplies".			
A.—INDUSTRIES—			
A-1.—Direction—			
	Rs.		
<i>Charged—</i>			
R	100	100	-100
<i>Voted—</i>			
O	5,10,000	5,06,400	5,03,381
R	-3,600			-3,019
A-2.—Industrial Education —			
<i>Charged—</i>			
R	700	700	698
<i>Voted—</i>			
O	6,48,050	6,44,963	6,24,160
R	-3,087			-20,803
A 3.—Industrial Development—			
<i>Charged—</i>			
R	200	200	92
<i>Voted—</i>			
A-3(a).—Gross—			
O	23,76,000	24,49,208	25,10,516
R	73,208			+61,308
A-3(b).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.			
		-1,50,900	-1,17,904
			+32,996
Column 4.—(i) Non-recovery of full amount from the Directorate of Cinchona owing to engagement of labourers to other important work during the fag end of the year (Rs. 25,396) and (ii) non-adjustment of the share of Indian Council of Agricultural Research during the year due to non-receipt of <i>pro forma</i> accounts from Government in time (Rs. 7,600).			
A-4.—Technical Training Schemes—			
A-4(a).—Gross—			
O	16,57,350	13,89,200	13,74,264
R	-2,68,150			-14,936

Grant No. 27.—Industries—Industries—contd.

81

Major Head and Group Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries and Supplies".			
<i>—contd.</i>			
A-4(b).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
	Rs.		
O	-13,59,400	-10,42,720	-4,16,600
R	3,16,680		
			+ 6,26,120
<i>Column 4.—See paragraph 2 of the Review.</i>			
A-5.—Other Organisations—			
A-5(a).—Gross—			
O	3,98,800	31,28,406	29,02,999
S	31,44,000		
R	-4,14,394		
			-2,25,407
A-5(b).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O	-1,54,800	-95,739	-95,740
R	59,061		
			-1
C.—SALT		4,700	4,556
			-144
E.—CHARGES IN ENGLAND—HIGH COMMISSION OF INDIA ..		3,900	3,043
			-857
F.—DEVELOPMENT SCHEMES—			
F-1.—First Five-Year Plan—			
F-1(a).—Gross—			
O	5,53,400	5,25,880	4,86,673
R	-27,520		
			-39,207
F-1(b).—Deduct—			
O	-35,000	-14,300	..
R	20,700		
			+14,300
<i>Column 4.—Non-adjustment of the share of Indian Council of Agricultural Research during the year due to non-receipt of proforma accounts from Government in time.</i>			

Grant No. 27.—Industries—Industries—*contd.*

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expen- diture.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "43.—Industries and Supplies"—<i>concl'd.</i>						
F-2.—Second Five-Year Plan—						
F-2(a).—Gross—				Rs.		
O	..	..	21,08,000	} 15,84,779	3,04,934	-12,79,845
R	..	..	-5,23,221			
Column 1.—The bulk of the grant remained unutilised.						
Column 4.—See paragraph 2 of the Review.						
F-2(b).—Deduct—				..	-35,638	-35,638
Column 4.—See paragraph 2 of the Review.						
F-3.—Schemes outside the State Plan—						
O	..	..	25,73,900	} 21,42,461	25,38,100	+3,95,639
R	..	..	-4,31,439			
Column 4.—See paragraph 2 of the Review.						
<hr/>						
Total—Major Head "43—Industries and Supplies"—						
Charged—						
R	..	..	1,000	1,000	790	-210
Voted—						
O	..	..	91,34,000	} 1,10,76,238	1,05,86,744	-4,89,494
S	..	..	31,44,000			
R	..	..	-12,01,762			
<hr/>						
Major Head "72—Capital outlay on Industrial Development"						
G—Investment in Government Commercial Undertakings—						
G-1.—Development of Salt Production—						
O	..	..	14,000	} 11,509	10,694	-806
R	..	..	-2,500			
G-2.—Acquisition of land by the State Government for the establishment of a Telephone Cable Factory at Mihijam —						
Charged—						
O	..	..	25,000	} 1,100	5,144	+4,044
R	..	..	-23,900			
Column 4.—See paragraph 2 of the Review.						

Grant No. 27.—Industries—Industries—contd.

83

Major Head and Group Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "72.—Capital outlay on Industrial Development"—contd.			
G-3.—Acquisition of premises of Art and United Potteries at Belghoria for a training-cum-production Centre—			
	Rs.		
O	1,50,000		
R	-1,50,000		
			—
G-4.—Establishment of a Prototype Machine Tools Factory at Howrah—			
	..	1,41,444	+1,41,444
The final excess under this Group Head though anticipated at the revised budget stage remained uncovered. This indicates defective budgeting.			

Column 4.—See paragraph 2 of the Review.

H.—INVESTMENT IN OTHER COMMERCIAL CONCERNS—

Investment in shares of Co-operative Organisation—

Gross—

O	39,00,000		
R	-39,00,000		
			..
Deduct—			
	..	-1,00,000	-1,00,000

Column 4.—See paragraph 2 of the Review.

I.—DEVELOPMENT SCHEMES—

I-(a).—Second Five-Year Plan—Investment in other Commercial concerns—

I-(a)-1.—Contribution to the share Capital of the West Bengal State Warehousing Corporation—

.. .. 2,00,000 2,00,000 ..

I-(a)-2.—Investment in share Capital of Kalyani Spinning Mills Ltd.—

S	12,50,000		
R	26,52,777		
		39,02,777	1,05,00,000
			+65,97,223

Column 4.—See paragraph 2 of the Review.

Grant No. 27.—Industries—Industries—concl'd.

Major Head and Group Head.	Final Grant or Appropriation	Actual Expenditure.	Excess + Saving —	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "72.—Capital Outlay on Industrial Development—concl'd.				
I.(a)-3.—Scheme for setting up of three Spinning Mills—				
Gross .. .. .	..	2,05,261	+ 2,05,261
<i>Column 4.—See paragraph 2 of the Review.</i>				
Deduct .. .. .	..	- 65,61,584	- 65,61,584
<i>Column 4.—See paragraph 2 of the Review.</i>				
<hr/>				
Total—Major Head "72—Capital outlay on Industrial Development"	Rs.			
<i>Charged—</i>				
O	25,000	1,100	5,144	
R	- 23,900			+ 4,044
<i>Voted—</i>				
O	42,64,000	41,14,277	43,95,815	
S	12,50,000			+ 2,81,538
R	- 13,99,723			
<hr/>				
Surrenders or withdrawals within Grant or Appropriation—				
<i>Charged—</i>				
R	22,900	22,900	- 22,900	
<i>Voted—</i>				
R. Gross	29,97,926	29,97,926	- 29,97,926	
R. Deductions	- 3,96,441	- 3,96,441	+ 3,96,441	
Against the amount of Rs. 22,900 surrendered in the charged section the actual saving came up to only Rs. 19,066.				
<hr/>				
Total—Grant No. 27				
<i>Charged</i>	25,000	5,934	- 19,066	
<i>Voted—</i>				
Gross	1,94,92,100	2,23,10,025	+ 28,17,925	
Deductions	- 17,00,100	- 73,27,466	- 56,27,366	
Net	1,77,92,000	1,49,82,559	- 28,09,441	
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REVIEW.

Even though the gross expenditure in the voted section exceeded the grant by Rs. 28,17,925 the net indicated a saving of Rs. 28,09,441 due to 'net voting system' obtaining in the State.

2. Explanations for variations have not been furnished by the controlling officers in case of 7 Group Heads (out of 12). In 3 cases, the explanations though received could not be included as they were found to be defective.

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

85

(See also the Audit Report)

Major Head and Group Head.	Final Grant.	Actual Expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries and Supplies."			
A.—COTTAGE INDUSTRIES			
Rs.			
A-1.—Direction—			
O 37,400	} 43,000	43,912	+ 912
R 5,600			
A-2.—Education in Cottage Industries—			
O 3,41,400	} 3,51,400	3,50,825	- 575
R 10,000			
A-3.—Development of Cottage Industries—			
O 29,23,200	} 15,38,550	12,57,588	- 2,80,962
R -13,84,650			
<i>Column 4.—Mainly due to (i) non-drawals of funds for working capital for the State Sales Emporium owing to late receipt of Government sanction (Rs. 1,00,000), (ii) less expenditure on Exhibition (Rs. 14,415) and on stipend due to non-availability of full strength of trainees (Rs. 2,848) and (iii) non-receipt of materials and equipments from parties and market (Rs. 3,876) and chanks from Madras within the year (Rs. 1,41,894).</i>			
D.—DEVELOPMENT SCHEMES—			
D-1.—First Five-Year Plan—			
O 3,40,000	} 3,64,500	3,60,234	- 4,266
R 24,500			
D-2.—Second Five-Year Plan—			
O 1,19,14,000	} 93,35,010	84,72,221	- 8,62,789
R -25,78,990			
Subsidies amounting to Rs. 8,581 were paid during the year to the Co-operative Societies ^s as managerial subsidies in connection with the Pilot Project for Organisation and Development of Handicrafts Co-operatives and the scheme for running of Coir Co-operatives.			
D-3.—Expenses out of the fund provided by the Government of India for centrally sponsored schemes outside the State Plan—			
O 3,55,000	} 54,800	53,358	- 1,442
R -3,00,200			
D-4.—Cooch Behar Development—			
O 2,000	} 1,300	1,240	- 60
R -700			
Total—Major Head "43—Industries and Supplies"—			
O 1,59,13,000	} 1,16,88,560	1,05,39,378	- 11,49,182
R -42,24,440			

Grant No. 28.—Industries—Cottage Industries—*contd.*

Major Head and Group Head.				Final Grant.	Actual Expenditure.	Excess + Saving -
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "72.—Capital outlay on Industrial Development".						
E.—DEVELOPMENT SCHEMES—						
E-(a)—First Five-Year Plan—						
E-(a)-1.—Scheme for Industrial centres—						
				Rs.		
O	..	..	6,76,000	} 5,92,200	5,66,115	-26,085
R	..	..	-83,800			
				
E-(a)-2.—Organisation of the Silk Reelers' Co-operatives—						
Gross—					..	..
O	..	..	60,200	} 57,900	56,078	-1,822
R	..	..	-2,300			
Deduct—Receipts and recoveries on Capital Account—						
O	..	..	-200	} ..	-460	-460
R	..	..	200			
E-(b).—Second Five-Year Plan—						
E-(b)-1.—Scheme for Industrial Centres—						
O	..	..	1,46,000	} 99,700	44,710	-54,990
R	..	..	-46,300			
				<i>Column 4.—See paragraph 1 of the Review.</i>		
E-(b)-2.—Organisation of the Silk Reelers' Co-operatives—						
O	..	..	1,00,000	} 17,900	14,117	-3,783
R	..	..	-82,100			
Column 4.—Non-utilisation of fund for house rent owing to non-receipt of sanction within the year.						
E-(b)3.—Industrial Estate at Kalyani—						
O	..	..	8,20,000	} 10,49,400	6,52,629	-3,96,771
R	..	..	2,29,400			
Column 4.—Non-completion of work by the Public Health Engineering Department due to late sanction of allotment by Government. The saving remained unsurrendered.						
E-(b)4.—Industrial Estate at Howrah—						
O	..	..	15,40,000	} 8,47,600	7,12,668	-1,34,932
R	..	..	-6,92,400			
Column 4.—Non-completion of progress of works by Construction Board owing to non-availability of cement. The saving remained unsurrendered.						

Grant No. 28.—Industries—Cottage Industries—concl'd.

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Major Head and Group Head.				Final Grant.	Actual Expenditure.	Excess + Saving -
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "72.—Capital outlay on Industrial Development"—concl'd.						
E-(b)-5.—Industrial Estate at Silguri—						
			Rs.			
O	..	..	5,00,000	} 1,00,000	1,23,317	+ 23,317
R	..	..	-4,00,000			
Column 1.—The bulk of the grant remained unutilised.						
Column 4.—Higher payment of compensation for a disputed land by Deputy Commissioner, Jalpaiguri.						
E-(b)-6.—Small Industrial Estate at Saktigarh—						
O	..	..	1,50,000	} 2,12,000	3,04,992	+ 92,992
R	..	..	62,000			
Column 4.—Mainly (i) non-provision of fund for electrification work undertaken in anticipation of sanction which was accorded at the fag end of the year (Rs. 48,600) and (ii) rapid progress of works executed by the Construction Board without the knowledge of the requisiting Department (Rs. 46,552).						
E-(b)-7.—Industrial Estate at Baruipur—				..	11,481	+ 11,481
Column 4.—Non-provision of funds due to non-receipt of intimation of expenditure incurred by the Construction Board.						
<hr/>						
Total—Major Head "72.—Capital outlay on Industrial Development"—						
O	..	..	39,92,000	} 29,76,700	24,85,647	-4,91,053
R	..	..	-10,15,300			
<hr/>						
Surrenders or withdrawals within grant—						
R. Gross	..	..	52,39,940	52,39,940	..	-52,39,940
R. Deductions	..	..	-200	-200	..	+200
<hr/>						
Total—Grant No. 28						
Gross	..	..	..	1,99,05,200	1,30,25,485	-68,79,715
Deductions	..	..	..	-200	-460	-260
Net	..	..	..	1,99,05,000	1,30,25,025	-68,79,975
<hr/>						

REVIEW.

Explanation for variation in case of 1 Group Head out of 8 received from the Controlling Officer, could not be included as it was found to be defective.

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

(See also the Audit Report)

Major Head and Group Head.	Final Grant.	Actual Expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries and Supplies".			
A.—CINCHONA PLANTATIONS—			
Rs.			
A-1.—Gross—			
O	34,26,000	} 33,93,000	33,92,216
R	-33,000			-784
A-2.—Deduct—			
O	-1,00,000	} -3,17,000	-3,16,348
R	-2,17,000			-652
B.—WORKS—			
O	50,000	} 83,000	93,051
R	33,000			+10,051
<i>Column 4.—Explanation for variation has not been furnished by the Controlling Officer.</i>			
Surrenders or withdrawals within Grant—			
R. Deductions ..	2,17,000	2,17,000	.. -2,17,000
Against the amount of Rs. 2,17,000 surrendered the actual saving came up to only Rs. 2,07,081			
Total—Grant No. 29—			
Gross	34,76,000	34,85,267	+9,267
Deductions	-1,00,000	-3,16,348	-2,16,348
Net	33,76,000	31,68,919	-2,07,081

REVIEW.

Even though the gross expenditure exceeded the grant by Rs. 9,267 the net indicated a saving of Rs. 2,07,081 due to the Net Voting System obtaining in the State.

Grant No. 30.—Miscellaneous Departments—Fire Services 89

Major Head and Group Head.	Final Grant or Appropriation	Actual Expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "47.—Miscellaneous Departments".			
A.—FIRE SERVICES—			
<i>Charged—</i>			
<i>S</i>	3,100	3,100	3,100 ..
<i>Voted—</i>			
O	35,97,100	} 36,42,139	37,22,386
R	45,039			+ 80,247
B.—WORKS—			
O	3,86,000	} 2,79,500	2,85,760
R	-1,06,500			-13,740
C.—CHARGES IN ENGLAND HIGH COM. MISSION OF INDIA—			
O	240	} ..	..
R	-240		
For rounding		-340	.. +340
Surrenders of withdrawals within Grant or Appropriation—			
R (Voted)	61,701	61,701	.. -61,701
The surrender of Rs. 61,701 in the voted section was not justified since the actual expenditure exceeded the final grant by Rs. 5,146.			
Total—Grant No 30—			
<i>Charged</i>	3,100	3,100	..
<i>Voted</i>	39,83,000	39,88,146	+5,146

N.B.—An expenditure of Rs. 12 was also incurred under Group Head A—Fire Services in connection with the payment of decretal amounts against an advance of Rs. 518 from the contingency fund sanctioned on 2nd December 1960. The amount was not re-imbursed to the fund by taking a vote of the Legislature.

90 Grant No. 32.—Miscellaneous Departments—Welfare of Scheduled Tribes and Castes and Other Backward Classes.

(See also the Audit Report)

Major Head and Group Head.				Final Grant or	Actual	Excess +
				Appropriation.	Expenditure.	Saving -
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "47.—Miscellaneous Departments".						
A.—WELFARE OF SCHEDULED TRIBES AND CASTES AND OTHER BACKWARD CLASSES—						
			Rs.			
O	..	..	3,14,000	2,94,200	2,94,787	+587
R	..	..	-19,800			
B.—DEVELOPMENT SCHEMES—						
(i).—First Five-Year Plan—Welfare of Scheduled Tribes and Castes and Other Backward Classes—						
O	..	..	2,45,000	1,84,800	2,01,218	+16,418
R	..	..	-60,200			
(ii) Second Five-Year Plan—Welfare of Backward Classes—Scheduled Tribes and Development of Scheduled Areas—						
(a) Scheduled Tribes—						
<i>Charged—</i>						
S	..	..	172	172	172	..
<i>Voted—</i>						
O	..	..	29,56,000	28,47,000	28,35,862	-11,138
R	..	..	-1,09,000			
(b) Scheduled Castes—						
O	..	..	10,86,000	9,34,700	8,56,940	-77,760
R	..	..	-1,51,300			
(c).—Ex-criminal Tribes—						
O	..	..	1,20,000	41,800	39,098	-2,702
R	..	..	-78,200			
(d).—Other Backward Classes—						
O	..	..	76,000	73,000	41,778	-31,222
R	..	..	-3,000			

Column 4.—Non-drawal of stipends to students for want of Government sanction.

Grant No. 32.—Miscellaneous Departments—Welfare of Scheduled Tribes and Castes and Other Backward Classes—concl'd. 91

Major Head and Group Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "47.—Miscellaneous Departments"			
<i>—concl'd.</i>			
(iii) Centrally Sponsored Schemes—			
(a) Scheduled Tribes—	Rs.		
O	26,02,000	..	
S	6,00,000	21,66,700	21,26,617
R	-10,35,300		-40,083
<i>Column 1.—The supplementary grant proved unnecessary.</i>			
(iii)(b).—Scheduled Castes—			
O	40,37,000	36,01,400	36,27,362
R	-4,35,600		+25,962
(iii)(c).—Other Backward Classes—			
O	20,41,000	18,82,700	13,78,762
R	-1,58,300		-5,03,918
<i>Column 4.—Inaccurate fixation of final grant owing to non-receipt of timely report of saving from the drawing officers.</i>			
Surrenders or withdrawals within Grant or Appropriation—			
R	20,50,700	20,50,700	..
Total—Grant No. 32—			
<i>Charged</i>		172	172
<i>Voted</i>		1,40,77,000	1,14,02,444
			-26,74,556

**Grant No. 33.—Miscellaneous Departments—Excluding
Fire Services and Welfare of Scheduled Tribes, etc.
(All voted)**

(See also the Audit Report)

Major Head and Group Head.	Final Grant.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "47.—Miscellaneous Departments."			
A.—LABOUR—			
A(a).—Labour Commissioner—			
	Rs.		
O	4,40,900	4,67,750	4,72,784
R	26,850			+5,034
A(b).—Scheme for Welfare Measures for the Tea Plantation Labours—			
O	29,600	21,050	13,773
R	-8,550			-7,277
<i>Column 4.—Mainly due to non-receipt of supply of a Film Projector in time.</i>			
A(c).—Maintenance of labour Welfare Centres—			
O	2,14,000	2,10,100	2,10,958
R	-3,900			+858
B.—INSPECTOR OF FACTORIES—			
O	4,13,600	3,79,010	3,72,823
R	-34,590			-6,187
C.—INSPECTOR OF STEAM BOILERS—			
O	2,40,500	2,48,760	2,44,964
R	8,260			-3,796
D.—STATE STATISTICS—			
O	82,800	87,620	86,215
R	4,820			-1,405
E.—PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS.			
		6,200	6,700
			+500
G.—ADMINISTRATION OF INDIAN PART- NERSHIP ACT, 1932—			
O	20,400	20,724	20,711
R	324			-13
H.—ADMINISTRATION OF THE BENGAL MONEY LENDERS ACT, 1940—			
O	16,000	15,050	14,385
R	-950			-665

**Grant No. 33.—Miscellaneous Departments—Excluding
Fire Services and Welfare of Scheduled Tribes, etc.—contd.** 93

Major Head and Group Head.	Final Grant.	Actual Expenditure.	Excess + Saving —	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "47.—Miscellaneous Departments"—contd.				
I.—MISCELLANEOUS—				
I(a).—Smoke Nuisances Commission—				
	Rs.			
O	79,300	78,100	77,471	
R	-1,200			-629
I(b).—Administration of the Trade Disputes Act—				
O	2,00,000	1,95,790	1,95,560	
R	-4,210			-230
I(c).—Administration of the Bengal Shops and Establishments Act, 1940—				
O	1,50,300	1,45,750	1,41,937	
R	-4,550			-3,813
I(d).—Family Budget Investigation Scheme—				
O	54,300	52,050	51,963	
R	-2,250			-87
I(e).—State Statistical Bureau—				
O	6,81,000	7,10,000	7,04,672	
R	29,000			-5,328
I(f).—Contribution to the National Library.				
	16,000	16,000	..	
I(h).—Administration of the Minimum Wages Act, 1948—				
O	23,000	18,770	18,369	
R	-4,230			-401
I(i).—Construction Board—				
Gross—				
O	19,75,000	25,88,000	23,54,260	
S	5,35,000			-2,33,740
R	78,000			
Deduct.—Establishment charges recoverable from other Governments, Departments, etc.—				
O	-13,00,000	-19,00,000	-19,71,903	
R	-6,00,000			-71,903

**Grant No. 33.—Miscellaneous Departments—Excluding
Fire Services and Welfare of Scheduled Tribes, etc.—contd.**

Major Head and Group Head.	Final Grant.	Actual Expenditure.	Excess + Saving —	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "47.—Miscellaneous Departments." —contd.				
I(j).—Preparation of Census Hand Books—				
	Rs.			
R	5,289	5,284	—5	
I(k).—Implementation of Employees' State Insurance Scheme—				
Gross—				
O	5,400	} 3,430	3,420	
R	—1,970			—10
Deduct.—Recoveries from the Employees' State Insurance Corporation—				
O	—4,400	} —2,510	—1,794	
R	1,890			+716
I(l).—Control of Vagrancy—				
O	20,10,000	} 25,36,476	26,12,694	
S	1,20,000			+76,218
R	4,06,476			
I(m).—Preservation of old correspondence of the West Bengal Districts.				
	12,100	12,023	—77	
I(n).—Preparation of District Gazetteers—				
R	20,095	20,095	40,278	
			+20,183	
<i>Column 4.—See paragraph 1 of the Review.</i>				
J.—CONTROLLER OF RENTS—				
O	3,81,000	} 4,12,425	4,10,489	
R	31,425			—1,936
K.—WORKS				
		112	+112	
L.—SUSPENSE—				
O	—8,45,000	} —11,25,000	5,01,393	
R	—2,80,000			+16,26,393

The nature and accounting procedure of the transactions under this head have been explained at Page 30 of the Appropriation Accounts.

Column 4.—See paragraph 1 of the Review.

**Grant No. 33.—Miscellaneous Departments—Excluding
Fire Services and Welfare of Scheduled Tribes, etc.—concl'd.**

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Major Head and Group Head.	Final Grant.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "47.—Miscellaneous Departments."			
<i>—concl'd.</i>			
N.—DEVELOPMENT SCHEMES—			
SECOND FIVE-YEAR PLAN—			
(a) LABOUR AND LABOUR WELFARE—			
	Rs.		
O	39,000		
R	-39,000		
(b) STATISTICS—			
O	96,000		
R	-36,100		
	59,900	56,865	-3,035
Surrenders or withdrawals within Grant—			
R. Gross	-1,89,039	-1,89,039	+1,89,039
R. Deductions	5,98,110	5,98,110	-5,98,110
The surrender of Rs. 4,09,071 was not justified since the actual expenditure exceeded the final grant by Rs. 9,80,406.			
Total—Grant No. 33—			
Gross	69,96,400	86,46,103	+16,49,703
Deductions	-13,04,400	-19,73,697	-6,69,297
Net	56,92,000	66,72,406	+9,80,406

REVIEW.

Explanations for variations have not been furnished by the controlling officers in case of 2 Group Heads (out of 3).

Grant No. 34 — Civil Works—

(See also the Audit Report)

Major Head and Group Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "50—Civil Works."			
A.—ORIGINAL WORKS—BUILDINGS—			
A-1.—Land Revenue—			
	Rs.		
O	700	} ..	1,894
R	-700		
			+1,894
A-2.—State Excise—	.. ..	10,000	6,098
			-3,902
A-3.—Registration—	<i>Column 4.—See paragraph 1 of the Review.</i>		
O	53,000	} 24,580	22,345
R	-28,420		
			-2,235
A-4.—Sales Tax—			
R	2,410	2,410	5,638
			+3,228
	<i>Column 4.—See paragraph 1 of the Review.</i>		
A-5.—General Administration—			
<i>Charged—</i>			
O	26,000	} 32,837	96,001
R	6,837		
			+63,164
	<i>Column 4.—See paragraph 1 of the Review.</i>		
<i>Voted—</i>			
O	2,89,400	} 3,03,719	2,72,044
S	91,000		
R	-76,681		
			-31,671
	<i>Column 4.—See paragraph 1 of the Review.</i>		
A-6.—Administration of Justice—			
O	2,05,200	} 1,93,167	1,43,444
R	-12,033		
			-49,721
	<i>Column 4.—See paragraph 1 of the Review.</i>		
A-7.—Jails—			
O	41,000	} 38,615	49,795
R	-2,385		
			+11,180
	<i>Column 4.—See paragraph 1 of the Review.</i>		
A-8.—Police—			
O	1,69,800	} 1,25,500	1,20,506
R	-44,300		
			-4,994

Grant No. 34 —Civil Works—contd.

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Major Head and Group Head.				Final Grant or	Actual	Excess +
				Appropriation.	Expenditure.	Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "50—Civil Works"—contd.						
A-9.—Education—						
			Rs.			
O	..	..	80,000	} 1,04,966	58,447	-46,519
R	..	..	24,966			
<i>Column 4.—See paragraph 1 of the Review.</i>						
A-10.—Medical	..			1,00,000	91,699	-8,301
A-12.—Agriculture—						
O	..	..	44,300	} 53,137	36,211	-16,926
R	..	..	8,837			
<i>Column 4.—See paragraph 1 of the Review.</i>						
A-13.—Animal Husbandry—						
O	..	..	12,000	} 7,800	3,870	-3,930
R	..	..	-4,200			
<i>Column 4.—See paragraph 1 of the Review.</i>						
A-14.—Co-operation—						
O	..	..	4,700	} 4,500	4,228	-272
R	..	..	-200			
A-15.—Industries						
..				15,000	6,210	-8,790
<i>Column 4.—See paragraph 1 of the Review.</i>						
A-16.—Civil Works—						
O	..	..	66,700	} 29,247	29,972	+725
R	..	..	-37,453			
A-17.—Stationery and Printing—						
O	..	..	1,000	} 5,784	5,746	-38
R	..	..	4,784			
A-18.—Miscellaneous Departments—						
O	..	..	25,000	} 31,958	21,187	-10,771
R	..	..	6,958			
<i>Column 4.—See paragraph 1 of the Review.</i>						
B.—ORIGINAL WORKS—COMMUNICA						
TIONS—						
O	..	..	87,57,000	} 67,35,171	64,72,132	-2,63,039
R	..	..	-20,21,829			

Grant No. 34.—Civil Works—contd.

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "50—Civil Works"—contd.						
C.—ORIGINAL WORKS—MISCELLANEOUS—						
			Rs.			
O	..	..	14,000	} —80	} —83	} —3
R	..	..	—14,080			
D.—REPAIRS—						
<i>Charged—</i>						
O	..	..	10,00,000	} 13,25,037	} 12,92,366	} —32,671
S	..	..	3,35,000			
R	..	..	—9,963			
<i>Voted—</i>						
O	..	..	2,79,30,000	} 2,74,22,096	} 2,20,65,466	} —53,56,630
R	..	..	—5,07,904			
<i>Column 4.—See paragraph 1 of the Review.</i>						
E.—ESTABLISHMENT—						
<i>Charged—</i>						
O	..	..	1,12,000	} 1,10,126	} 1,12,456	} +2,330
R	..	..	—1,874			
<i>Voted—</i>						
O	..	..	59,00,000	} 57,98,300	} 57,80,279	} —18,021
S	..	..	1,00,000			
R	..	..	—2,01,700			
<i>Column 1—The supplementary grant proved unnecessary.</i>						
E-1.—Deduct—Recoveries—						
O	..	..	—4,91,000	} —10,00,000	} —12,21,785	} —2,21,785
R	..	..	—5,09,000			
<i>Column 4.—Larger recoveries due to execution of greater volume of work than anticipated on behalf of other departments and local bodies.</i>						
F.—TOOLS AND PLANT—						
<i>Charged</i>	..	..	..	5,000	4,365	—635
<i>Voted—</i>						
O	..	..	11,46,000	} 13,50,000	} 12,71,125	} —78,875
S	..	..	2,04,000			
F-1.—Deduct—Recoveries	—60,000	—1,52,099	—92,099
<i>Column 4.—See paragraph 1 of the Review.</i>						

Grant No. 34 — Civil Works—contd.

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Major Head and Group Head.			Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1			2	3	4
			Rs.	Rs.	Rs.
Major Head "50—Civil Works"—contd.					
G.—GRANTS-IN-AID—					
Charged	..	..	4,00,000	4,00,000	..
Voted	..	..	15,62,200	13,27,780	-2,34,420

Column 4.—See paragraph 1 of the Review.

H.—SUSPENSE—

			Rs.				
<i>Charged—</i>							
O	3,000	}	8,000	8,339	+ 339
R	..	..	5,000				
<i>Voted—</i>							
O	3,83,000	}	-3,11,430	-51,87,384	-48,75,954
S	..	..	2,00,000				
R	..	..	-8,94,430				

The nature and accounting procedure of the transactions under this head have been explained at page 30 of the Appropriation Accounts.

Column 4.—See paragraph 1 of the Review.

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

O	-87,74,000	}	-63,90,619	-12,12,986	+ 51,77,633
R	23,83,381				

Column 4.—See paragraph 1 of the Review.

J.—DEVELOPMENT SCHEMES—

(i)—First Five Year Plan—
(Committed expenditure)—

J.(i)-1.—Education—

O	1,87,200	}	2,65,042	2,84,534	+ 19,492
S	..	..	41,000		
R	..	..	36,842		

J.(i)-2.—Medical—

O	13,00,000	}	14,98,155	15,84,925	+ 86,770
S	..	..	2,89,000		
R	..	..	-70,845		

J.(i)-3.—Public Health—

O	10,000	}	16,314	13,490	- 2,824
S	..	..	14,000		
R	..	..	-7,686		

Column 4.—See paragraph 1 of the Review.

Grant No. 34—Civil Works—*contd.*

Major Head and Group Head				Final Grant or Appropriation	Actual Expenditure	Excess+ Saving—
1				2	3	4
				Rs	Rs	Rs.
Major Head "50—Civil Works"—<i>contd.</i>						
J.(i)-4.—Agriculture—						
			Rs.			
O	.	..	1,14,000	1,50,100	1,49,935	-165
R	..	.	36,100			
J.(i)-5.—Animal Husbandry—						
O	..	..	10,000	47,926	22,252	-25,674
S	..	..	50,000			
R	..	..	-12,074			
				<i>Column 4—See paragraph 1 of the Review.</i>		
J (i)-6 —Industries—						
O	..	.	4,800	2,795	3,019	+224
R	..	..	-2,005			
J.(i)-7.—Civil Works—						
O	..	..	57,80,000	61,91,405	1,18,08,005	+56,16,600
S	..	..	5,00,000			
R	..	..	-88,595			
				<i>Column 4.—See paragraph 1 of the Review</i>		
J.(ii).—Cooch Behar Development—						
O	..	..	27,000	20,061	10,018	-10,043
R	..	..	-6,939			
				<i>Column 4.—See paragraph 1 of the Review.</i>		
J.(ii) 1—<i>Deduct</i>—Amount transferred from General Reserve Fund, Cooch Behar—						
O	..	..	-27,000	-20,061	-10,018	+10,043
R	..	..	6,939			
				<i>Column 4.—See paragraph 1 of the Review</i>		
J.(iii)—Centrally sponsored schemes outside the State Plan (Centre's share)—Expenses out of the grant from the Government of India for Centrally sponsored schemes outside the State Plan (Construction of State roads of economic or inter-State importance)—						
O	..	..	5,74,000	4,22,650	4,03,723	-18,927
R	..	..	-1,51,350			

Major Head and Group Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "50—Civil Works"—<i>concl'd.</i>			
Surrenders or withdrawals within Grant or Appropriation—			
Voted—	Rs.		
R. Gross	40,64,912	40,64,912	—40,64,912
R. Deductions	—18,81,320	—18,81,320	+18,81,320
<hr/>			
Total—Grant No. 34—			
Charged	18,81,000	19,13,527	+32,527
Voted—			
Gross	5,62,86,000	4,68,88,550	—93,97,450
Deductions	—93,52,000	—25,96,888	+67,55,112
Net	4,69,34,000	4,42,91,662	—26,42,338
<hr/>			

REVIEW.

Explanations for variations have not been furnished by the controlling officers in case of 4 Group Heads (out of 22). In 17 cases, the explanations though received, could not be included as they were found to be defective.

2. The gross establishment charges of the Public Works Department during the year 1960-61 amounted to Rs. 58.93 lakhs against the total works outlay of Rs. 793.38 lakhs, i.e., 7.43 per cent. of the total works outlay.

A sum of Rs. 12.22 lakhs was recovered during the year on account of establishment charges for work done on behalf of private bodies and other Departments and Governments. The net establishment charges stood at Rs. 46.71 lakhs which were 5.89 per cent. of the total works outlay.

The percentages of both the gross and net establishment charges to works outlay for the years 1958-59, 1959-60 and 1960-61 are compared below:—

Figures in lakhs of rupees.

Year.	Works Outlay.	Establishment charges.		Percentage.	
		Gross.	Net.	Gross.	Net.
1958-59 ..	575.54	52.23	47.28	9.07	8.21
1959-60 ..	654.79	56.62	49.29	8.64	7.53
1960-61 ..	793.38	58.93	46.71	7.43	5.89

REVIEW—concl'd.

3. Subventions from the Central Road Fund—

(a) 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 constructions 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.

(b) An account of the subventions to the State of West Bengal to the end of the year 1960-61 is given below:—

Opening balance on the 1st April, 1960—Rs. 19,38,019.

	To end of the year 1959-60.	During the year 1960-61.	Total to end of the year 1960-61.
	Rs.	Rs.	Rs.
Allotment from the Central Road Fund—			
(i) Ordinary	4,33,81,574	18,27,254	4,52,08,828
(ii) Ordinary Reserve	42,83,955	4	42,83,959
(iii) Special Grant from the Reserve	1,38,172	..	1,38,172
Total	4,78,03,701	18,27,258	4,96,30,959

Expenditure on projects financed from subventions from Central Road Fund—

(i) Ordinary	4,14,43,551	12,12,986	4,26,56,537
(ii) Ordinary Reserve	42,29,537	..	42,29,537
(iii) Special Grant from the Reserve	1,92,594	..	1,92,594
Total	4,58,65,682	12,12,986	4,70,78,668

Closing balance on the 31st March, 1961—Rs. 25,52,291.

The total commitment at the close of the year in respect of incomplete works of the State, financed from the Central Road Fund amounted to Rs. 526.08 lakhs approximately. The credits and debits to the fund as indicated in the above account were for amounts authorised by the existing rules of the Fund and no diversion from the Fund has been noticed in respect of the year 1960-61.

Grant No. 35—Famine—(All voted).

103

(See also the Audit Report.)

Major Head and Group Head.	Final Grant.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "54—Famine."			
A.—FAMINE RELIEF—			
A.1.—Salaries and Establishment—			
A.1 (a).—Isolated workhouse and normal relief operations—			
	Rs.		
O	14,49,000	} 43,08,000	} 42,39,303
S	19,76,000		
R	8,83,000		
			—88,697
A.1(b).—Famine Relief Emergency Hospitals—			
O	65,000	} 63,000	} 43,494
R	—2,000		
			—19,506
<i>Column 4.—Mainly due to non-receipt of debit bills from the Central Medical Stores (Rs. 13,400), conversion of one Famine Relief Emergency Hospital into a Health Centre (Rs. 4,300) and non-liquidation of pay and allowances of staff (Rs. 1,770).</i>			
A.1(c).—Expenses on Public Health measures in flood affected areas—			
O	2,50,000	} 5,70,000	} 3,69,250
S	7,70,000		
R	—4,50,000		
			—2,00,750
<i>Column 4.—Mainly non-receipt of book debit bills from the Central Medical Stores.</i>			
A.1(e).—Distribution of seeds—			
O	7,00,000	} 5,19,000	} 3,59,781
R	—1,81,000		
			—1,59,219
<i>Column 4.—See paragraph 1 of the Review.</i>			
A.2.—Gratuitous Relief—			
A.2(2).—In other ways—			
O	4,35,000	} 26,91,500	} 26,27,676
S	25,00,000		
R	—2,43,500		
			—63,824
A.2(3).—At the houses of the people—			
O	1,00,00,000	} 2,70,16,000	} 2,96,58,614
S	1,73,00,000		
R	—2,84,000		
			+26,42,614

Grant No. 35 —Famine—*contd.*

Major Head and Group Head.				Final Grant.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "54—Famine"—<i>contd.</i>						
A.2(4).—<i>Deduct</i>—Recovery on account of price of cloth, rice, etc., supplied to non-official organisations—						
			Rs.			
O	..	..	—500	}	..	..
R	..	..	500			
A.2(5).—Distribution of seeds—						
S	..	..	6,88,000	6,88,000	41,536	—6,46,464
<i>Column 4.</i> —Due to provision made for adjustment not required to be made in the accounts under the rules.						
A.2(6).—Free supply of fodder, etc., to cattle population—						
O	..	..	25,000	}	37,301	4,367
S	..	..	28,000			
R	..	..	—15,699			
<i>Column 4.</i> —See paragraph 1 of the Review.						
A.2(7).—Free or concessional supply of seeds—						
S	..	..	3,68,000	}	..	..
R	..	..	—3,68,000			
A.3.—Miscellaneous—						
A.3(1).—Miscellaneous—						
O	..	..	40,00,000	}	3,25,90,000	2,80,20,281
S	..	..	2,15,00,900			
R	..	..	70,89,100			
<i>Column 4.</i> —See paragraph 1 of the Review.						
A.3(2).—Expenditure out of West Bengal Famine Insurance Fund—						
S	..	..	80,00,000	80,00,000	80,00,000	
A.4.—Rehabilitation Programme—						
A.4(a).—Workhouses and institutions connected therewith—						
O	..	..	22,400	}	18,552	12,871
R	..	..	—3,848			
<i>Column 4.</i> —See paragraph 1 of the Review.						

Major Head and Group Head.				Final Grant.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "54—Famine"—<i>contd.</i>						
A.4(b).—Orphanages—						
			Rs.			
O	..	..	15,31,400	} 15,96,500	16,33,274	+ 36,774
S	..	..	59,100			
R	..	..	6,000			
A.4(c).—Artisan's Relief and Rehabilitation—						
O	..	..	50,000	} 2,49,000	2,25,605	—23,395
S	..	..	1,80,000			
R	..	..	19,000			
A.5.—Works—						
A.5(i).—Isolated Workhouses, etc.—						
O	..	..	200	} ..	320	+ 320
R	..	..	—200			
A.5(ii).—Famine Relief Emergency Hospitals—						
O	..	..	2,000	} 7,000	3,894	—3,106
S	..	..	3,000			
R	..	..	2,000			
<i>Column 4.—Due to slow progress of repair work.</i>						
A.5(iii).—Rehabilitation Programme—						
A.5(iii)(a).—Workhouses and institutions connected therewith—						
O	..	..	500	} ..	..	..
R	..	..	—500			
A.5(iii)(b).—Orphanages—						
O	..	..	10,000	} 4,000	..	—4,000
R	..	..	—6,000			
<i>Column 4.—See paragraph 1 of the Review.</i>						
A.5(iv).—Scheme for water supply in flood affected areas—						
O	..	..	3,00,000	} 4,50,000	3,85,579	—64,421
S	..	..	1,68,000			
R	..	..	—18,000			
<i>Column 4.—See paragraph 1 of the Review.</i>						

Grant No. 35 — Famine — *concl.*

Major Head and Group Head.	Final Grant.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "54-Famine"—<i>concl.</i>			
A.6.—Deduct—Amount transferred from the West Bengal Famine Insurance Fund—			
	Rs.		
R	—80,00,000	—80,00,000	..
B.—TRANSFER TO THE WEST BENGAL FAMINE INSURANCE FUND ..			
	80,00,000	80,00,000	..
Surrenders or withdrawals within Grant—			
R. Gross	—64,26,353	—64,26,353	+ 64,26,353
R. Deductions	79,99,500	79,99,500	—79,99,500
Total—Grant No. 35—			
Gross	8,03,81,500	8,36,25,845	+ 32,44,345
Deductions	—500	—80,00,000	—79,99,500
Net	8,03,81,000	7,56,25,845	—47,55,155

REVIEW

Explanations for variations have not been furnished by the controlling officers in case of 5 Group Heads (out of 10). In 1 case, the explanation though received, could not be included as it was found to be defective.

2. The gross expenditure under this grant had exceeded the gross grant by Rs. 32,44,345. This excess was converted into a saving of Rs. 47,55,155 in the net figure due to 'Net Voting System'.

Grant No. 36.—Privy Purses and Allowances of Indian Rulers—(All voted).

107

Major Head and Group Head.	Final Grant.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "54-B.—Privy Purses and Allowances of Indian Rulers."			
A.—PRIVY PURSES AND ALLOWANCES OF EX-RULERS OF INTEGRATED STATES AND ALLOWANCES OF THEIR RELATIVES AND SERVANTS—			
A.1.—Integrated States—			
A.1(i).—Allowances to the relatives of the <i>ex</i> -rulers of Cooch Behar—	}	}	}
A.1(ii).—Allowances to the palace servants of the <i>ex</i> -ruler of Cooch Behar—			
Rs.			
O	1,51,000	}	}
S	16,000		
R	—11,000		
B.—CHARGES IN ENGLAND—HIGH COMMISSION OF INDIA	18,000	18,000	..
Surrenders or withdrawals within Grant—			
R	11,000	..	—11,000
Total—Grant No. 36	1,85,000	1,72,758	—12,242

108 **Grant No. 37.—Superannuation Allowances and Pensions**

(See also the Audit Report)

Major Head and Group Head.				Final Grant or	Actual	Excess +
				Appropriation.	Expenditure.	Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "55—Superannuation Allowances and Pensions".						
A.—SUPERANNUATION AND RETIRED ALLOWANCES—						
				Rs.		
<i>Charged—</i>						
O	..	..	1,93,000	} 2,08,000	2,05,686	—2,314
S	..	..	6,000			
R	..	..	9,000			
<i>Voted—</i>						
O	..	..	1,25,43,800	} 1,20,35,800	1,25,67,801	+ 5,32,001
R	..	..	—5,08,000			
B.—COMPASSIONATE ALLOWANCES—						
O	..	..	50,000	} 76,000	49,307	—26,693
R	..	..	26,000			
<i>Column 4.—Inaccurate fixation of final grant for want of specific data.</i>						
C.—DONATIONS TO PROVIDENT FUND—						
O	..	..	5,01,000	} 2,27,400	1,65,819	—61,581
R	..	..	—2,73,600			
<i>Column 4.—Inaccurate fixation of final grant for want of necessary data.</i>						
D.—GRATUITIES—						
<i>Charged—</i>						
O	..	..	12,000	} 2,000	..	—2,000
R	..	..	—10,000			
<i>Column 4.—Due to (i) non-drawal of pension (Rs. 1,000) and (ii) inaccurate fixation of net grant for want of necessary data (Rs. 1,000).</i>						
<i>Voted—</i>						
O	..	..	25,89,000	} 26,59,000	28,60,915	+ 2,01,915
R	..	..	70,000			
E.—PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES—						
O	..	..	26,475	} 25,000	19,092	—5,908
R	..	..	—1,475			
<i>Column 4.—Unanticipated less drawal of pension by some pension-holders at the end of the year.</i>						

Grant No. 37.—Superannuation Allowances and Pensions—contd. 109

Major Head and Group Head.				Final Grant or	Actual	Excess +
				Appropriation.	Expenditure.	Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "55—Superannuation Allowances and Pensions"—concl'd.						
F.—GOVERNMENT CONTRIBUTION PAYABLE UNDER THE INDIAN CIVIL SERVICES FAMILY PENSION RULES—						
			Rs.			
O	..	..	1,600	}	..	..
R	..	..	—1,600		..	..
G.(i).—Allowances and Gratuities to political sufferers, their families and institutions.				3,90,000	3,93,075	+3,075
G.(ii).—Equated Payments on account of Capital Outlay on Sterling Pensions to the Government of India—						
O	..	..	3,22,000	}	2,92,340	2,92,340
R	..	..	—29,660		..	..
H.—CHARGES IN ENGLAND—HIGH COMMISSION OF INDIA—						
O	..	..	75,000	}	71,440	71,886
R	..	..	—3,560		+446	..
I.—DEDUCT—PENSIONERY CHARGES TRANSFERRED TO COMMERCIAL DEPARTMENTS—						
O	..	..	—7,90,000	}	—2,27,000	—3,04,376
S	..	..	1,11,000		—77,376	..
R	..	..	4,52,000		..	..
				Column 4.—See paragraph 1 of the Review.		
For rounding—						
O	..	..	125	}	..	..
R	..	..	—125		..	..
Total—Major Head "55—Superannuation Allowances and Pensions".—						
Charged—						
O	—	..	2,05,000	}	2,10,000	2,05,686
S	—	—	6,000		—4,314	..
R	—	..	—1,000		..	..
Voted—						
O	..	..	1,57,09,000	}	1,55,49,980	1,61,15,859
S	..	..	1,11,000		+5,65,879	..
R	..	..	—2,70,020		..	..

110 Grant No. 37.—Superannuation Allowances and Pensions—*contd.*

Major Head and Group Head.				Final Grant or	Actual	Excess +
				Appropriation.	Expenditure.	Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "83—Payments of Commuted Value of Pensions"						
PAYMENTS OF COMMUTED VALUE OF PENSIONS—						
Payments in India—						
<i>Charged—</i>						
			Rs.			
O	..	..	15,000	} 1,300	..	-1,300
R	..	..	-13,700			
<i>Voted—</i>						
O	..	..	5,30,000	} 7,20,000	7,41,817	+ 21,817
S	..	..	80,440			
R	..	..	1,09,560			
Payments to Central Government on account of commuted value charged on the Consolidated Fund of India and recoverable from the State under Article 290 of the Constitution.—						
<i>Charged—</i>						
S	..	..	77,000	} 90,032	90,032	..
R	..	..	13,032			
CHARGES IN ENGLAND—						
HIGH COMMISSION OF INDIA—						
S	..	..	19,560	19,560	19,531	-29
<hr/>						
Total—Major Head "83.—Payments of Commuted Value of Pensions"—						
<i>Charged—</i>						
O	..	..	15,000	} 91,332	90,032	-1,300
S	..	..	77,000			
R	..	..	-668			
<i>Voted—</i>						
O	..	..	5,30,000	} 7,39,560	7,61,348	+ 21,788
S	..	..	1,00,000			
R	..	..	1,09,560			
<hr/>						

Grant No. 37.—Superannuation Allowances and Pensions— *id* 111.

Major Head and Group Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Surrenders or withdrawals within Grant or Appropriation—			
<i>Charged—</i>			
<i>R</i>	Rs. 1,668	1,668	.. .. -1,668
<i>Voted—</i>			
R. Gross	6,12,460	6,12,466	.. .. -6,12,460
R. Deductions	-4,52,000	-4,52,006	.. .. +4,52,000
The surrender of Rs. 1,60,460 in the voted section was not justified since the actual expenditure exceeded the final grant by Rs. 4,27,207.			
Total—Grant No. 37.—			
<i>Charged</i>	3,03,000	2,95,718	-7,282
<i>Voted—</i>			
Gross	1,71,29,000	1,71,81,583	+52,583
Deductions	-6,79,000	-3,04,376	+3,74,624
Net	1,64,50,000	1,68,77,207	+4,27,207

REVIEW

Explanation for variation has not been furnished by the controlling officer in case of 1 Group Head (out of 5).

**112 Grant No. 38.—Charges on account of Stationery and Printing
(All Voted)**

(See also the Audit Report)

Major Head and Group Head.	Final Grant.	Actual Expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "56—Stationery and Printing"			
I—STATIONERY			
A.—STATIONERY SUPPLIED BY OTHER GOVERNMENTS—			
			Rs.
O			11,000
R			-10,555
	445	727	+282
B.—DISCOUNT ON PLAIN PAPER USED WITH STAMPS			
	12,500	14,136	+1,636
C.—PURCHASE OF PLAIN PAPER USED WITH STAMPS			
	1,40,000	63,960	-76,040
<i>Column 4.—Non-receipt of debits from the Director-General Supplies and Disposals for supply of stores to the Stationery Office.</i>			
D.—PURCHASE OF STATIONERY STORES—			
D-(i).—Purchase of Stationery Stores—			
O			36,00,000
S			24,000
R			4,30,396
	40,54,396	41,47,445	+93,049
D-(ii).—Deduct—Value of Stationery supplied to other Governments and Paying Departments—			
O			-64,000
R			-6,73,646
	-7,37,646	-7,59,620	-21,974
E.—STATIONERY OFFICE AND STORES—			
O			2,29,800
R			7,814
	2,37,614	2,35,658	-1,956
II—PRINTING			
F.—GOVERNMENT PRESSES—			
F-1.—West Bengal Government Press—			
O			27,65,300
S			1,72,300
R			26,444
	29,64,044	30,45,604	+81,560

**Grant No. 38.—Charges on account of Stationery
and Printing—*contd.***

113

Major Head and Group Head.				Final Grant	Actual Expenditure	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "56—Stationery and Printing"						
<i>—contd.</i>						
				Rs.		
F-2.—Cooch Behar Press—						
O	..	..	1,08,600	} 1,05,905	99,878	- 6,027
R	..	..	- 2,695			
F-3.—Publication Branch—						
O	..	..	87,800	} 88,800	89,031	+ 231
R	..	..	1,000			
F-4.—Secretary to Governor's Press—						
O	..	..	78,700	} 80,300	80,286	- 14
R	..	..	1,600			
F-5.—Press and Forms Department—						
O	..	..	9,39,400	} 10,09,894	8,18,568	- 1,91,326
S	..	..	57,000			
R	..	..	13,494			

Column 4.—See paragraph 2 of the Review.

G.—PRINTING AT PRIVATE PRESSES—

O	30,000	} 20,000	19,494	- 506
R	- 10,000			

**H.—COST OF PRINTING WORK DONE
BY OTHER GOVERNMENTS—**

O	12,100	} 13,070	10,964	- 2,106
R	970			

Column 4.—Due to non-receipt of accurate estimates from local officers.

**H-(i).—Deduct—Cost of printing work done
for other Governments and paying
Departments—**

O	- 1,000	}
R	1,000			

**Grant No. 38.—Charges on account of Stationery
and Printing—concl'd.**

Major Head and Group Head.				Final Grant.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "56 Stationery and Printing"						
—concl'd.						
				Rs.		
I.—CHARGES IN ENGLAND—						
O	..	..	24,700	}	..	..
R	..	..	-24,700			
For rounding	..	..	..	-200	..	+200
Surrenders or withdrawals within Grant—						
R. Gross	..	..	-4,33,768	-4,33,768	..	+4,33,768
R. Deductions	..	..	6,72,646	6,72,646	..	-6,72,646
Total—Grant No. 38.—						
			Gross ..	82,93,000	86,25,751	+3,32,751
			Deductions ..	-65,000	-7,59,620	-6,94,620
			Net ..	82,28,000	78,66,131	-3,61,869

REVIEW

Even though the gross expenditure exceeded the grant by Rs. 3,32,751, the net indicated a saving of Rs. 3,61,869 due to the 'Net Voting System' obtaining in the State.

2. Explanation for variation has not been furnished by the controlling officer in case of one Group Head (out of 3).

Grant No. 39.—Miscellaneous—Contributions

115

(See also the Audit Report)

Major Head and Group Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57—Miscellaneous"			
A.—CONTRIBUTIONS—			
	Rs.		
O	4,69,000		
S	39,100		
R	-6,095		
	} 5,02,005	5,15,418	+13,413
B.—MISCELLANEOUS CONTRIBUTIONS—			
<i>Charged—</i>			
O	8,78,000		
S	1,29,000		
R	-1,399		
	} 10,05,601	8,30,183	-1,75,418
<i>Column 4</i> —Explanation for variation has not been furnished by the controlling officer.			
<i>Voted—</i>			
O	1,85,95,000		
S	10,96,000		
R	6,095		
	} 1,96,97,095	1,94,79,010	-2,18,085
Surrenders or withdrawals within Grant or Appropriation—			
<i>Charged—</i>			
R	1,399	1,399	-1,399
Total—Grant No. 39—			
<i>Charged</i> ..	10,07,000	8,30,183	-1,76,817
<i>Voted</i> ..	2,01,99,100	1,99,94,428	-2,04,672

116 Grant No. 40.—Miscellaneous—Other Miscellaneous Expenditure

(See also the Audit Report)

Major Head and Group Head.				Final Grant or	Actual	Excess +	
				Appropriation.	Expenditure.	Saving -	
1				2	3	4	
				Rs.	Rs.	Rs.	
Major Head "57—Miscellaneous".							
A.—DONATIONS FOR CHARITABLE PURPOSES—							
A-1.—Gross—							
			Rs.				
O	2,18,000	}	2,93,695	4,30,854	+1,37,159
R	..	..	75,695			
<i>Column 4.—Mainly due to unanticipated inter-departmental adjustment at the fag end of the year.</i>							
A-2.—Deduct—Recoveries from the Gov- ernment of India							
		-3,000	-		+3,000
<i>Column 4.—See paragraph 1 of the Review.</i>							
B.—SPECIAL COMMISSIONS OF ENQUIRY—							
R	..	..	561	561	561	-
C.—PETTY ESTABLISHMENT—							
C-(a).—For maintenance of Writers' Build- ings, etc.—							
O	9,82,400	}	10,02,892	10,65,416	+62,524
R	..	..	20,492			
C-(b).—Establishment at Hastings							
				800	779		-21
C-(c).—Central Despatch Section.—							
O	5,71,000	}	5,84,600	6,09,472	+24,872
R	..	..	13,600			
D.—IRRECOVERABLE TEMPORARY LOANS AND ADVANCES WRITTENOFF—							
O	5,000	}	800	2,172	+1,372
R	..	..	-4,200			
E.—RENTS, RATES AND TAXES—							
O	1,44,000	}	1,46,700	1,25,491	-21,209
R	..	..	2,700			
<i>Column 4.—See paragraph 1 of the Review.</i>							
F.—EXPENDITURE ON ACCOUNT OF .. STATE PRISONERS—							
O	4,000	}	94	93	-1
R	..	..	-3,906			

**Grant No. 40.—Miscellaneous—Other Miscellaneous
Expenditure—contd.**

117

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "57—Miscellaneous"—contd.						
G.—MISCELLANEOUS AND UNFORE- SEEN CHARGES—						
G-1.—Rewards for destruction of Wild animals—						
			Rs.			
O	..	..	500	} 440	440	✓
R	..	..	-60			
G-2.—Other Items—						
O	..	..	2,48,000	} 6,50,000	7,26,854	+ 76,854
R	..	..	4,02,000			
<i>Column 4.—Unanticipated expenditure at the fag end of the year.</i>						
G-3.—Expenditure in connection with riots—						
R	..	..	1,020	1,020	11,935	+ 10,915
<i>Column 4.—Non-submission of proposal for funds by District Officer before the close of the year.</i>						
G-4.—Expenditure in connection with West Bengal National Volunteer Force—						
G-4(i).—Directorate—						
O	..	..	99,700	} 1,09,672	1,12,814	+ 3,142
R	..	..	9,972			
G-4(ii).—Kalyani Training Centre—						
O	..	..	5,21,400	} 5,14,892	5,08,855	- 6,037
R	..	..	-6,508			
G-4(iii).—Halisahar Training Centre—						
O	..	..	4,63,800	} 5,46,473	5,08,234	- 38,239
R	..	..	82,673			
G-4(iv).—Cooch Behar Training Centre—						
O	..	..	1,25,400	} 1,09,542	1,00,387	- 9,155
R	..	..	-15,858			
G-4(v).—Kurseong Training Centre—						
O	..	..	1,29,500	} 1,29,364	1,11,631	- 17,733
R	..	..	-136			
<i>Column 4.—See paragraph 1 of the Review.</i>						
G-4(vi).—District Officers—						
O	..	..	20,000	} 12,000	19,252	+ 7,252
R	..	..	-8,000			

**Grant No. 40.—Miscellaneous—Other Miscellaneous
Expenditure—contd.**

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "57—Miscellaneous"—contd.						
G-4(vii).—District Battalions—						
			Rs.			
O	..	..	12,15,200	} 12,21,355	12,29,763	+ 8,408
R	..	..	6,155			
G-4(viii).—Bangiya Agragami Dal—						
G-4(viii)-(a).—Gross—						
O	..	..	13,35,000	} 11,58,730	10,78,556	— 80,174
R	..	..	— 1,76,270			
G-4(viii)-(b).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—						
R	..	..	— 25,020	— 25,020	— 37,827	— 12,807
<i>Column 4.—See paragraph 1 of the Review.</i>						
G-6.—Charges in connection with re- quisitioned Buildings—						
<i>Charged—</i>						
O	..	..	1,000	} 21,700	20,181	— 1,519
S	..	..	16,000			
R	..	..	4,700			
<i>Voted—</i>						
O	..	..	5,61,000	} 5,48,024	5,36,495	— 11,529
R	..	..	— 12,976			
G-7.—State Sailors' Soldiers' and Airmen's Board—						
O	..	..	8,500	} 9,085	9,134	+ 49
R	..	..	585			
G-8.—Charges in connection with Gov- ernment Housing Schemes—						
O	..	..	1,76,100	} 1,62,673	1,26,677	— 35,996
R	..	..	— 13,427			
<i>Column 4.—See paragraph 1 of the Review.</i>						
G-9.—Administration of Evacuee Property—						
O	..	..	1,50,800	} 1,34,759	1,32,335	— 2,424
R	..	..	— 16,041			

**Grant No. 40.—Miscellaneous—Other Miscellaneous
Expenditure—contd.**

119

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "57—Miscellaneous"—contd.						
G-10.—National Tree Planting Celebrations—						
			Rs.			
O	..	..	5,000	} 4,598	3,381	-1,217
R	..	..	-402			
G-11.—Pre-merger liabilities of Cooch Behar—						
O	..	..	1,000	} ..	..	..
R	..	..	-1,000			
G-13.—Charges on account of Subsidised Industrial Housing Scheme—						
O	..	..	2,25,000	} 2,19,700	2,13,962	-5,738
R	..	..	-5,300			
G-14.—West Bengal Share of pre-partition claims payable to the Government of India—						
O	..	..	1,50,000	} 25,000	9,51,909	+9,26,909
R	..	..	-1,25,000			
<i>Column 4.—Unanticipated adjustment of arrear debits from Government of India at the fag end of the year.</i>						
G-16.—Maintenance of Kalyani Market—						
O	..	..	6,200	} ..	..
R	..	..	-6,200			
G-17.—Expenditure in connection with Social Welfare Schemes—						
O	..	..	3,19,500	} 65	2,24,456	+2,24,391
R	..	..	-3,19,435			
<i>Column 4.—See paragraph 1 of the Review.</i>						
G-20.—Loss—						
O	..	..	1,000	} 2,000	1,752	-248
R	..	..	1,000			
G-21.—Maintenance of Houses constructed under Kalyani Housing Scheme—						
O	..	..	69,000	} 77,400	83,385	+5,985
R	..	..	8,400			
G-22.—Expenditure in connection with adoption of Metric System of Weights and Measures—						
O	..	..	10,00,000	} ..	..	..
R	..	..	-10,00,000			

**Grant No. 40.—Miscellaneous—Other Miscellaneous
Expenditure—contd.**

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "57—Miscellaneous"—contd.						
G-23.—Expenditure in connection with Tibetan Refugees in Buxa Camp—						
G-23(i).—Gross—						
			Rs.			
O	..	..	12,66,000	}	..	..
R	..	..	-12,66,000		..	..
G-23(ii).—Deduct—Recoveries from the Government of India				..	-12,66,000	-3,03,114
						+9,62,886
<i>Column 4.—See paragraph 1 of the Review.</i>						
G-24.—Maintenance of tenements, etc., at Digha—						
O	..	..	2,600	}	9,685	2,911
R	7,085				-6,774
<i>Column 4.—See paragraph 1 of the Review.</i>						
G-25.—Expenditure in connection with the award of Prizes to Territorial Army Personnel						
..	..	..	..	4,500	4,500	..
G-26.—Maintenance of Hostels for working Girls in Calcutta—						
O	..	..	11,000	}	6,400	2,800
R	-4,600				-3,600
<i>Column 4.—See paragraph 1 of the Review.</i>						
G-27.—Expenditure in connection with Assam Evacuees—						
R	..	..	51,02,875	51,02,875	47,14,047	-3,88,828
G-28.—Expenditure in connection with Central Government Employees' Strike—						
R	..	..	2,71,000	2,71,000	2,36,071	-34,929
<i>Column 4.—Non-adjustment of the entire charges in respect of several districts.</i>						
G-29.—Maintenance of Kalyani Township—						
R	..	..	1,73,200	1,73,200	1,31,011	-42,189
<i>Column 4.—See paragraph 1 of the Review.</i>						

Grant No. 40.—Miscellaneous—Other Miscellaneous 121
Expenditure—contd.

Major Head and Group Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess — Saving +
1	2	3	4
	Rs	Rs.	Rs.

Major Head "57—Miscellaneous"—contd.

G-30.—Maintenance of townships and administrative colonies set up under the Community Development Project—

		Rs.					
R	..	..	2,25,000	2,25,000	1,69,513		— 55,487

Column 4.—See paragraph 1 of the Review.

G-31.—Pilot Project for works for utilising rural man power—

	..	..			25,500		+ 25,500

Column 4.—Non-Provision of funds through inadvertence.

H.—LOSS OR GAIN BY EXCHANGE—

O	..	..	6,000	}	1,500	7,919	+ 6,419
R	..	..	— 4,500				

Column 4.—Adjustment of unanticipated debits.

J.—CHARGES IN ENGLAND—

O	..	..	200	}	120	..	— 120
R	..	..	— 80				

L.—EMPLOYMENT EXCHANGES AND RE-SETTLEMENT—NATIONAL EMPLOYMENT SERVICE—

L(i).—Gross—

O	..	..	6,84,700	}	6,81,400	6,17,224	— 64,176
R	..	..	— 3,300				

L(ii).—Deduct—Charges recoverable from other Governments, Departments, etc.—

O	..	..	— 4,10,800	}	— 4,08,840	— 4,05,574	+ 3,266
R	..	..	1,960				

M.—COST OF BOOKS AND PERIODICALS—

O	..	..	1,000	}	..	..	..
R	..	..	— 1,000				

**Grant No. 40.—Miscellaneous—Other Miscellaneous
Expenditure—contd.**

Major Head and Group Head	Final Grant or Appropriation	Actual Expenditure	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "57—Miscellaneous"—contd			
O.—DEVELOPMENT SCHEMES—			
O(i).—First Five-Year Plan—			
O(i)(1).—Amelioration of Backward Classes—			
	Rs.		
O	9,000	} 9,520	} 8,920
R	520				- 600
O(ii).—Second Five-Year Plan—			
O(ii)-I.—Village Panchayats—			
O	30,00,000	} 22,48,586	} 22,43,720
R	-7,51,414				-4,866
O(ii)-II.—Welfare Extension Projects—			
O	6,29,000	} 3,76,350	} 3,76,350
R	-2,52,650		
O(ii)-III.—State Social Welfare Schemes—			
O	2,55,000	} 3,41,471	} 3,27,965
R	86,471				-13,506
O(ii)-IV.—Social Welfare—Social Defence Programme—Social and Moral Hygiene and After-care Programme—			
O	3,33,000	} 44,102	} 44,820
R	-2,88,898				+718
O(ii)-V.—Housing—			
O	45,00,000	} 16,80,625	} 17,51,792
R	-28,19,375				+71,167
Subsidies amounting to Rs. 10,27,800 were paid to the Calcutta Improvement Trust (Rs 9,75,000) and a Public Limited Company (Rs. 52,800) during the year in implementation of the Subsidised Industrial Housing Scheme.			
O(ii)-VI.—Other Schemes—			
O	31,23,000	} 33,60,105	} 33,02,166
R	2,37,105				-57,939
O(ii)-VII.—Labour and Labour Welfare— Employment Schemes—			
O	1,83,000	} 1,33,000	} 1,09,375
R	-50,000				-23,625
Column 4.—See paragraph 1 of the Review.			
O(ii)-VIII.—Promotion of Tourism—			
R	33,612	33,612	33,119
			-493

**Grant No. 40.—Miscellaneous—Other Miscellaneous
Expenditure—*contd.***

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Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "57—Miscellaneous"—<i>conold.</i>						
O(ii).—Expenses out of the grant from the Government of India for Centrally-Sponsored Schemes outside the State Plan—						
O(iii)-I.—Irrigation and Power—						
O(iii)-IA.—Scarcity Area Schemes—						
			Rs.			
O	..	..	8,51,000	} 5,21,698	4,91,074	- 30,624
R	..	..	- 3,29,302			
O(iii)-II.—Labour and Labour Welfare— Employment Scheme—						
O	..	..	2,74,000	} 1,99,500	..	- 1,99,500
R	..	..	- 74,500			
Column 4.—Non-adjustment due to non-receipt of particulars from the Government in time.						
O(iii)-III.—Social Welfare—						
O	..	..	60,000	} ..	..	..
R	..	..	- 60,000			
O(iii)-IV.—Housing—						
O	..	..	1,15,00,000	} 69,675	..	- 69,675
R	..	..	- 1,14,30,325			
Column 4.— <i>See</i> paragraph 1 of the Review.						
O(iii)-V.—Expenditure in connection with adoption of Metric System of Weights and Measures—						
R	..	..	4,91,410	4,91,410	.. 4,48,972	- 42,438
<hr/>						
Total—"57—Miscellaneous"—						
<i>Charged—</i>						
O	..	..	1,000	} 21,700	20,181	- 1,519
S	..	..	16,000			
R	..	..	4,700			
<i>Voted—</i>						
O	..	..	3,37,70,000	} 2,19,49,408	.. 2,32,30,301	+ 12,80,893
R	..	..	- 1,18,20,592			
<hr/>						

**Grant No. 40.—Miscellaneous—Other Miscellaneous
Expenditure—contd.**

Major Head and Group Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.

**Major Head "82—Capital Accounts of other
Works outside the Revenue Account."**

P.—DEVELOPMENT SCHEMES—

P(a).—Second Five-Year Plan—

Rs.

P(a)-1.—Housing—

O	98,97,000	}	95,01,970	82,06,276	-12,95,694
R	-3,95,030				

Column 4.—See paragraph 1 of the Review.

P(a)-2.—Other Schemes—

Charged—

S	52,000	}	45,500	..	-45,500
R	-6,500				

Column 4.—See paragraph 1 of the Review.

Voted—Gross—

O	6,05,28,000	}	8,06,50,547	7,71,90,033	-34,60,514
S	..	..	1,25,80,000		
R	..	..	75,44,547		

This group head includes Rs. 23,80,511 under Suspense. The nature and accounting Procedure of the transactions under Suspense have been explained at Page 30 of the Appropriation Accounts.

**P(a)-2(i).—Deduct—Receipts and Recoveries
on Capital Account—**

Voted—

O	-16,45,000	}	-32,97,000	-37,63,968	-4,66,968
-R	-16,52,000				

Column 4.—See paragraph 1 of the Review.

P(a)-3.—Dairying and Milk Supply—

O	1,14,00,000	}	77,46,400	72,54,565	-4,91,835
R	-36,53,600				

P(a)-4.—Primary units and Family Planning—

O	1,00,000	}	91,320	88,779	-2,541
R	-8,680				

P(a)-5.—Animal Husbandry—

R	1,01,510	1,01,510	43,601	-57,909
---	----	----	----------	----------	--------	---------

Column 4.—See paragraph 1 of the Review.

P(a)-6.—Control of Diseases—

O	16,07,000	}	9,00,000	9,08,153	+8,153
R	-7,07,000				

**Grant No. 40.—Miscellaneous—Other Miscellaneous
Expenditure—contd.**

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Major Head and Group Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.

Major Head "82—Capital Accounts of other Works outside the Revenue Account"—contd.

P(b).—Expenses out of the Grant from the Government of India for Centrally-Sponsored Schemes outside the State Plan—

	Rs.			
O	22,56,000	} 21,77,990	14,79,519	- 6,98,471
R	-78,010			

Column 4.—See paragraph 1 of the Review.

Q.—OTHER SCHEMES—

Q-1.—Construction of New Police Stations—

O	11,50,000	} ..	- 1,000	- 1,000
R	- 11,50,000			

Q-2.—Rehousing of Bustee-dwellers and Construction of a Housing Board for the purpose—

O	- 50,000	} - 67,200	- 71,243	- 4,043
R	- 17,200			

Q-3.—Tollygunge Land Development Scheme—

O	- 47,000	} - 6,10,400	- 6,11,039	- 639
R	- 5,63,400			

Q-4.—Kalyani Housing Scheme—

O	- 2,00,000	} - 3,75,000	- 2,26,924	+ 1,48,076
R	- 1,75,000			

Column 4.—See paragraph 1 of the Review.

Q-5.—Rehabilitation of persons displaced on account of acquisition of lands for the Durgapur Steel Project—

O	50,000	} 49,000	1,64,342	+ 1,15,342
R	- 1,000			

Column 4.—See paragraph 1 of the Review.

Q-6.—Construction of Buildings in connection with Estate Acquisition Scheme—

3,000	..	- 3,000
-------	----	---------

Column 4.—See paragraph 1 of the Review.

Q-7.—Rural Housing—

Q-7(i).—Gross—

O	76,90,700	} 48,20,000	40,74,404	- 7,45,596
R	- 28,70,700			

Column 4.—See paragraph 1 of the Review.

**Grant No. 40.—Miscellaneous—Other Miscellaneous
Expenditure—contd.**

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "82—Capital Accounts of other Works outside the Revenue Account"—contd.						
Q-7(ii).—Deduct—Receipts and Recoveries on Capital Account—						
			Rs.			
O	..	..	-2,700	}	-36,015	-36,015
R	..	..	2,700			
<i>Column 4.—See paragraph 1 of the Review.</i>						
Q-8.—Patipukur Township Scheme—						
Q-8(i).—Gross—						
O	..	..	4,28,000	}	3,03,476	+1,45,776
R	..	..	-2,70,300			
<i>Column 4.—See paragraph 1 of the Review.</i>						
Q-8(ii).—Deduct—Receipts and Recoveries on Capital Account—						
O	..	..	-1,00,000	}	-2,88,171	-31,171
R	..	..	-1,57,000			
<i>Column 4.—See paragraph 1 of the Review.</i>						
Q-9.—Construction of Houses under Middle Income Group Housing Scheme—						
O	..	..	5,94,000	}	3,08,197	-7,17,003
R	..	..	4,31,200			
<i>Column 4.—See paragraph 1 of the Review.</i>						
Q-10.—Construction of Houses under Rental Housing Scheme for State Government Employees—						
R	..	..	14,95,600	14,95,600	11,48,097	-3,47,503
<i>Column 4.—See paragraph 1 of the Review.</i>						
Q-11.—Sodepur Development Scheme—						
Q-11(i).—Gross—						
R	..	..	99,438	99,438	99,388	-50
Q-11(ii).—Deduct—Receipts and Recoveries on Capital Account—						
R	..	..	-1,000	-1,000	-2,224	-1,224

**Grant No. 40.—Miscellaneous—Other Miscellaneous
Expenditure—concl'd.**

127

Major Head and Group Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "82—Capital Accounts of other Works outside the Revenue Account"—concl'd.			
Q-12.—Rajpur Development Scheme—			
Q-12(i).—Gross—			
	Rs.		
R	2,15,781	2,15,101	680
Q-12(ii).—Deduct—Receipts and Recoveries on Capital Account—			
R	-42,432	-42,432	..
<hr/>			
Total—" 82—Capital Account of other Works outside the Revenue Account"—			
<i>Charged—</i>			
S	52,000	} 45,500	.. -45,500
R	-6,500		
<i>Voted—</i>			
O	9,36,57,000	} 10,43,85,424	9,64,40,915 -79,44,509
S	1,25,80,000		
R	-18,51,576		
<hr/>			
Surrenders or withdrawals within Grant or appropriation—			
<i>Charged—</i>			
R	1,800	1,800	.. -1,800
<i>Voted—</i>			
R. Gross	1,17,99,376	1,17,99,376	.. -1,17,99,376
R. Deductions	18,72,792	18,72,792	.. -18,72,792
<hr/>			
Total—Grant No. 40.—			
<i>Charged</i>			
		69,000	20,181 -48,819
<i>Voted—</i>			
Gross		14,34,34,500	12,45,50,541 -1,88,83,959
Deductions		-34,27,500	-48,79,325 -14,51,825
Net		14,00,07,000	11,96,71,216 -2,03,35,784
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REVIEW

Explanations for variations have not been furnished by the controlling officers in respect of 27 Group Heads (out of 35).

Grant No. 41.—Miscellaneous—Expenditure on Displaced Persons

(See also the Audit Report)

Major Head and Group Head.				Final Grant or Appropriation.]	Actual Expenditure.	Excess + Saving —
1				2	3	4
Major Head "57—Miscellaneous Expenditure on Displaced Persons".				Rs.	Rs.	Rs.
A.—RELIEF—						
A-(I).—Establishment Charges—						
			Rs.			
O	..	..	40,00,000	} 39,50,000	37,62,929	-1,87,071
R	..	..	-50,000			
A-(II).—Expenditure on Relief—						
O	..	..	2,45,00,000	} 2,50,23,000	2,48,15,676	-2,07,324
R	..	..	5,23,000			
A-(III).—Accommodation—						
O	..	..	24,00,000	} 33,12,000	35,20,489	+2,08,489
R	..	..	9,12,000			
A-(IV).—Transport Charges—						
				8,00,000	7,76,463	-23,537
A-(V).—Other Grants—						
O	..	..	5,83,000	} 6,18,000	4,98,769	-1,19,231
R	..	..	35,000			
<i>Column 4.—Due to smaller expenditure on maintenance and education of displaced persons as a result of screening.</i>						
A-(VA).—Grants-in-Aid—						
O	..	..	3,76,000	} 2,20,000	2,24,483	+4,483
R	..	..	-1,56,000			
A-(VI).—Miscellaneous—						
<i>Charged—</i>				1,000	..	-1,000
Voted—						
O	..	..	30,000	} 1,000	16,413	+15,413
R	..	..	-29,000			
<i>Column 4.—Due to unforeseen expenditure on account of assistance to families selected for rehabilitation outside the State.</i>						
B.—REHABILITATION—						
B-(I).—Establishment Charges—						
B-(I)(a).—Refugee Relief and Rehabilitation Establishment—						
O	..	..	19,32,000	} 16,65,000	16,72,941	+7,941
R	..	..	-2,67,000			
B-(I)(b).—District and Subdivisional Establishment—						
O	..	..	23,96,000	} 24,20,000	24,15,765	-4,235
R	24,000			

Grant No. 41.—Miscellaneous—Expenditure on Displaced Persons—contd.

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Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "57—Miscellaneous Expenditure on Displaced Persons"—contd.						
B-(II).—Expenditure on Schemes—						
B-(II)(a).—Vocational Training and Work Centres—						
			Rs.			
O	..	..	21,00,000	} 5,13,000	7,21,394	+ 2,08,394
R	..	..	-15,87,000			
<i>Column 4.</i> —Due to larger expenditure on training of Bus conductors than anticipated.						
B-(II)(b).—Educational Grants—						
O	..	..	1,42,46,000	} 1,22,28,000	1,19,03,603	- 3,24,397
R	..	..	-20,18,000			
B-(II)(c).—Medical Facilities— .. 25,00,000 29,24,990 + 4,24,990						
<i>Column 4.</i> —Due to unforeseen expenditure on grants-in-aid to larger number of non-official medical institutions.						
B-(II)(d).—Grants to Industries—						
B-(II)(d)(i).—Government Production Centres—						
O	..	..	1,75,000	} 5,37,000	5,95,796	+ 59,796
R	..	..	3,62,000			
<i>Column 4.</i> —Due to adjustment of the cost of raw materials and other items required for the Centres under this head instead of meeting it out of the revolving capital of the P. L. Account which was not opened during the year as anticipated.						
B-(II)(d)(ii).—Grants to Small Industries—						
R	..	..	90,000	90,000	90,000	..
B-(II)(d)(iii).—Deduct—Recoveries on account of cost of Establishment—						
O	..	..	-75,000	} -2,00,000	-2,43,779	- 43,779
R	..	..	-1,25,000			
<i>Column 4.</i> —Due to larger recovery of outstanding amount on account of establishment cost of production centres relating to the previous year.						
B-(II)(e).—Other Rehabilitation Schemes—						
O	..	..	7,42,000	} 4,11,000	4,99,540	+ 88,540
R	..	..	-3,31,000			
<i>Column 4.</i> —Due to expenditure on certain schemes not anticipated at the budget stage.						
B-(III).—Miscellaneous Expenditure—						
O	..	..	6,53,000	} 3,47,000	4,45,616	+ 98,616
R	..	..	-3,06,000			
<i>Column 4.</i> —Due to unforeseen expenditure on rehabilitation of persons under certain schemes. See also remarks under B (II) (e) above.						

**Grant No. 41.—Miscellaneous—Expenditure on
Displaced Persons—contd.**

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "57—Miscellaneous—Expenditure on Displaced Persons"—contd.						
B-(IV).—Building and other materials for Rehabilitation of Displaced Persons—						
B-(IV)(a).—Gross—						
			Rs.			
O	..	..	1,00,000	} 1,000	.. 3,487	+2,487
R	..	..	-99,000			
<i>Column 4.</i> —Due to supply of building materials to larger number of displaced persons than anticipated.						
B-(IV)(b).—Deduct—Recoveries on account of sale of building materials—						
O	..	..	-5,00,000	} -3,82,000	-3,95,522	-13,522
R	..	..	1,18,000			
B-(VI).—Administration of the rehabilitation of Displaced Persons and eviction of persons in unauthorised occupation of Land Act, 1951—						
O	..	..	93,000	} 99,000	1,02,474	+3,474
R	..	..	6,000			
B-(VIII).—Conversion of Educational loans into grants—						
R	..	..	7,67,000	7,67,000	7,17,409	-49,591
C.—DEVELOPMENT DIVISION—						
C-(I).—Refugee Rehabilitation Establishment—						
O	..	..	1,28,000	} ..	..	..
R	..	..	-1,28,000			
C-(I)(i).—Deduct—Establishment charges recovered from workshop accounts—						
O	..	..	-1,28,000	} ..	..	..
R	..	..	1,28,000			
C-(II).—Working Expenses of machinery and equipments—						
O	..	..	5,00,000	} 1,88,000	2,28,710	+40,710
R	..	..	-3,12,000			
<i>Column 4.</i> —The net provision under this head was for arrear payments which proved inadequate owing to unanticipated increase in the number of cases.						
C-(III)(i).—Deduct—Recoveries on account of working expenses of machinery and equipments—						
O	..	..	-5,00,000	} -1,88,000	9,547	+1,97,547
R	..	..	3,12,000			
<i>Column 4.</i> —See paragraph 1 of the Review.						

Grant No. 41.—Miscellaneous—Expenditure on Displaced Persons—contd.

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Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "57—Miscellaneous—Expenditure on Displaced Persons"—contd.						
D.—CONTRACT DIVISION UNDER C.E.C.B.—						
D(i) .—Gross—						
			Rs.			
O	..	..	3,64,000	} 56,000	46,469	-9,531
R	..	..	-3,08,000			
Column 4.—Due to smaller payments than anticipated.						
D(ii).—Deduct—Establishment charges recovered from works accounts—						
O	..	..	-3,64,000	} -56,000	5,303	+61,303
R	..	..	3,08,000			
Column 4.—Due to non-recovery of establishment charges within the year as anticipated.						
E.—REVENUE EARNING SCHEMES—						
O	..	..	37,000	} 98,000	93,908	-4,092
R	..	..	61,000			
F.—SCHEME FOR DISPERSAL OF DISPLACED COLLEGE STUDENTS FROM CALCUTTA—						
<i>Charged—</i>						
S	..	..	4,000	4,000	4,018	+18
Voted	..	..	..	10,24,000	10,05,310	-18,690
G.—Deduct—RECOVERIES FROM THE UNION GOVERNMENT—						
O	..	..	-5,03,50,000	} -3,27,00,000	-3,43,79,703	-16,79,703
R	..	..	1,76,50,000			
H.—ADMINISTRATION OF FULIA TOWNSHIP FOR REHABILITATION OF DISPLACED PERSONS—						
H(i).—Administration—						
O	..	..	38,000	} 14,136	15,660	+1,524
R	..	..	-23,864			
H(ii).—Repairs and Maintenance—						
O	..	..	25,000	} ..	..	..
R	..	..	-25,000			

**Grant No. 41.—Miscellaneous—Expenditure on
Displaced Persons—*contd.***

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "57—Miscellaneous Expenditure on Displaced Persons."—<i>concl.</i>						
H(iii).—Vocational Training Centre (Fulia Polytechnic)—						
			Rs.			
O	..	..	1,65,000	} 1,48,000	1,40,899	-7,101
R	..	..	-17,000			
H(iv).—<i>Deduct</i>—Recoveries from the Union Government—						
O	..	..	-1,90,000	} -1,42,000	..	+1,42,000
R	..	..	48,000			
<i>Column 4.—See paragraph 1 of the Review.</i>						
<hr/>						
Total—Major Head "57—Miscellaneous Ex- penditure on Displaced Persons".—						
■ Charged—						
O	..	..	1,000	} 5,000	4,018	-982
S	..	..	4,000			
Voted—						
O	..	..	78,00,000	} 2,33,62,136	2,22,35,039	-11,27,097
R	..	..	1,55,62,136			
<hr/>						
Major Head "22—Interest on Debt and Other Obligations—Expenditure on Displaced Per- sons—Interest on Ordinary Debt".						
I.—INTEREST ON LOANS TAKEN FROM THE UNION GOVERNMENT—						
I(i).—Interest on loans for expenditure on relief and rehabilitation of Displaced Persons—						
Charged—						
O	..	..	2,00,000	} 4,07,000	4,07,000	..
S	..	..	2,06,000			
R	..	..	1,000			
I(ii).—Interest on loans for purchase of buses for employment of Displaced Persons—						
<i>Charged</i>	..	..	..	3,44,000	3,44,000	..

Grant No. 41.—Miscellaneous—Expenditure on Displaced Persons—*contd.*

133

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "22—Interest on Debt and other obligations—Expenditure on Displaced Persons—Interest on ordinary Debt"—<i>concl'd.</i>						
I(iii).— <i>Deduct</i> —Interest transferred to Transport Department for State Buses—						
<i>Charged—</i>						
			Rs.			
	<i>O</i>	.. ..	-3,44,000	}	.. ..	.. ..
	<i>S</i>	.. ..	3,44,000			
<hr/>						
Total—Major Head "22—Interest on Debt and Other Obligations—Expenditure on Displaced Persons—Interest on Ordinary Debt—						
<i>Charged—</i>						
	<i>O</i>	.. ..	2,00,000	}	7,51,000	7,51,000
	<i>S</i>	.. ..	5,50,000			
	<i>R</i>	.. ..	1,000			
<hr/>						
Major Head "82—Capital Account of other works outside the Revenue Account"—Expenditure on Displaced Persons.						
J.—DIRECT BUILDING PROGRAMME FOR HOUSING OF DISPLACED PERSONS—						
J(i).—Works—						
	<i>O</i>	.. ..	1,00,000	}	1,15,000	1,92,758
	<i>R</i>	.. ..	15,000			
<i>Column 4.</i> —Due to unforeseen expenditure on account of installation of a deep tube-well.						
J(ii).— <i>Deduct</i> Receipts and recoveries on Capital Account—						
	<i>O</i>	.. ..	-1,000	}	.. ..	.. ..
	<i>R</i>	.. ..	1,000			
K.—SCHEME FOR COLONISATION OF DISPLACED PERSONS—						
K(i).—Gross—						
<i>Charged—</i>						
	<i>O</i>	.. ..	1,000	}	..	1,023
	<i>R</i>	.. ..	-1,000			
<i>Voted—</i>						
	<i>O</i>	.. ..	1 75,00,000	}	70,00,000	76,09,476
	<i>R</i>	.. ..	-1,05,00,000			

**Grant No. 41.—Miscellaneous—Expenditure on
Displaced Persons—*contd.***

Major Head and Group Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "82—Capital Account of other works outside the Revenue Account"—Expenditure on Displaced Persons.—<i>concl'd.</i>			
K(ii).—Deduct—Recoveries on account of Capital Account—			
	Rs.		
O	-10,000	-37,000	-3,55,468
R	-27,000		
<i>Column 4.</i> —Due to unanticipated adjustment of the cost of working expenses. of machineries of Development Division and cost of machineries received from other departments.			
L.—OTHER SCHEMES FOR REHABILITATION OF DISPLACED PERSONS—			
L(i).—Gross—			
O	20,46,000	10,00,000	8,65,032
R	-10,46,000		
<i>Column 1.</i> —The bulk of the grant remained unutilised.			
<i>Column 4.</i> —Due to smaller expenditure on account of colleges and poultry scheme.			
L(ii).—Deduct—Receipts and Recoveries on Capital Account			
	-1,000	..	+1,000
M.—CONSTRUCTION OF ROADS, BUILDINGS, ETC., FOR FULIA TOWNSHIP—			
M(i).—Gross—			
O	20,000	72,660	18,997
R	52,660		
<i>Column 4.</i> —See paragraph 1 of the Review.			
M(ii).—Deduct—Recoveries from the Union Government—			
O	-20,000	..	..
R	20,000		
Total—"82—Capital Account of other works outside the Revenue Account"—Expenditure on Displaced persons—			
Charged—			
O	1,000	..	1,023
R	-1,000		
Voted—			
O	1,96,34,000	81,49,660	83,30,795
R	-1,14,84,340		

**Grant No. 41.—Miscellaneous—Expenditure on
Displaced Persons—concl'd.**

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Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
PUBLIC DEBT.				Rs.	Rs.	Rs.
Major Head "Debt raised in India".						
<i>III.—Loans from the Union Government.</i>						
N.—LOANS FOR DISPLACED PERSONS—						
<i>Charged—</i>						
			Rs.			
<i>O</i>	..	..	17,26,000	} 25,48,000	25,48,000	
<i>S</i>	8,22,000			
 LOANS AND ADVANCES BY STATE GOVERNMENT.						
Major Head "Loans to Local Funds, Private Parties, etc."						
O.—LOANS AND ADVANCES TO DISPLACED PERSONS—						
<i>O</i>	..	..	3,00,00,000	} 2,00,83,000	2,20,49,200	+ 19,66,200
<i>R</i>	-99,17,000			
 Surrenders or withdrawals within Grant or Appropriation—						
<i>R. Gross</i>	..	..	2,42,72,204	2,42,72,204	..	-2,42,72,204
<i>R. Deductions</i>	..	..	-1,84,33,000	-1,84,33,000	..	+1,84,33,000
Against the amount of Rs. 58,39,204 surrendered in the voted section the actual saving came up to only Rs. 43,18,966.						
<hr/>						
Total—Grant No. 41—						
<i>Charged</i>	..	..	..	33,04,000	33,04,041	+ 41
Voted—						
<i>Gross</i>	..	..	..	10,95,73,000	8,79,74,656	-2,15,98,344
<i>Deductions</i>	-5,21,39,000	-3,53,59,622	+1,67,79,378
<i>Net</i>	5,74,34,000	5,26,15,034	-48,18,966
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REVIEW.

Explanations for variations have not been furnished by the controlling officer in case of 2 Group Heads (out of 18). In one case, the explanation though received, could not be included as it was found to be defective.

Grant No. 42.—Community Development Projects

(See also the Audit Report)

Major Head and Group Head.				Final Grant or	Actual	Excess +
				Appropriation.	Expenditure.	Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "63B—Community Development Projects, National Extension Service and Local Development Works".						
Community Development Projects.						
(Second Five-year Plan)						
A.—SUPERVISION—						
			Rs.			
O	..	..	3,55,000	} 3,00,000	3,09,579	+ 9,579
R	..	..	-55,000			
B.—PROJECT/BLOCK HEADQUARTERS—						
O	..	..	75,82,700	} 44,85,159	46,99,498	+ 2,14,339
R	..	..	-30,97,541			
C.—ANIMAL HUSBANDRY AND AGRICULTURE EXTENSION—						
O	..	..	22,49,600	} 13,53,191	9,82,093	- 3,71,098
R	..	..	-8,96,409			
Column 4.—See paragraph 1 of the Review.						
D.—HEALTH AND RURAL SANITATION—						
O	..	..	53,47,000	} 23,75,523	11,76,655	- 11,98,868
R	..	..	-29,71,477			
Column 1.—The bulk of the grant remained unutilised.						
Column 4.—Mainly due to (i) smaller expenditure through Panchayats than anticipated (Rs. 77,899) and (ii) non-construction of boundary walls of Health Centres by Public Works Department during the year (Rs. 11,58,894), partly offset by payment of some arrear bills towards the close of the year (Rs. 30,926)						
E.—EDUCATION						
	..	..		19,44,300	13,18,654	- 6,25,646
Column 4.—See paragraph 1 of the Review.						
F.—SOCIAL EDUCATION—						
O	..	..	29,35,300	} 13,83,252	10,54,904	- 3,28,348
R	..	..	-15,52,048			
Column 4.—See paragraph 1 of the Review.						
G.—COMMUNICATION—						
O	..	..	35,83,000	} 26,79,000	24,12,086	- 2,66,914
R	..	..	-9,04,000			
Column 4.—Slow progress of work mainly due to (i) non-receipt of the peoples' share of contribution towards works in time and (ii) non-availability of materials like cement, etc. in time. The saving remained unsundered.						

Grant No. 42.—Community Development Projects—*concl.* 137

Major Head and Group Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.

Major Head "63B—Community Development Projects, National Extension Service and Local Development Works"—*concl.*

H.—RURAL ARTS, CRAFTS AND INDUSTRIES—

Rs.							
O	28,26,100	}	22,60,000	21,42,066	-1,17,934
R	..	..	-5,66,100		

I.—SUSPENSE—

O	-3,10,000	}	-4,10,000	-6,49,748	-2,89,748
R	-1,00,000				

The nature and accounting procedure of the transactions under this head have been explained at Page 30 of Appropriation Accounts.

Column 4.—Non-receipt of details from the subordinate officers in time.

National Extension Service
(Outside the State Plan)

J.—RECURRING EXPENDITURE ON PERSONNEL RETAINED ON NATIONAL EXTENSION SERVICE PATTERN-BLOCK HEADQUARTERS—

O	55,96,000	}	62,04,000	60,09,349	-1,94,651
R	6,08,000				

K.—RURAL ARTS, CRAFTS AND INDUSTRIES—

O	10,000	}	22,400	24,114	+1,714
R	12,400				

L.—IRRIGATION—

O	1,59,000	}	45,200	83,351	+38,151
R	-1,13,800				

Column 4.—Payment of arrear liabilities of Rs. 7,500 at the close of the financial year and non-provision of funds for cost of establishment debitable to this head through oversight by the Engineering Division (Rs. 30,650).

Local Development Works

M.—DISTRICT ESTABLISHMENT—

O	3,21,000	}	3,11,000	3,11,044	+44
R	-10,000				

N.—CENTRALLY SPONSORED SCHEMES—

O	28,00,000	}	20,00,000	19,84,607	-15,393
R	-8,00,000				

Total—Major Head "63B—Community Development Projects, National Extension Service and Local Development Works—

O	3,53,99,000	}	2,49,53,025	2,18,58,252	-30,94,773
R	-1,04,45,975				

Major Head and Group Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "22—Interest on Debt and other obligations".			
O.—INTEREST ON LOANS TAKEN FROM UNION GOVERNMENT—			
O-1.—Interest on loans for expenditure under the Community Development Projects—			
<i>Charged—</i>			
	Rs.		
O	10,15,000	9,53,504	9,53,510
R	-61,496			+6

Major Head "22—Capital Account of other works outside the Revenue Account".

Second Five-Year Plan.

P.—COMMUNITY DEVELOPMENT PROJECTS—

P-1.—Animal Husbandry and Agriculture Extension—

Charged—

R	3,800	3,800	..	-3,800
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Column 4.—See paragraph 1 of the Review.

Voted—

R	200	200	72	-128
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P-2.—Irrigation—

Gross—

O	25,88,500	8,80,000	4,24,786	-4,55,214
R	-17,08,500			

Column 4.—See paragraph 1 of the Review.

Deduct—

R	-16,000	-16,000	..	+16,000
---------	---------	---------	----	---------

Column 4.—See paragraph 1 of the Review.

P-3.—Housing—

O	35,81,000	12,36,000	12,03,965	-32,035
R	-23,45,000			

P-4.—Works—

R	74,000	74,000	85,034	+11,034
---------	--------	--------	--------	---------

Column 4.—See paragraph 1 of the Review.

Major Head and Group Head.				Final Grant or	Actual	Excess +
				Appropriation.	Expenditure.	Saving -
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "82—Capital Account of other works outside the Revenue Account"—<i>concl.</i>						
P.5.—Deduct—Receipts and Recoveries on Capital Account—						
				Rs.		
O	..	..	-1,36,500	} -1,26,500	-3,16,229	-1,89,729
R	..	..	10,000			
<i>Column 4.—See paragraph 1 of the Review.</i>						
Total—Major Head "82—Capital Account of other works outside the Revenue Account—						
<i>Charged—</i>						
R	..	..	3,800	3,800	..	-3,800
<i>Voted—</i>						
O	..	..	60,33,000	} 20,47,700	13,97,628	-6,50,072
R	..	..	-39,85,300			

Public Debt.

Major Head—"Debt raised in India."

Q.—LOANS FROM THE UNION GOVERNMENT—

Q.1.—Loans for Community Development Projects—

Charged—

O	20,94,000	} 20,22,293	20,22,293	
R	-71,707			

Loans and Advances by State Government.

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

Loans under Development Scheme—(Second Five-Year Plan).

R.—LOANS AND ADVANCES UNDER COMMUNITY DEVELOPMENT PROJECTS—

R.1.—Reclamation of Waste land—

O	22,93,000	} 16,00,000	17,46,470	+1,46,470
R	-6,93,000			

R.2.—Irrigation Scheme—

O	23,06,000	} 20,00,000	19,36,930	-63,070
R	-3,06,000			

R.3.—Productive Scheme for promotion of Agriculture and Animal Husbandry—

O	11,79,000	}
R	-11,79,000			

140 **Grant No. 42.—Community Development Projects—concl'd.**

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head—"Loans to local Funds, Private Parties, etc."—concl'd.						
R.4.—Loans for Rural Housing—						
			Rs.			
O	..	..	2,76,000	1,20,000	1,16,300	-3,700
R	..	..	-1,56,000			
R.5.—Loans to State Electricity Board—						
R	..	..	2,59,000	2,59,000	2,59,025	+25
R.6.—Loans to Co-operative Marketing Societies—						
R	..	..	43,000	43,000	25,000	-18,000
<i>Column 4.—See paragraph 1 of the Review.</i>						
R.7.—Improvement of Tank Fishery in Dry District						
			..	..	3,000	+3,000
<i>Column 4.—See paragraph 1 of the Review.</i>						
<hr/>						
Total—Major Head—"Loans to Local Funds, Private Parties, etc".—						
O	..	..	60,54,000	40,22,000	40,86,725	+64,725
R	..	..	-20,32,000			
<hr/>						
Surrenders or withdrawals within Grant or Appropriation—						
<i>Charged—</i>						
R	..	..	1,29,403	1,29,403	..	-1,29,403
<i>Voted—</i>						
R. Gross	..	..	1,64,57,275	1,64,57,275	..	-1,64,57,275
R. Deductions	..	..	6,000	6,000	..	-6000
<hr/>						
Total—Grant No. 42—						
<i>Charged—</i>				31,09,000	29,75,803	-1,33,197
<i>Voted—</i>						
Gross	4,76,22,500	2,76,58,834	-1,99,63,666
Deductions	-1,36,500	-3,16,229	-1,79,729
Net	4,74,86,000	2,73,42,605	-2,01,43,395
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REVIEW.

Explanations for variations have not been furnished by the controlling officers in case of 10 Group Heads (out of 14).

Grant No. 43.—Extraordinary Charges

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(See also the Audit Report)

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "63—Extraordinary Charges."						
A.—CHARGES IN INDIA—						
A.1.—Miscellaneous—						
A.1(a).—Extra Police Force—						
A.1(a)-(1).—Police appointed for the performance of Agency Functions—						
			Rs.			
O	..	..	22,77,500	} 30,51,000	29,20,816	-1,30,184
R	..	..	7,73,500			
A.1(a)-1(i).—Deduct—Recoveries from the Centre—						
O	..	..	-22,77,500	} -30,51,000	-31,53,528	-1,02,528
R	..	..	-7,73,500			
A.1(a)-2.—Additional Police employed for the performance of non-agency functions—				5,26,500	5,18,398	-8,102
A.1(a)-3.—Additional Police for Enforcement Branch—						
O	..	..	27,97,500	} 27,51,900	27,60,396	+8,496
R	..	..	-45,600			
A.1(d).—Food—						
A.1(d)-(A).—Secretariat—						
O	..	..	7,37,500	} 7,57,600	7,63,475	+5,875
R	..	..	20,100			
A.1(d)-(B).—Finance—						
O	..	..	7,52,000	} 7,75,500	7,73,373	-2,127
R	..	..	23,500			
A.1(d)-(C).—Directorate of Procurement and Supply—						
<i>Charged—</i>						
S	..	..	4,000	4,000	4,289	+289
<i>Voted—</i>						
O	..	..	51,40,200	} 44,66,200	44,49,292	-16,908
R	..	..	-6,74,000			

Grant No. 43.—Extraordinary Charges—*contd.*

Major Head and Group Head.				Final Grant or appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "63—Extraordinary Charges"—<i>contd.</i>						
A.1(d)-(D).—Directorate of Rationing and Distribution—						
				Rs.		
O	..	..	2,20,200	1,89,400	1,88,997	-403
R	..	..	-30,800			
A.1(d)-(E).—Calcutta (including Industrial Area) Rationing—						
<i>Charged—</i>				..	715	+715
Voted—						
O	..	..	31,65,500	32,17,100	32,07,586	-9,514
	..	..	51,600			
A.1(d)-(G).—District Distribution—						
<i>Charged—</i>						
S	..	..	1,000	1,000	1,240	+240
Voted—						
O	..	..	35,18,900	34,88,100	35,02,558	+14,458
R	..	..	-30,800			
A.1(d)-(H).—Directorate of Transportation—						
O	..	..	23,76,400	21,43,700	21,23,535	-20,165
R	..	..	-2,32,700			
A.1(d)-(J).—Directorate of Storage—						
O	..	..	10,06,600	10,23,400	10,26,055	+2,655
R	..	..	16,800			
A.1(d)-(L).—Directorate of Inspection—						
O	..	..	2,13,000	2,11,400	2,11,460	+60
R	..	..	-1,600			
A.1(e).—Supplies—						
A.1(e)-(B).—Directorate of Consumers' Goods—						
O	..	..	8,82,700	8,29,800	8,25,708	-4,092
R	..	..	-52,900			

Grant No. 43.—Extraordinary Charges—concl'd.

143

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving -
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "63—Extraordinary Charges"—concl'd.						
A.1(e)-(C).—Directorate of Textiles—						
				Rs.		
O	..	..	2,49,500	6,60,000	6,58,453	-1,547
R	..	..	4,10,500			
A.1(e)-(D).—Registration of Handlooms—						
O	..	..	31,900	30,400	30,333	-67
R	..	..	-1,500			
A.1(e)-(D)(i).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—						
O	..	..	-9,400	-24,400	-22,439	+1,961
R	..	..	-15,000			
A.1(g).—Loss of Sale of Subsidised Food—						
R	..	..	246	246	245	-1
Surrenders or withdrawals within Grant or Appropriation—						
Voted—						
R. Gross	..	..	-2,26,346	-2,26,346	..	+2,26,346
R. Deductions	..	..	7,88,500	7,88,500	..	-7,88,500
Totals—Grant No. 43—						
Charged—				5,000	6,244	+1,244
Voted—						
Gross	..	..	..	2,38,95,900	2,39,60,680	+64,780
Deductions	..	..	..	-22,86,900	-31,75,967	-8,89,067
Net	..	..	..	2,16,09,000	2,07,84,713	-8,24,287

REVIEW.

Even though the gross expenditure exceeded the voted grant by Rs. 64,780 the net indicated a saving of Rs. 8,24,287 due to the "Net Voting System" obtaining in the State.

Grant No. 44.—Pre-partition Payments—(All Voted)

Major Head and Group Head.				Final Grant	Actual Expenditure.	Excess + Saving -
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "64-C—Pre-partition Payments"						
B.—CLAIMS PASSED BY THE APPLICATION COMMITTEE—						
			Rs.			
O	..	..	6,50,000	3,80,250	3,80,118	- 132
R	..	..	- 2,69,750			
Surrenders or withdrawals within Grant—						
R	-	-	2,69,750	2,69,750	..	- 2,69,750
Total—Grant No. 44— ..				6,50,000	3,80,118	- 2,69,882

Grant No. 47.—Road and Water Transport Schemes

145

(See also the Audit Report)

Major Head and Group Head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "XLVI-A—Receipts from Road and Water Transport Schemes."			
WORKING EXPENSES.			
I.—STATE TRANSPORT SERVICE IN CALCUTTA AND SURROUNDING AREAS—			
	Rs.		
1.—Direction—			
O 6,90,000	}	1,42,014	1,72,014
R -5,47,986				+30,000
<i>Column 4.—See paragraph 1 of the Review.</i>			
2.—Operation—			
<i>Charged—</i>			
O 21,25,000	}	..	..
R -21,25,000			
<i>Voted—</i>			
2(a).—Gross—			
O 3,88,19,000	}	51,31,725	51,88,410
R -3,36,87,275				+56,685
2(b).—Deduct —			
O -43,00,000	}	..	..
R 43,00,000			
II.—CENTRAL WORKSHOP—			
1.—Direction—			
O 2,12,000	}	21,714	21,750
R -1,90,286				+36
2.—Operation—			
<i>Charged—</i>			
O 1,69,000	}	..	..
R -1,69,000			
<i>Voted—</i>			
O 33,15,000	}	3,10,300	3,22,093
R -30,04,700				+11,793

146 Grant No. 47.—Road and Water Transport Schemes—*contd.*

Major Head and Group Head.				Final Grant or	Actual	Excess +	
				Appropriation.	Expenditure.	Saving -	
I				2	3	4	
				Rs.	Rs.	Rs.	
Major Head "XLVI-A—Receipts from Road and Water Transport Schemes"—<i>concl'd.</i>							
III.—MOTOR TRANSPORT SERVICE IN COOCH BEHAR—							
				Rs.			
1.—Direction—							
O	1,24,000	}	8,200	8,225	+25
R	..	..	-1,15,800			
2.—Operation—							
Charged—							
O	1,04,000	}
R	..	..	-1,04,000			
Voted—							
O	24,17,000	}	70,200	70,907	+707
R	..	..	-23,46,800			
<hr/>							
Total—Major Head "XLVI-A—Receipts from Road and Water Transport Schemes"—							
Charged—							
O	23,98,000	}
R	..	..	-23,98,000			
Voted—							
O	4,12,77,000	}	56,84,153	57,83,399	+99,246
R	..	..	-3,55,92,847			
<hr/>							

Major Head "82-B—Capital outlay on Road and Water Transport Schemes outside the Revenue Account".

A.—DEVELOPMENT SCHEMES—SECOND FIVE-YEAR PLAN—

I.—State Transport Service in Calcutta and Surrounding Areas—

1.—Road Transport—State Transport Service in Calcutta and Surrounding areas—

1(a).—Gross—

O	13,43,000	}	5,21,500	6,45,059	+1,23,559
R	-8,21,500				

Column 4.—See paragraph 1 of the Review.

1(b).—Deduct—			-3	-3
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Grant No. 47.—Road and Water Transport Schemes—contd. 147

Major Head and Group Head.				Final Grant or	Actual	Excess +	
				Appropriation.	Expenditure.	Saving -	
1				2	3	4	
				Rs.	Rs.	Rs	
Major Head "82-B—Capital outlay on Road and Water Transport Schemes outside the Revenue Account"—contd.							
				Rs.			
II.—Central Workshop—							
O	1,00,000	}	..	19,052	+ 18,052
R	..	..	-1,00,000			
<i>Column 4.—See paragraph 1 of the Review.</i>							
2.—State Transport Service in Cooch Behar—							
O	5,00,000	}
R	..	..	-5,00,000			
3.—Shifting of Tram Tracks from the East, North and West of Dalhousie Square and construction of a Car Park and State Bus Stand—							
O	2,00,000	}	6,000	1,735	-4,265
R	..	..	-1,94,000			
<i>Column 4.—See paragraph 1 of the Review.</i>							
4.—Improvement of Chowringhee from Dharamtalla Junction to Whiteaways' crossing—Construction of Subway, etc.—							
O	1,00,000	}
R	..	..	-1,00,000			
5.—Construction of a Bus Station at Belgachia—							
O	1,57,000	}
R	..	..	-1,57,000			
6.—Investment of Capital in Calcutta State Transport Corporation—							
S	1	}	27,32,000	27,31,700	-300
R	..	..	27,31,999			
7.—Investment of Capital in North Bengal State Transport Corporation—							
S	1	}	5,00,000	5,00,000	-
R	..	..	4,99,999			

148 Grant No. 47.—Road and Water Transport Schemes—*concl.*

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving -
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "82-B—Capital outlay on Road and Water Transport Schemes outside the Revenue Account—<i>concl.</i>						
8.—Promotion of Tourism—						
			Rs.			
R	..	..	1,93,500	1,93,500	1,96,019	+2,519
<hr/>						
Total—Major Head "82B—Capital outlay on Road and Water Transport Schemes outside the Revenue Account"—						
O	..	..	24,00,000	} 39,53,000	40,93,562	+1,40,562
S	..	..	2			
R	..	..	15,52,998			
<hr/>						
Surrenders or withdrawals within Grant or Appropriation—						
<i>Charged—</i>						
R	..	..	23,98,000	23,98,000	..	-23,98,000
<i>Voted—</i>						
R. Gross	..	..	3,83,39,849	3,83,39,849	..	-3,83,39,849
R. Deductions	..	..	-43,00,000	-43,00,000	..	+43,00,000
Against the amount of Rs. 3,40,39,849 surrendered in the voted section the actual saving came up to only Rs. 3,38,00,041						
<hr/>						
Total—Grant No. 47—						
<i>Charged</i>	..	..	..	23,98,000	..	-23,98,000
<i>Voted—</i>						
Gross		4,79,77,002	98,76,964	-3,81,00,038
Deductions		-43,00,000	-3	+42,99,997
Net		4,36,77,002	98,76,961	-3,38,00,041
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REVIEW.

Explanations for variations have not been furnished by the controlling officers in case of 4 Group Heads (out of 4).

Appropriation No. 7 —Taxes on Vehicles—Charged.

149

Major Head and Group Head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "12—Taxes on Vehicles."			
C.—COMPENSATIONS TO LOCAL BODIES, ETC.	4,50,000	4,50,000	..

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

Appropriation No. 10.—Interest—All Charged.

(See also the Audit Report)

Major Head and Group Head.				Final	Actual	Excess +
				Appropriation.	Expenditure.	Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "17—Interest on Irrigation Works"						
Commercial.						
A.—IRRIGATION WORKS—						
			Rs.			
O	..	..	9,53,000	} 9,41,000	9,39,636	- 1,364
R	..	..	- 12,000			
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—						
O	..	..	11,46,000	} 12,94,000	13,35,188	+ 41,188
S	..	..	1,55,000			
R	..	..	- 7,000			
Surrenders or withdrawals within Appropriation—						
R	..	..	19,000	19,000	..	- 19,000
The surrender of Rs. 19,000 was not justified since the actual expenditure exceeded the final appropriation by Rs. 20,824						
Total—Appropriation No. 10— ..				22,54,000	22,74,824	+ 20,824

REVIEW.

Note.—The expenditure under this head is a *pro forma* adjustment to show the interest liabilities on irrigation capital expenditure. 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 (See Group head D-1(a)—Grant No. 12.)

The interest for the year 1960-61 was calculated at the rate of 4½ per cent. per annum.

**Appropriation No. 13.—Appropriation for Reduction or
Avoidance of Debt—All Charged.** 151

(See also the Audit Report)

Major Head and Group Head.	Final Appropriation.	Actual. Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "23—Appropriation for Reduction or Avoidance of Debt."			
Sinking Funds ..	1,93,91,000	1,93,91,000	..
Depreciation Funds ..	55,49,000	55,49,000	..
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Total—Appropriation No. 13— ..	2,49,40,000	2,49,40,000	..
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Note.—The expenditure under this Major Head represents contribution to the Sinking and the Depreciation Funds in respect of loans raised in the open market.

Appropriation No. 49.—Public Debt—Charged

(See also the Audit Report)

Major Head and Group Head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
A.—DEBT RAISED IN INDIA.			
A-II.—Floating Debt—Other Floating loans—			
A-II(a).—Cash Credit Advance from State Bank of India—			
	Rs.		
O	4,00,00,000		
R	-4,00,00,000		
A-III.—Loans from Union Government (excluding Loans for displaced persons and Community Development Projects)—			
O	6,63,23,000	5,20,68,968	6,18,94,646
R	-1,42,54,032		-1,74,322
A-IV.—Other Loans—			
A-IV(a).—Loans from National Agricultural Credit (Long term Operation) Fund of Reserve Bank of India—			
R	1,00,000	1,00,000	1,00,000
A-IV(b).—Loans from the Indian Central Oil Seeds Committee—			
O	13,000	5,400	5,400
R	-7,600		
A-IV(c).—Loans from Life Insurance Corporation—			
O	3,39,000	3,65,084	3,65,084
R	26,084		
A-IV(d).—Loans from the Khadi and Village Industries Commission—			
O	15,03,000	4,34,313	4,34,313
R	-10,68,687		
A-IV(e).—Loans from the National Co-operative Development and Ware-housing Board—			
O	70,000	37,991	37,991
R	-32,009		
Surrenders or withdrawals within Appropriation—			
R	5,52,36,244	5,52,36,244	
			-5,52,36,244
Total—Appropriation No. 49—	10,82,48,000	5,28,37,434	-5,54,10,566

Grant No. 45.—Multipurpose River Schemes—(All Voted)

153

(See also the Audit Report)

Major Head and Group Head.	Final Grant.	Actual Expenditure.	Excess + Saving -
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "80-A—Capital Outlay on Multipurpose River Schemes".			
Damodar Valley Project—			
I.—ADVANCES TO THE DAMODAR VALLEY CORPORATION—			
(1) Amount advanced—			
	Rs.		
O	5,75,55,000	} 2,60,36,000	2,60,36,000
R	- 3,15,19,000		
(2) <i>Deduct</i> —Government's share of the Capital Outlay on the Damodar Valley Project—			
O	- 5,75,55,000	} - 2,60,36,000	- 3,23,47,553
R	3,15,19,000			- 63,11,553
<i>Column 4.—See paragraph 1 of the Review.</i>			
II.—GOVERNMENT'S SHARE OF THE CAPITAL OUTLAY ON THE DAMODAR VALLEY PROJECT —			
(1) Development Schemes—Second Five-year Plan—Government's share of the expenditure on Power and Irrigation excluding interest—			
O	48,00,000	} 45,86,000	98,42,715
R	- 2,14,000			+ 52,56,715
<i>Column 4.—See paragraph 1 of the Review.</i>			
(2) Government's share debitable to other schemes outside the Plan—			
O	5,27,55,000	} 2,14,50,000	2,25,04,838
R	- 3,13,05,000		
Surrenders or withdrawals within Grant—			
R	3,15,19,000	3,15,19,000	.. - 3,15,19,000
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Total—Grant No. 45 ..	5,75,55,000	2,60,36,000	- 3,15,19,000
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REVIEW.

Explanations for variations have not been furnished by the controlling officers in case of 2 Group Heads (out of 2).

Grant No. 46.—Civil Works

(See also the Audit Report)

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —	
1				2	3	4	
				Rs.	Rs.	Rs.	
Major Head "81—Capital Account of Civil Works outside the Revenue Account."							
A.—ORIGINAL WORKS—BUILDINGS—							
A-1.—Land Revenue—							
			Rs.				
O	54,800	}	-1,077	-1,077	..
R	..	..	-55,877			
A-3.—Registration—							
O	62,200	}	40,700	44,101	+3,401
R	..	..	-21,500			
A-4.—Sales Tax—							
O	10,000	}	18,000	14,442	-3,558
R	..	..	8,000			
<i>Column 4.—See paragraph 1 of the Review.</i>							
A-5.—General Administration—							
<i>Charged—</i>							
O	1,55,000	}
R	..	..	-1,55,000			
<i>Voted—</i>							
O	25,56,400	}	17,85,376	15,92,877	-1,92,499
R	..	..	-7,71,024			
<i>Column 4.—See paragraph 1 of the Review.</i>							
A-6.—Administration of Justice—							
O	10,05,600	}	3,56,055	3,28,856	-27,199
R	..	..	-6,49,545			
A-7.—Jails—							
O	7,61,600	}	5,16,386	4,82,038	-34,348
R	..	..	-2,45,214			
A-8.—Police—							
<i>Charged—</i>							
O	1,000	}	6,316	..	-6,316
R	..	..	5,316			
<i>Column 4.—See paragraph 1 of the Review.</i>							

Grant No. 46.—Civil Works—contd.

155

Major Head and Group Head.			Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4		
	Rs.	Rs.	Rs.		
Major Head "81—Capital Account of Civil Works outside the Revenue Account"—contd.					
Id					
A-8.—Police—					
Voted—					
	Rs.				
O	65,04,300	} 48,91,208	22,19,683	-26,71,525	
R	-16,13,092				
<i>Column 4.—See paragraph 1 of the Review.</i>					
A-9.—Education—					
O	1,73,500	} 1,23,854	97,822	-26,032	
R	-49,646				
<i>Column 4.—See paragraph 1 of the Review.</i>					
A-10.—Medical—					
O	10,000	} ..	57	+57	
R	-10,000				
A-11.—Public Health—					
O	2,50,000	} ..	..	..
R	-2,50,000				
A-12.—Agriculture—					
		..	-45,320	-45,320	
<i>Column 4.—See paragraph 1 of the Review.</i>					
A-13.—Animal Husbandry—					
O	40,000	} 10,000	10,222	+222	
R	-30,000				
A-14.—Co-operation—					
O	50,000	} ..	..	..
R	-50,000				
A-15.—Industries—					
O	40,000	} 57,764	98,641	+40,877	
R	17,764				
<i>Column 4.—See paragraph 1 of the Review.</i>					
A-16.—Miscellaneous Departments—					
O	14,89,000	} 12,97,837	4,08,098	-8,89,739	
R	-1,91,163				
<i>Column 4.—See paragraph 1 of the Review.</i>					

Grant No. 46.—Civil Works—*contd.*

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving -
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "81—Capital Account of Civil Works outside the Revenue Account"—<i>contd.</i>						
A-17.—Civil Works—						
			Rs.			
O	..	..	1,66,800	} 1,71,435	1,04,593	-66,842
R	..	..	4,635			
Column 4.—See paragraph 1 of the Review.						
A-18.—Stationery and Printing—						
O	..	..	1,000	} ..	..	..
R	..	..	-1,000			
B.—ORIGINAL WORKS—COMMUNICATIONS—						
<i>Charged—</i>						
R	..	..	36,992	36,992	..	-36,992
Column 4.—See paragraph 1 of the Review.						
<i>Voted—</i>						
O	..	..	17,14,800	} 5,43,693	5,90,628	+46,935
R	..	..	-11,71,107			
C.—ORIGINAL WORKS—MISCELLANEOUS—						
O	..	..	1,22,000	} 11,095	-15,983	-27,078
R	..	..	-1,10,905			
Column 4.—See paragraph 1 of the Review.						
D.—SUSPENSE						
E.—Deduct—RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT—						
R	..	..	-14,89,727	-14,89,727	..	+14,89,727
Column 4.—See paragraph 1 of the Review.						
F.—DEVELOPMENT SCHEMES—						
F-1.—Development of State Roads—						
F-1(a).—Original Works—Buildings—						
O	..	..	1,40,200	} 2,36,000	2,36,771	+771
R	..	..	95,800			

Grant No. 46.—Civil Works—contd.

157

Major Head and Group Head,				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "81—Capital Account of Civil Works outside the Revenue Account"—contd.						
F-1(b).—Original Works—Communications—						
<i>Charged—</i>						
			Rs.			
<i>R</i>	..	..	4,870	4,870	..	-4,870
<i>Column 4.—See paragraph 1 of the Review.</i>						
<i>Voted—</i>						
<i>O</i>	..	..	2,40,84,500	} 2,62,47,027	2,61,17,268	-1,29,739
<i>R</i>	..	..	21,62,527			
F-1(c).—Establishment—						
<i>O</i>	..	..	36,72,000	} 31,22,000	31,38,264	+16,264
<i>R</i>	..	..	-5,50,000			
F-1(d).—Deduct—Recoveries of Establishment—						
<i>O</i>	..	..	-6,16,000	} -2,96,000	-2,80,721	+15,279
<i>R</i>	..	..	3,20,000			
F-1(e).—Tools and Plant—						
<i>O</i>	..	..	32,12,500	} 23,49,112	22,48,128	-1,00,984
<i>R</i>	..	..	-8,63,388			
F-1(f).—Deduct—Recoveries on account of Tools and Plant—						
<i>O</i>	..	..	-1,38,000	} -84,800	-70,827	+13,973
<i>R</i>	..	..	53,200			
<i>Column 4.—See paragraph 1 of the Review.</i>						
F-1(g).—Suspense—						
<i>Charged</i>	..	..		..	280	+280
<i>Voted—</i>						
<i>O</i>	..	..	2,44,800	} 16,26,031	-4,41,087	-20,67,118
<i>R</i>	..	..	13,81,231			
The nature and accounting procedure of the transactions under this head have been explained at page 30 of the Appropriation Accounts.						
<i>Column 4.—See paragraph 1 of the Review.</i>						
F-1(h).—Deduct—Receipts and Recoveries on Capital Account—						
<i>O</i>	..	..	-6,00,000	} -4,00,000	-7,39,919	-3,39,919
<i>R</i>	..	..	2,00,000			
<i>Column 4.—See paragraph 1 of the Review.</i>						
F-(II).—Other Development Schemes—						
F-(II) (1).—Education—						
<i>O</i>	..	..	1,36,30,000	} 80,24,514	62,15,764	-18,08,750
<i>R</i>	..	..	-56,05,486			
<i>Column 4.—See paragraph 1 of the Review.</i>						

Major Head and Group Head.				Final Grant or Appropriation.	Actual expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "81—Capital Account of Civil Works Outside the Revenue Account"—<i>contd.</i>						
F-(II)(2).—Medical—						
			Rs.			
O	..	..	1,64,20,000	} 1,11,12,497	1,10,42,401	-70,096
R	..	..	-53,07,503			
F-(II)(3).—Public Health—						
O	..	..	11,87,000	} 3,06,998	3,43,365	+36,367
R	..	..	-8,80,002			
Column 4.— <i>See</i> paragraph 1 of the Review.						
F-(II)(4).—Agriculture—						
O	..	..	9,54,000	} 2,96,943	3,66,392	+69,449
R	..	..	-6,57,057			
Column 4.— <i>See</i> paragraph 1 of the Review.						
F-(II)(5).—Animal Husbandry—						
O	..	..	3,90,000	} 52,581	2,53,433	+2,00,852
R	..	..	-3,37,419			
Column 4.— <i>See</i> paragraph 1 of the Review.						
F-(II)(7).—Industries—						
O	..	..	16,39,000	} 6,91,744	15,26,723	+8,34,979
R	..	..	-9,47,256			
Column 4.— <i>See</i> paragraph 1 of the Review.						
F-(II)(8).—Cottage Industries—						
O	..	..	21,88,000	} 20,12,960	17,25,545	-2,87,415
R	..	..	-1,75,040			
Column 4.— <i>See</i> paragraph 1 of the Review.						
F-(II)(9).—Miscellaneous Departments—Exclu- ding Fire Services—						
O	..	..	1,58,000	} 1,32,401	1,17,245	-15,156
R	..	..	-25,599			
Column 4.— <i>See</i> paragraph 1 of the Review.						
F-(II)(10).—Miscellaneous—Other Miscella- neous Expenditure—Social Welfare—						
O	..	..	8,75,000	} 18,41,585	16,42,551	-1,99,034
R	9,66,585			
Column 4.— <i>See</i> paragraph 1 of the Review.						

Grant No. 46.—Civil Works—*contd.*

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Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "81—Capital Account of Civil Works outside the Revenue Account"—<i>concl'd.</i>						
F-(III).—Centrally Sponsored Schemes outside the State Plan—						
				Rs.		
F-(III)(a).—Education—						
O	..	..	47,16,000	} 57,62,340	48,75,194	-8,87,146
R	..	..	10,46,340			
				<i>Column 4.—See paragraph 1 of the Review.</i>		
F-(III)(b).—Medical—						
O			5,44,000	} ..	..	..
R	..	..	-5,44,000			
F-(III)(c).—Agriculture—						
O	..	..	10,64,000	} ..	..	..
R	..	..	-10,64,000			
F-(III)(d).—Animal Husbandry—						
O	..	..	13,00,000	} 75,510	21,366	-54,144
R	..	..	-12,24,490			
				<i>Column 4.—See paragraph 1 of the Review.</i>		
F-(III)(e).—Industries—						
O	..	..	12,22,000	} 1,61,000	2,02,114	+41,114
R	..	..	-10,61,000			
				<i>Column 4.—See paragraph 1 of the Review.</i>		
Surrenders or withdrawals within Grant or Appropriation—						
<i>Charged—</i>						
R	..	..	1,07,822	1,07,822	..	-1,07,822
<i>Voted—</i>						
R. Gross	..	..	1,87,79,431	1,87,79,431	..	-1,87,79,431
R. Deductions	..	..	9,16,527	9,16,527	..	-9,16,527
<hr/>						
Total—Grant No. 46—						
<i>Charged</i>	..	..	..	1,56,000	280	-1,55,720
<i>Voted—</i>						
Gross	..	..	..	9,26,53,000	6,55,61,135	-2,70,91,865
Deductions	..	..	..	-13,54,000	-10,91,467	+2,62,533
Net	..	..	..	9,12,99,000	6,44,69,668	-2,68,29,332

REVIEW.

Explanations for variations have not been furnished by the controlling officers in case of 18 Group heads (out of 27). In 9 cases, the explanations though received, could not be included as they were found to be defective.

2. The gross Establishment charges of the Development (Road) Department during 1960-61 amounted to Rs. 31.38 lakhs against the total works outlay of Rs. 263.54 lakhs i.e. 11.91 per cent. of the total works outlay.

A sum of Rs. 2.81 lakhs was recovered during the period under review on account of Establishment charges for work done on behalf of the private bodies, other Departments and Governments. The net establishment charges stood at Rs. 28.57 lakhs i.e. 10.84 per cent. of the total works outlay.

Grant No. 48.—Capital Outlay on Schemes of Government Trading 161

(See also the Audit Report.)

Major Head and Group Head	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "25A—Capital Outlay on Schemes of Government Trading."			
A-(1).—Cost of Purchase of Grain—			
<i>Charged—</i>			
	Rs.		
S	36,000	36,000	35,709
			— 291
<i>Voted—</i>			
O	18,83,06,000	21,83,44,000	20,91,47,538
R	3,00,38,000			— 91,96,462
A-(2).—Advances—			
	..	2,00,000	..
			— 2,00,000
<i>Column 4.—Non-drawal of advance owing to sufficient balance available in the P. L. Account. The saving of Rs. 2,00,000 was not surrendered due to oversight.</i>			
A-(3).—Suspense (Personal Deposits)—			
<i>(a).—Credit—</i>			
	..	— 4,00,000	— 6,52,572
			— 2,52,572
<i>Column 4.—Non-provision of fund due to mis-apprehension.</i>			
<i>(b).—Debit—</i>			
	..	4,00,000	8,21,464
			+ 4,21,464
<i>Column 4.—Non-provision of Fund due to mis-apprehension.</i>			
A-(4).—Deduct—Receipts and Recoveries on Capital Account—			
<i>Other Receipts—</i>			
O	— 19,26,27,000	— 23,31,07,000	— 22,91,37,476
R	— 4,04,80,000			+ 39,69,524
B.—OTHER MISCELLANEOUS SCHEMES—			
B-(1).—Cost of Purchase—			
R	— 6,63,000	— 6,63,000	1,078
			+ 6,64,078
<i>Column 4.—Mainly due to provision made for adjustment of recovery not required to be made in the accounts under the rules.</i>			
B-(2).—Advances			
	..	2,00,000	..
			— 2,00,000
<i>Column 4.—See paragraph 3 of the Review.</i>			
B-(3).—Suspense (Personal Deposits)—			
<i>(a).—Credit—</i>			
O	— 1,58,34,000	— 1,23,60,000	— 1,37,22,700
R	34,74,000			— 13,62,700
<i>Column 4.—See paragraph 3 of the Review.</i>			
<i>(b).—Debit—</i>			
O	1,48,84,000	1,13,50,000	1,24,60,087
R	— 35,34,000			+ 11,10,087

Grant No. 48.—Capital Outlay on Schemes of Government Trading—*contd.*

Major Head and Group Head.				Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "85A—Capital outlay on Schemes of Government Trading"—<i>concl'd.</i>						
B.(4).—Deduct—Receipts and Recoveries on Capital Account—						
				Rs.		
(a).—Repayment of Advance	..			-2,50,000	..	+ 2,50,000
<i>Column 4.—See paragraph 3 of the Review.</i>						
(b).—Other Receipts—						
R	..	..	12,500	12,500	-59,775	-72,275
<i>Column 4.—See paragraph 3 of the Review.</i>						
C.—COMMUNITY DEVELOPMENT PROJECT—						
C.(1).—Materials and equipment—						
O	..	..	3,10,000	}	1,52,300	1,52,166
R	-1,57,700				-134
C.(2).—Deduct—Receipts and Recoveries on Capital Account—						
O	..	..	-3,10,000	}	-1,52,300	-1,52,166
R	1,57,700				+ 134
Surrenders or withdrawals within Grant or Appropriation—						
R. Gross	..	..	-2,91,57,300	-2,91,57,300	..	+ 2,91,57,300
R. Deductions	..	..	4,03,09,800	4,03,09,800	..	-4,03,09,800
Total—Grant No. 48—						
<i>Charged</i>	..	..	..	36,000	35,709	- 291
Voted—						
Gross	..	..	..	18,80,66,000	20,82,07,061	+ 2,01,41,061
Deductions	..	..	..	-19,31,87,000	-22,93,49,417	-3,61,62,417
Net	..	..	..	*1	-2,11,42,356	-2,11,42,357

*See paragraph 2 of the Review.

**Grant No. 48.—Capital Outlay on Schemes of Government
Trading—concl'd.**

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REVIEW.

Even though the gross expenditure exceeded the voted grant by Rs. 2,01,41,061 the net indicated a saving of Rs. 2,11,42,357 due to the 'Net Voting System' obtaining in the State.

2. In the voted section the original budget estimate was framed for a nominal grant of Re. 1 as the estimated recovery was more than the gross expenditure by Rs. 51,21,000. The actual position at the end of the year, however, was that the recovery exceeded the expenditure by Rs. 2,11,42,356 against the estimate of Rs. 51,21,000 thus resulting in a saving of Rs. 1,60,21,356.

3. Explanations for variations have not been furnished by the controlling officers in case of 4 group heads (out of 8).

**Grant No. 50.—Loans and Advances by State Government
—(All Voted)**

(See also the Audit Report.)

Major Head and Group Head.				Final Grant.	Actual Expenditure.	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "Loans to Local Funds, Private parties, etc."						
A—LOANS TO PRESIDENCY CORPORATION INCLUDING PORT TRUSTS AND OTHER PORT FUNDS—						
			Rs.			
O	..	..	41,68,000	}	..	..
R	..	..	-41,68,000			
B—LOANS TO MUNICIPALITIES—						
O	..	..	22,58,000	}	12,02,777	10,14,710
R	..	..	-10,55,223			
<i>Column 4.—See paragraph 1 of the Review.</i>						
C—LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES—						
O	..	..	3,00,000	}	1,00,000	1,00,000
R	..	..	-2,00,000			
D—LOANS TO ARTISANS (REHABILITATION PROGRAMME)—						
O	..	..	6,50,000	}	3,30,000	2,60,369
R	..	..	-3,20,000			
<i>Column 4.—See paragraph 1 of the Review.</i>						
E—ADVANCES TO CULTIVATORS—						
O	..	..	1,11,50,000	}	1,36,90,813	1,31,32,871
S	..	..	38,50,000			
R	..	..	-13,09,187			
F—ADVANCES UNDER SPECIAL LAWS—						
O	..	..	5,0,000	}	5,950	14,979
R	..	..	-4,94,050			
<i>Column 4.—See paragraph 1 of the Review.</i>						

Grant No. 50.—Loans and Advances by State Government
—*contd.*

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Major Head and Group Head.				Final Grant.	Actual Expenditure.	Excess + Saving -
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "Loans to Local Funds, Private Parties, etc."—<i>concl.</i>						
G—MISCELLANEOUS LOANS AND ADVANCES—						
G-(1)—Loans and Advances excluding Development Schemes—						
			Rs.			
O	..	..	80,43,000	} 1,10,65,225	1,13,58,620	+ 2,93,395
S	..	..	30,00,000			
R	..	..	22,225			
G-(2)—Loans under Development Schemes (Second Five-Year Plan)—						
O	..	..	3,63,76,000	} 3,88,36,200	3,90,49,450	+ 2,13,250
S	..	..	26,22,000			
R	..	..	-1,61,800			
G-(3)—Loans under the Centrally Sponsored Schemes outside the State Plan—						
O	..	..	2,13,02,000	} 1,19,84,400	1,17,63,225	- 2,21,175
R	..	..	-93,17,600			
Total Major Head—"Loans to Local Funds, Private Parties, etc."—						
O	..	..	8,47,47,000	} 7,72,15,365	7,66,94,224	- 5,21,141
S	..	..	94,72,000			
R	..	..	-1,70,03,635			
Major Head "Loans to Government Servants"						
H—HOUSE BUILDING ADVANCES—						
O	..	..	3,00,000	} 2,20,000	2,10,570	- 9,430
R	..	..	-80,000			
I—ADVANCES FOR PURCHASE OF MOTOR CONVEYANCES—						
O	..	..	1,55,000	} 2,10,000	1,47,177	- 62,823
R	..	..	55,000			
<i>Column 4.</i> —Unanticipated less drawal of advance in the closing months of the year.						

Grant No. 50.—Loans and Advances by State Government
—concl'd

Major Head and Group Head				Final Grant.	Actual Expenditure	Excess + Saving —
1				2	3	4
				Rs.	Rs.	Rs.
Major Head "Loans to Government Servants"						
—concl'd.						
J—ADVANCES FOR PURCHASE OF OTHER CONVEYANCES—						
			Rs.			
O	..	..	35,000	} 25,000	22,885	— 2,115
R	..	..	-10,000			
K—PASSAGE ADVANCES—						
O	..	..	5,000	} 2,000	4,500	+ 2,500
R	..	..	-3,000			
Col. 4.—Unanticipated larger drawal of advance in the closing months of the year						
L—OTHER ADVANCES—						
O	..	..	5,000	} 4,000	4,125	+ 125
R	..	..	-1,000			
Total Major Head—"Loans to Government Servants"—						
O	..	..	5,00,000	} 4,61,000	3,89,257	— 71,743
R	..	..	-39,000			
Surrenders or withdrawals within Grant—						
R	..	..	1,70,42,635	1,70,42,635	..	- 1,70,42,635
Total—Grant No. 50—				9,47,19,000	7,70,83,481	- 1,76,35,519

REVIEW.

Explanations for variations have not been furnished by the controlling officers in case of 3 Group Heads (out of 5).