



Government of West Bengal

**Appropriation Accounts
1962-63**

**Superintendent, Government Printing
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1964**

Errata to the Government of West Bengal Appropriation Accounts 1962-63

- Page 14 - Note(ii)(a) - Nomenclature of sub-head(xvi)-Read 'Saving' for 'sving'
- Page 15 - Explanation under sub-head(xxxv)-line 4-Read '(Rs.1.92 lakhs)' for '(R 1.92 lakhs)'
- Page 16 - Nomenclature of sub-head A(2)- read 'Provident' for 'Povident'
- Page 17 - Nomenclature of sub-head(xxviii) - Read 'Development' for 'Devement'
- Page 18 - Heading - Read 'Appropriation' for 'Appropriation'
- " --Notes - statement
Figures against 'Sinking Fund' - Read '13,31.93' for '7,58.18'
" " 'Depreciation Fd.' - " ' 3,56.61' for '1,85.37'
" " 'total - Read '16,88.54' for '9,43.55'
- " - Notes - line 2 below the statement - Read 'page 147' for 'pages 146-147'
- Page 27 - Notes 1st line - Read 'Rs.3.81 lakhs' for 'Rs.3.18 lakhs'
- Page 40 - Explanation below Group Head W(v) - line 7 - last word - Read 'indigenous' for 'indigeneous'
- " - Note(v) - Last sub-para - Read 'is' for 'was'
- Page 47 - Heading - Read 'Grant No.' for 'Gront No.'
- Page 54 - Note(vii) - sub-para 3 - line 1 - Read 'transactions' for 'transaction'
- Page 58 - Name of the Major Head - Read 'Co-operation' for 'Co-operatlion'
- " - Note(iii) - Read 'Subsidies' for 'Subsldles'
- Page 61 - Explanation under Group Head F.4-2nd line - Read 'consequently' for 'cansequently'
- Page 62 - Note(ii) - Explanation under Group Head D.1-Line 7 - Read 'artisans' for 'artisan'
- Page 64 - Preamble of Note(ii) - last word - Read 'extent' for 'exent'
- Page 65 - Name of the Major Heads - Read 'Obligations' for 'Obljgations'
- Page 68 - Name of the Major Head - Read 'Loans' for 'Leans'
- Page 69 - Explanation under Group Head L-3rd line - Read 'Contribution to the' for 'Contribution the'
- " - Explanation under Group Head O.1-Read '(27.7 percent)' for '(26.7 percent)'
- Page 71 - Group Head B(i)(b)-delete 'preliminaries' below the Explanation
- " - Group Head B(v)(a) - Explanation - 2nd sub-para - item 4 - figures under provision - Read '0.85' for '0.80'
- Page 75 - 1st Group Head - Explanation - 2nd sub-para - Read 'Rs.17.81 lakhs for 'Rs.12.81 lakhs'
- " 1st Group Head - Explanation - 2nd sub-para - Read '63.3 percent' for '55.3 percent'
- " " " " " 'Rs.33.50 lakhs' for 'Rs.35.50lakhs'
- " " " " " '80.6 percent' for '83.9 percent'
- " - Last line - Read 'Sealdahgong' for 'Sealdah'
- Page 76 - Note(iv) - 1st sub-para - line 7 - Read 'principles' for 'principle'
- Page 77 - Item(v) - 2nd sub-para - line 3 - Read 'Rs.5.06' for '5.06' and '18.9 percent for '18 percent'

- Page 78 - Detailed transactions of Suspense under Major Head
'42-Multipurpose River Scheme' - C-Other Revenue Expenditure'
- Col.2-Against 'Purchase' - Read '2.08' for '08'
- Page 87 - Name of the Major Heads - Read '120-Payments of' for
'120-Payment of'
- Page 95 - Heading - Read 'Grant No.' for 'Gront No.'
- " - Group Head P(a)(ii)-Explanation-last line-Read '(-)Rs.15.00lakhs'
for '(t) Rs.15.00 lakhs'
- Page 98 - Sub-head H-4-Explanation - 2nd line - Read 'rehabilitation'
for 'rehabilitation'
- " " " 3rd line - Read 'for' for 'or'
- Page 100- Heading - Read 'Grant No.'43'-Miscellaneous'expenditure on'
for 'Grant No.43 - iscellanus' - Expendit r on'
- " - Nomenclature of the Group Head Q - Read 'Displaced' for
'Dispalced'
- Page 101- Note(v) (a) - figures under 1962-63, against (b) Rehabilitation -
Read '299.96' for '300.00'
- " Note(v) (a) - figures under 1962.63, against Total - head
'448.38' for '448.42'
- Page 106- Explanation - line 2 - Read '11-Group Heads' for 'II-Group Heads'
- Page 111- Note(i) - 2nd line - Read 'partial utilisation' for
'non-utilisation'
- Page 113 - Group Head H(c) - Col.1 - against '0' - head '1,29.77' for
'29.77'
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Government of West Bengal

**Appropriation Accounts
1962-63**

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Comptroller and Auditor General of India

1964



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Appropriation Accounts of the Government of West Bengal for the year 1962-63

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 1962-63, presents the accounts of sums expended in the year ended the 31st March, 1963 compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

‘O’ stands for original grant or appropriation.

‘S’ stands for supplementary grant or appropriation.

‘R’ stands for re-appropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in *italics*.

In accordance with the “Net System of Voting” followed by the Government of West Bengal, the grants and appropriations shown in the Appropriation Acts, and consequently in the Appropriation Accounts, are for the net amounts required for expenditure after taking credit for certain recoveries which are adjusted in accounts in reduction of expenditure. The Appropriation Accounts included in this publication accordingly show in respect of each grant

(i) the gross expenditure envisaged in the Budget

(ii) the amount of recoveries anticipated to be taken as deduction from the gross expenditure and

(iii) the net amount for which the grant was voted by the Legislature along with the corresponding actuals and the variations from Budget (Excess or Saving).

Summary of Appropriation Accounts.

Number and name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.	
			Less than granted/ appropriated.	More than granted/ appropriated.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1. Taxes on Income other than Corporation Tax—				
Voted	6,96,000	6,66,472	29,528	..
Charged	2,000	150	1,850	..
2. Land Revenue—				
Voted	8,55,44,000	8,40,92,936	2,14,51,064	..
Charged	9,000	10,364	..	1,364
3. State Excise Duties—				
Voted	52,86,000	52,29,559	56,441	..
Charged	363	362	1	..
Taxes on Vehicles—				
Charged	4,50,000	4,50,000	..	..
5. Sales Tax—				
Voted	30,90,000	30,16,497	73,503	..
Charged	3,000	..	3,000	..
6. Other Taxes and Duties—				
Voted	14,63,000	14,27,529	35,471	..
7. Stamps—				
Voted	12,77,000	13,79,212	..	1,02,212
8. Registration Fees—				
Voted	29,37,000	29,28,863	8,137	..
Charged	905	905	..	..
9. Interest on Debt and Other Obligations—				
Voted	50,00,000	6,24,981	43,75,019	..
Charged	7,66,63,000	8,00,27,712	..	33,64,712
Appropriation for Reduction or Avoidance of Debt—				
Charged	3,78,30,000	3,78,30,000	..	..
11. Parliament and State Legislatures—				
Voted	33,63,000	37,71,355	..	4,08,355
Charged	77,000	73,202	3,798	..

Summary of Appropriation Accounts—contd.

Number and name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.	
			Less than granted/ appropriated.	More than granted/ appropriated.
			4	5
1	2	3	Rs.	Rs.
12. General Administration—				
Voted	3,93,74,000	3,95,73,269	..	1,99,269
Charged	11,48,000	11,63,145	..	15,145
13. Administration of Justice—				
Voted	1,06,49,000	1,06,61,221	..	12,221
Charged	36,62,000	37,35,645	..	73,645
14. Jails—				
Voted	1,15,22,000	1,11,41,100	3,80,900	..
15. Police—				
Voted	10,34,20,000	10,22,42,805	11,77,195	..
Charged	11,561	10,099	1,462	..
16. Miscellaneous Departments—Fire Services—				
Voted	49,33,950	49,38,480	..	4,530
17. Miscellaneous Departments—Excluding Fire Services—				
Voted	1,89,17,000	1,89,28,870	..	11,870
Charged	5,000	2,468	2,532	..
18. Scientific Departments—				
Voted	77,000	74,000	3,000	..
19. Education—				
Voted	21,67,23,000	23,35,97,363	..	1,68,74,363
20. Medical—				
Voted	7,56,47,400	8,15,75,471	..	59,28,071
Charged	11,600	4,250	7,350	..
21. Public Health—				
Voted	3,61,57,000	3,35,76,976	25,80,024	..
Charged	69,700	69,553	147	..
22. Agriculture—Agriculture—				
Voted	9,55,36,000	5,99,49,366	3,55,86,634	..

Summary of Appropriation Accounts—*contd.*

Number and name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.	
			Less than granted/ appropriated.	More than granted/ appropriated.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
23. Agriculture—Fisheries—				
Voted	48,27,000	26,87,193	21,39,807	..
24. Animal Husbandry—				
Voted	2,06,92,000	1,44,58,188	62,33,812	..
25. Co-operation—				
Voted	73,24,000	57,05,474	16,18,526	..
26. Industries—Industries—				
Voted	2,72,24,000	2,37,92,875	34,31,125	..
27. Industries—Cottage Industries—				
Voted	2,36,95,000	1,48,44,030	88,50,970	..
28. Industries—Cinchona—				
Voted	45,49,000	19,61,597	25,87,403	..
29. Community Development Projects—				
Voted	3,45,61,000	3,54,17,181	..	8,56,181
Charged	46,70,000	46,22,464	47,536	..
30. Labour and Employment—				
Voted	32,99,000	31,61,695	1,37,305	..
31. Miscellaneous Social and Developmental Organisations—Welfare of Scheduled Tribes and Castes and other Backward Classes—				
Voted	1,31,16,000	1,06,24,412	24,91,588	..
Charged	1,589	1,588	1	..
32. Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and other Backward Classes—				
Voted	79,28,000	77,74,578	1,53,422	..
33. Irrigation—				
Voted	8,15,48,000	7,74,83,756	40,64,244	..
Charged	1,000	243	757	..

Summary of Appropriation Accounts—contd.

Number and name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.	
			Less than granted/appropriated.	More than granted/appropriated.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
34. Public Works—				
Voted	5,19,36,000	4,43,22,234	76,13,766	..
Charged	16,09,000	14,73,211	1,35,789	..
35. Ports and Pilotage—				
Voted	19,73,900	15,12,914	4,60,986	..
36. Famine Relief—				
Voted	5,19,71,000	4,87,78,930	31,92,070	..
Charged	1,811	382	1,429	..
37. Pensions and Other Retirement Benefits—				
Voted	1,82,97,000	1,92,64,516	..	9,67,516
Charged	2,39,000	2,32,510	6,490	..
38. Privy Purses and Allowances of Indian Rulers—				
Voted	1,70,000	1,50,166	19,834	..
39. Stationery and Printing—				
Voted	92,67,000	85,38,076	7,28,924	..
40. Forest—				
Voted	1,70,21,000	1,43,84,630	26,36,370	..
41. Miscellaneous—Contributions—				
Voted	3,59,72,000	3,49,54,293	10,17,707	..
Charged	8,08,000	6,38,040	1,69,960	..
42. Miscellaneous—Other Miscellaneous Expenditure—				
Voted	16,92,79,000	14,99,52,002	1,93,26,998	..
Charged	3,15,000	34,606	2,80,394	..
43. Miscellaneous—Expenditure on Displaced Persons—				
Voted	3,37,77,000	3,68,42,533	..	30,65,533
Charged	46,49,000	46,48,449	551	..
45. Pre-partition Payments—				
Voted	53,000	51,556	1,444	..

Summary of Appropriation Accounts.—*contd.*

Number and name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.	
			Less than granted/appropriated.	More than granted/appropriated.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
45A. Expenditure connected with the National Emergency, 1962—				
Voted	33,03,000	40,16,286	..	7,13,286
46. Capital Outlay on Multi-purpose River Schemes—Damodar Valley Project—				
Voted	7,36,94,000	4,53,26,000	2,83,68,000	..
47. Capital Outlay on Public Works—				
Voted	10,46,37,000	7,61,81,860	2,84,55,140	..
Charged	1,87,000	1,66,540	20,460	..
48. Capital Outlay on Road and Water Transport Schemes—				
Voted	29,00,000	12,97,469	16,02,531	..
49. Capital Outlay on Schemes of Government Trading—				
Voted	1,50,00,001	1,90,269	1,48,09,732	..
Charged	18,788	18,787	1	..
Public Debt—				
Charged	14,56,24,000	11,59,86,684	2,96,37,316	..
51. Loans and Advances by State Government—				
Voted	13,93,83,000	9,13,15,999	4,80,67,001	..
Totals—				
Voted	1,67,90,09,251	1,45,43,87,037	25,37,65,621	2,91,43,407
Net saving			22,46,22,214	
Charged	27,80,67,317	25,12,01,359	3,03,20,824	34,54,866
Net saving			2,68,65,958	
GRAND TOTAL ..	1,95,70,76,568	1,70,55,88,396	28,40,86,445	3,25,98,273
Amount of excess—				
Voted (See paragraph 22 of the Audit Report) .. ..			..	2,91,43,407
Charged (See paragraph 23 of the Audit Report) .. ..			..	34,54,866

The expenditure shown above does not include an amount of Rs. 1,119 (charged) met out of advances taken from the Contingency Fund which were not subsequently reimbursed to

Summary of Appropriation Accounts.—concl'd.

7

the Fund during the year by taking supplementary appropriations. The details of this expenditure are as follows :—

Major Head.	Amount of advance.	Date of sanction of advance.	Amount not recouped during the year.
	Rs.		Rs.
29—Medical	1,004	12th February, 1963	1,004
30—Public Health	1,271	28th March, 1963	115
Total	2,275		1,119

The excesses over the following grants require regularisation:

Serial Number.	Number of the Grant.	Name of the Grant.
1	7	Stamps.
2	11	Parliament and State Legislatures.
3	12	General Administration.
4	13	Administration of Justice.
5	16	Miscellaneous Departments—Fire Services.
6	17	Miscellaneous Departments—Excluding Fire Services.
7	19	Education.
8	20	Medical.
9	29	Community Development Projects.
10	37	Pensions and other Retirement Benefits.
11	43	Miscellaneous—Expenditure on Displaced Persons.
12	45-A	Expenditure connected with the National Emergency, 1962.

The excesses which occurred over the following charged appropriations also, require regularisation:

Serial Number.	Number of Appropriation.	Name of the Appropriation.
1	2	Land Revenue.
2	9	Interest on Debt and Other Obligations.
3	12	General Administration.
4	13	Administration of Justice.

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Article 149 of the Constitution of India read with paragraph 11(4) of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947. On the basis of the information and explanation that my officers have obtained, I certify that these accounts are correct, subject to the observations in the Audit Report, 1964.

A. K. ROY,

Comptroller and Auditor General of India.

New Delhi,

The...22...1964...

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

				Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	
				Rs.	Rs.	Rs.	
Major Head "4—Taxes on Income Other than Corporation Tax".							
				Rs.			
Voted—							
Original	..	..	6,96,000	} 6,96,000	6,66,472	—29,528
Supplementary	..	..	..	
Amount surrendered during the year (March, 1963)					28,210
Charged—							
Original	..	..	2,000	} 2,000	150	—1,850
Supplementary	..	..	..	
Amount surrendered during the year (March, 1963)					1,850

Grant No. 2.—Land Revenue.

Major Heads "9—Land Revenue" and "92—Payment of Compensation to Landholders, etc., on the abolition of the Zamindari System."

Voted—							
Gross—							
Original	..	..	8,64,30,900	} 8,64,30,900	6,49,72,381	—2,14,58,519
Supplementary	..	..	..	
Deductions—							
Original	..	..	—8,86,900	} —8,86,900	—8,79,445	+7,455
Supplementary	..	..	..	
Net—							
Original	..	..	8,55,44,000	} 8,55,44,000	6,40,92,936	—2,14,51,064
Supplementary	..	..	..	
Amount surrendered during the year (March, 1963)					1,84,82,821
Charged—							
Original	..	..	3,000	} 9,000	10,364	+1,364
Supplementary	..	..	6,000			

Notes and comments—

Voted Grant

(i) The saving of Rs. 214.51 lakhs in the voted grant which formed 25.1 per cent of the provision, has been explained as due to non-payment of final compensation to land holders, etc., on the abolition of the Zamindari System, owing to delay in obtaining verified statements from the ex-intermediaries and the inadequacy of the number of disbursing officers.

In 1961-62 also, the saving under the grant was Rs. 3,35.67 lakhs (36.4 per cent. of the total provision.)

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

				Total grant.	Actual Expenditure.	Excess+ Saving—
B—MANAGEMENT OF GOVERNMENT ESTATES—						
						(In lakhs of rupees.)
B(f)—Administration of West Bengal Agri- cultural Lands and Fisheries (Acquisition and Resettlement Act, 1958).—						
O.	..	..	2.32	} 0.28	0.27	—0.01
R.	..	..	—2.04			

The total saving of Rs. 2.05 lakhs in the original provision (88.4 per cent) was stated to be mainly due to no expenditure having been incurred on payment of compensation as no land and fishery could be acquired under the Act.

**E—EXPENDITURE IN CONNECTION WITH
EX-ZAMINDARY ESTATES—****E(b)—Outlay on Improvement—**

O.	40.09	} 25.50	21.96	—3.54
R.	—14.59			

The total saving of Rs. 18.13 lakhs in the original provision (45.2 per cent.) was stated to be mainly due to non-execution of certain schemes relating to repairs of Ex-Zamindari Embankment. The reasons for the non-execution of these works were not intimated by the controlling officer.

In 1961-62 also, the saving under this Group Head was Rs. 21.83 lakhs (49 per cent. of the provision.)

**Major Head "92—Payment of Compensation
to Landholders, etc., on the abolition of
Zamindari System".****K—COMPENSATION—****K-2—Final compensation in lieu of acquired
lands—**

O.	3,30.00	} 27.00	29.28	+2.28
R.	—3,03.00			

The net saving of Rs. 3,00.72 lakhs in the original provision (91.1 per cent) was attributed to non-payment of final compensation owing to delay in obtaining verified statements from the ex-intermediaries and the inadequacy of the number of disbursing officers.

In 1961-62 also, the saving under this Group Head was Rs. 297.94 lakhs (99.3 per cent of the original provision).

Grant No. 2.—Land Revenue—concl'd.

(iii) In the following case the additional fund of Rs. 14.30 lakhs obtained by re-appropriation on the 30th March, 1963 proved excessive;

				Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
				(In lakhs of rupees.)		
E—EXPENDITURE IN CONNECTION WITH EX-ZAMINDARY ESTATES—						
E(a)—Collection of Revenue—						
O.	..	..	1,40.73	} 1,55.03	1,47.08	—7.95
R.	..	..	14.30			

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

Charged Appropriation.

The excess of Rs. 1,364 in the charged appropriation requires to be regularised. The excess occurred under the sub-head indicated below :—

**E—EXPENDITURE IN CONNECTION WITH
EX-ZAMINDARY ESTATES—****E(a)—Collection of Revenue—**

O.	0.03	} 0.09	0.10	+0.01
S.	0.06			

Grant No. 3.—State Excise Duties.

				Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
				Rs.	Rs.	Rs.
Major Head "10—State Excise Duties".						
Voted—						
Rs.						
Original	..	..	50,42,000	} 52,86,000	52,29,559	—56,441
Supplementary	..	..	2,44,000			
Charged—						
Original	..	..	..	} 363	362	—1
Supplementary	..	..	363			

Taxes on Vehicles (*All Charged*)

11

				Total Appropriation.	Actual Expenditure.	Excess + Saving—
				Rs.	Rs.	Rs.
Major Head "11—Taxes on Vehicles".						
			Rs.			
<i>Original</i>	..	..	4,50,000	} 4,50,000	4,50,000	..
<i>Supplementary</i>	..	..	..

Notes and comments—

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

Grant No. 5.—Sales Tax.

				Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
				Rs.	Rs.	Rs.
Major Head "12—Sales Tax".						
Voted—						
Original	..	..	30,90,000	} 30,90,000	30,16,497	—73,503
Supplementary	..	..	..
Amount surrendered during the year (March, 1963)				..	..	66,000
Charged—						
Original	..	..	3,000	} 3,000	..	—3,000
Supplementary	..	..	..
Amount surrendered during the year (March, 1963)				..	..	3,000

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

				Total Grant.	Actual Expenditure.	Excess + Saving—
				Rs.	Rs.	Rs.
Major Head "13—Other Taxes and Duties"						
Original	..	..	14,63,000	} 14,63,000	14,27,529	—35,471
Supplementary	..	..	..
Amount surrendered during the year (March, 1963)				..	..	29,472

Grant No. 7.—Stamps.—(All Voted)

				Total Grant.	Actual Expenditure.	Excess + Saving—
				Rs.	Rs.	Rs.
Major Head "14—Stamps".						
				Rs.		
Original	..	..	11,82,000	} 12,77,000	13,79,212	+ 1,02,212
Supplementary	..	..	95,000			

Notes and comments—

(i) In view of the excess of Rs. 1.02 lakhs, the supplementary grant of Rs. 0.95 lakh obtained on the 30th March, 1963 proved inadequate.

(ii) The excess of Rs. 1,02,212 requires to be regularised. This was the result of excesses totalling Rs. 1.06 lakhs over the provision of Rs. 5.42 lakhs made under 3 sub-heads partly counter-balanced by minor savings under several other sub-heads.

(a) Excess occurred mainly under the following sub-head :—

				(In lakhs of rupees.)		
A—NON-JUDICIAL—						
A-2—Charges for the sale of Stamps (discount)—						
O.	..	..	5.65	} 5.37	6.32	+ 0.95
R.	..	..	—0.28			

The excess was explained as due to larger payment of discount to Stamp Vendors consequent on increase in the sale of stamps.

(b) There were also excesses of comparatively small amounts under the following sub-heads :—

A-1—Superintendence—						
Deduct—Proportion transferred to Judicial—						
O.	..	..	—0.47	} —0.53	—0.52	+ 0.01
R.	..	..	—0.06			

B—JUDICIAL—**B-2—Charges for the sale of Stamps (discount)—**

O.	0.67	} 0.58	0.68	+ 0.10
R.	—0.09			

Grant No. 8.—Registration Fees.

13

				Total Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
				Rs.	Rs.	Rs.
Major Head "15—Registration Fees".						
Voted—						
				Rs.		
Gross—						
Original	..	27,94,000	}	29,42,000	29,33,858	—8,142
Supplementary	..	1,48,000				
Deductions—						
Original	..	—5,000	}	—5,000	—4,995	+5
Supplementary	..	..		
Net—						
Original	..	27,89,000	}	29,37,000	29,28,863	—8,137
Supplementary	..	1,48,000				
Charged—						
Original	..	..	}	905	905	..
Supplementary	..	905				

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

				Total Grant or Appropriation.	Actual Expenditure	Excess+ Saving—
				Rs.	Rs.	Rs.
Major Head "16—Interest on Debt and Other Obligations".						
Voted—						
				Rs.		
Original	..	50,00,000	}	50,00,000	6,24,981	—43,75,019
Supplementary	..	..		
Amount surrendered during the year (March, 1963)	..	..		..	..	44,75,000
Charged—						
Gross—						
Original	..	11,04,59,000	}	11,21,23,000	11,16,61,182	—4,61,818
Supplementary	..	16,64,000				
Deductions—						
Original	..	—3,54,60,000	}	—3,54,60,000	—3,16,33,470	+38,26,530
Supplementary	..	..		
Net—						
Original	..	7,49,99,000	}	7,66,63,000	8,00,27,712	+33,64,712
Supplementary	..	16,64,000				

Grant No. 7.—Stamps.—(All Voted)

				Total Grant.	Actual Expenditure.	Excess+ Saving—
				Rs.	Rs.	Rs.
Major Head "14—Stamps".						
				Rs.		
Original	..	..	11,82,000	} 12,77,000	13,79,212	+1,02,212
Supplementary	..	..	95,000			

Notes and comments—

(i) In view of the excess of Rs. 1.02 lakhs, the supplementary grant of Rs. 0.95 lakh obtained on the 30th March, 1963 proved inadequate.

(ii) The excess of Rs. 1,02,212 requires to be regularised. This was the result of excesses totalling Rs. 1.06 lakhs over the provision of Rs. 5.42 lakhs made under 3 sub-heads partly counter-balanced by minor savings under several other sub-heads.

(a) Excess occurred mainly under the following sub-head :—

				(In lakhs of rupees.)		
A—NON-JUDICIAL—						
A-2—Charges for the sale of Stamps (discount)—						
O.	..	..	5.65	} 5.37	6.32	+0.95
R.	..	..	—0.28			

The excess was explained as due to larger payment of discount to Stamp Vendors consequent on increase in the sale of stamps.

(b) There were also excesses of comparatively small amounts under the following sub-heads :—

A-1—Superintendence—**Deduct—Proportion transferred to Judicial—**

O.	—0.47	} —0.53	—0.52	+0.01
R.	—0.06			

B—JUDICIAL—**B-2—Charges for the sale of Stamps (discount)—**

O.	0.67	} 0.58	0.68	+0.10
R.	—0.09			

Grant No. 8.—Registration Fees.

13

				Total Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
				Rs.	Rs.	Rs.
Major Head "15—Registration Fees".						
Voted—						
Gross—						
Original	..	27,94,000	}	29,42,000	29,33,858	—8,142
Supplementary	..	1,48,000				
Deductions—						
Original	..	—5,000	}	—5,000	—4,995	+5
Supplementary	..	..		
Net—						
Original	..	27,89,000	}	29,37,000	29,28,863	—8,137
Supplementary	..	1,48,000				
Charged—						
Original	..	..	}	905	905	..
Supplementary	..	905				

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

				Total Grant or Appropriation.	Actual Expenditure	Excess+ Saving—
				Rs.	Rs.	Rs.
Major Head "16—Interest on Debt and Other Obligations".						
Voted—						
Gross—						
Original	..	50,00,000	}	50,00,000	6,24,981	—43,75,019
Supplementary	..	..		
Amount surrendered during the year (March, 1963)	..	..	..	..	..	* 44,75,000
Charged—						
Gross—						
Original	..	11,04,59,000	}	11,21,23,000	11,16,61,182	—4,61,818
Supplementary	..	16,64,000				
Deductions—						
Original	..	—3,54,60,000	}	—3,54,60,000	—3,16,33,470	+38,26,530
Supplementary	..	..		
Net—						
Original	..	7,49,99,000	}	7,66,63,000	8,00,27,712	+33,64,712
Supplementary	..	16,64,000				

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

Notes and Comments—

Voted Grant

(i) The saving of Rs. 43.75 lakhs in the voted grant (87.5 per cent of the original provision) occurred under the following Group Head :—

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

A—INTEREST ON ORDINARY DEBT—

(i) Debt raised in India—

A(1)-3—Interest on other obligations—

O.	50.00	}	5.25	6.25	+ 1.00
R.	—44.75				

The saving was attributed to smaller payment of compensation to the ex-intermediaries under the Estates Acquisition Act, owing to non-completion of preliminaries.

Charged Appropriation

(i) The expenditure in the charged appropriation exceeded the provision by Rs. 33,64,712 which requires to be regularised.

(ii) The excess was the result of excesses totalling Rs. 86.24 lakhs over the provision of Rs. 29.37 lakhs under 26 sub-heads partly counterbalanced by savings amounting to Rs. 52.59 lakhs in the provision of Rs. 4,64.55 lakhs under 14 sub-heads.

(a) The excess was mainly due to larger payment of arrear interest charges to the Union Government on loans taken for financing the Scheme for sharing Small Saving Collections and Intensive Food Production Schemes, as indicated below :—

B—INTEREST ON INTER-GOVERNMENTAL DEBT.—INTEREST ON LOANS TAKEN FROM CENTRAL GOVERNMENT—

iv) Interest on loans for Intensive Food Production Schemes—

O	14.49	}	18.44	33.19	+ 14.75
R.	3.95				

The excess was attributed to larger payment of arrear instalments of interest to the Government of India during the year.

Although a final requirement of Rs. 33.12 lakhs was estimated by the Government at the time of fixation of net grant in March, 1963, adequate additional funds were not provided.

(xvi) Interest on loans under the Scheme for sharing Small Saving Collections—

O	1,52.49	}	1,60.65	1,68.02	+ 7.37
R	8.16				

The excess was explained as due to more payment of interest consequent on increased receipt of loans during 1961-62.

In this case also, the expenditure was estimated to be Rs. 1,71.80 lakhs in the revised estimates prepared by Government in January, 1963, but adequate additional funds were not provided.

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

(b) The other sub-heads under which excesses of comparatively large amounts occurred are indicated below :—

	Total Appropriation.	Actual Expenditure.	Excess + Saving—
(In lakhs of rupees.)			
A-1—Interest on Ordinary Debt—Debt raised in India—Interest on permanent loans—			
(ii) 4 per cent West Bengal Loan, 1964 ..	8.00	9.07	+1.07
(iii) 4 per cent West Bengal Loan, 1963 ..	14.41	20.52	+6.11
(vii) 4 per cent West Bengal Loan, 1971 ..	30.79	33.84	+3.05

The excesses were stated to be due to inaccurate fixation of net appropriation for want of requisite information from the Reserve Bank of India.

B-Interest on Inter-Governmental Debt—Interest on loans taken from Central Government—

(xxv) Interest on loans for Flood Control Schemes—

O	12.88	} 14.12	15.44	+1.32
R	1.24			

(xxvi) Interest on loans for setting up of Spinning Mill—

O	4.66	} 6.59	8.77	+2.18
R	1.93			

The excesses under the above two sub-heads though anticipated in the revised estimates prepared by Government in January, 1963, were not covered by provision of adequate additional funds.

(xxv) Interest on loans for Railway Electrification Scheme—

O	9.12	} ..	6.52	+6.52
R	-9.12			

The entire provision was re-appropriated to other heads on the 30th March, 1963. The withdrawal was explained as due to non-settlement of terms and conditions of loans. But a sum of Rs. 6.52 lakhs was adjusted in October, 1962 (Rs. 4.60 lakhs) and December, 1962 (R. 1.92 lakhs) in pursuance of specific orders issued by Government in September and November, 1962, respectively.

The withdrawal of the provision by re-appropriation in March, 1963, was not justified.

(xxix) Interest on loans for Land Acquisition and Development Schemes—

O	0.40	} ..	1.61	+1.61
R	-0.40			

The adjustment of interest was made in October, 1962, in pursuance of orders issued by Government in September, 1962.

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

The requirement of funds anticipated by Government at the time of framing revised estimates was Rs. 1.61 lakhs. But instead of providing additional funds, the entire original provision was withdrawn on the 30th March, 1963, by re-appropriation.

		Total	Actual	Excess +
		Appropriation.	Expenditure.	Saving—
(In lakhs of rupees.)				
D—Transfer to other Accounts—Deduct—Interest on Capital Advances to the Damodar Valley Corporation—				

O	-3,54.60	} -3,54.41	-3,16.33	+38.08
R	0.19			

The excess representing shortfall in realisation of interest charges was due to smaller capital advances being paid to the Corporation during the year on the basis of their requirement.

(c) Excesses of comparatively small amounts occurred under the following sub-heads—

A—INTEREST ON PUBLIC DEBT AND OTHER OBLIGATIONS—**A-1—Interest on Ordinary Debt—****(i) Debt raised in India—Interest on permanent Loans—**

(vi)	4½ per cent West Bengal Loan, 1970		21.70	22.34	+0.64
(ix)	4½ per cent West Bengal Loan, 1972		31.06	31.66	+0.60

Other items—**Expenditure connected with the issue of new loan—**

O	0.55	} 0.48	0.49	+0.01
R	-0.07			

A(2)—Interest on unfunded Debt—**Interest on General Provident Fund—**

O	37.40	} 41.00	41.07	+0.07
S	3.60			

A(3)—Interest on other obligations—**Miscellaneous—**

O	} 0.01	0.02	+0.01
S	0.01			

				Total	Actual	Excess +
				Appropriation.	Expenditure.	Saving—
(In lakhs of rupees.)						
B—INTEREST ON INTER-GOVERNMENTAL DEBT—						
Interest on loans taken from Central Government—						
(v) Interest on loans for Industrial Housing Scheme—						
O	..	..	6.02	7.46	7.63	+0.17
S	..	..	1.44			
(vii) Interest on loans for Educational Development.				1.87	2.02	+0.15
(xv) Interest on loans for Low Income Group Housing Scheme—						
O	..	..	8.43	8.83	9.24	+0.41
R	..	..	0.40			
(xviii) Interest on loans for Greater Calcutta Milk Supply Scheme.				8.36	9.08	+0.72
(xix) Interest on loans for the Schemes of Industrial Estates.				2.02	2.56	+0.54
(xxi) Interest on loans for Forestry Schemes—						
O	..	..	2.09	2.62	2.70	+0.08
R	..	..	0.53			
(xxviii) Interest on loans for Poultry Development—				..	0.02	+0.02
(xxx) Interest on loans for Slum Clearance Schemes—				1.71	2.28	+0.57
(xxxiii) Interest on loans for adoption of metric system of weights and measures—						
O	..	..	..	0.40	0.41	+0.01
R	..	..	0.40			
(xi) Interest on Plantation Labour Housing Scheme—						
O	..	..	0.22	0.30	0.31	+0.01
R	..	..	0.08			
(xli) Interest on Loans under the Scheme for sharing Prize Bond collections—						
O	..	..	2.46	2.96	3.13	+0.17
S	..	..	0.55			
R	..	..	-0.05			

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

		Total Appropriation.	Actual Expenditure.	Excess + Saving—
		Rs.	Rs.	Rs.
Major Head—“17—Appropriation for Reduction or Avoidance of Debt.”				
	Rs.			
Original	3,78,30,000	} 3,78,30,000	3,78,30,000	..
Supplementary .. ..	..		

Notes and comments—

The expenditure under this Appropriation represents contribution of Rs. 3,02.26 lakhs and Rs. 76.04 lakhs to the Sinking and the Depreciation Funds respectively in respect of loans raised in the open market.

The balances in these Funds at the end of 1962-63 were as shown below :—

		(In lakhs of rupees.)
Sinking Funds .. ..	..	7,58.18
Depreciation Funds .. ..	..	1,85.37
Total		9,43.55

Accounts of the transactions of the Sinking Funds and Depreciation Funds are given in Statement No. 19 at pages 146-147 of the Finance Accounts, 1962-63 of the Government of West Bengal.

Grant No. 11.—Parliament and State Legislatures

		Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
		Rs.	Rs.	Rs.
Major Head “18—Parliament and State Legislatures”				
Voted—				
Gross—		Rs.		
Original	45,65,500	} 45,65,500	44,41,455	-1,24,045
Supplementary .. ..	..		
Deductions—				
Original	-12,02,500	} -12,02,500	-6,70,100	+5,32,400
Supplementary .. ..	..		
Net—				
Original	33,63,000	} 33,63,000	37,71,355	+4,08,355
Supplementary .. ..	..		
Charged—				
Original	77,000	} 77,000	73,202	-3,798
Supplementary .. ..	..		
Amount surrendered during the year (March, 1963)				2,820

Notes and Comments—

Voted Grant.

(i) The actual expenditure in the voted grant exceeded the provision by Rs. 4,08,355 which requires to be regularised. The excess was the result of excesses totalling Rs. 5.55 lakhs over the provision of Rs. 13.04 lakhs made under 5 sub-heads partly counter-balanced by savings amounting to Rs. 1.47 lakhs in the provision of Rs. 19.30 lakhs made under 12 sub-heads.

(a) The excess was mainly due to less re-imburement from the Government of India of its share of election charges for 1962 in respect of the House of the People and State Legislative Assembly, as indicated below :—

	Total Grant	Actual * Expenditure.	Excess + Saving—
(In lakhs of rupees).			
C—ELECTION—			
C(2)—Other Election Charges—			
C(2)(G)—Deduct—Recoveries from the Union Government—			
O	-12.03	-6.70	+4.66
R	0.67		
	-11.36		

C(2)—Other Election Charges—

C(2)(G)—Deduct—Recoveries from the Union Government—

O	-12.03	-6.70	+4.66
R	0.67		
	-11.36		

Recoveries to the extent anticipated could not be made from the Government of India as the State Government did not complete the reconciliation of the departmental figures of expenditure with those of the Audit Office. This is in arrears since 1959-60.

(b) The sub-heads under which other excesses occurred are mentioned below :—

B—STATE LEGISLATURES—

B(3)—State Legislaturo Secretariat—

B(3)2—Pay of Establishment—

O	3.86	4.11	4.16	+0.05
R	0.25			
	4.11			

B(3)3—Allowances, honoraria, etc.—

O	0.53	0.69	0.89	+0.20
R	0.16			
	0.69			

B(3)5—Other contingencies—

..	1.60	1.93	+0.33
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C—ELECTIONS—

C(2)—Other Election charges—

C(2)(b)—Expenditure on Election—

(iv) House of the People and State Legislative Assembly (held simultaneously).	18.00	18.31	+0.31
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(ii) In the following Group Head, the provision was not utilised to a substantial extent—

C—ELECTIONS—

C(2)(a)—Preparation and Printing of Electoral Rolls—

O	3.08	2.26	1.52	-0.74
R	-0.82			
	2.26			

The total saving of Rs. 1.56 lakhs in the original provision (50.6 per cent) was explained as mainly due to less payment of arrear claims and non-intensive revision of electoral rolls as per direction of the Election Commission.

Grant No. 12.—General Administration.

				Total Grant or Appropriation.	Actual Ex- penditure.	Excess + Saving—
				Rs.	Rs.	Rs.
Major Head "19—General Administration".						
Voted—						
				Rs.		
Gross—						
Original .. ..	..	..	3,84,59,900	} 3,97,86,900	3,97,54,005	- 32,895
Supplementary ..	..	..	13,27,000			
Deductions—						
Original .. ..	..	..	- 4,12,900	} - 4,12,900	- 1,80,736	+ 2,32,164
Supplementary ..	..	..	..
Net—						
Original .. ..	..	..	3,80,47,000	} 3,93,74,000	3,95,73,269	+ 1,99,269
Supplementary ..	..	..	13,27,000			
Amount surrendered during the year (March, 1963).				..	..	1,366
Charged—						
Gross—						
Original .. ..	..	..	11,82,500	} 11,99,500	12,14,935	+ 15,435
Supplementary ..	..	..	17,000			
Deductions—						
Original .. ..	..	..	- 51,500	} - 51,500	- 51,790	- 290
Supplementary ..	..	..	..
Net—						
Original .. ..	..	..	11,31,000	} 11,48,000	11,63,145	+ 15,145
Supplementary ..	..	..	17,000			

Notes and Comments—**Voted Grant.**

(i) There occurred an excess of Rs. 1,99,269 which requires to be regularised.

(ii) Excesses occurred in the preceding five years also as indicated below :—

Year.	Total provision.	Excess.
	(In lakhs of rupees).	
1957-58	3,30.36	5.93
1958-59	3,25.76	6.50
1959-60	3,35.25	11.00
1960-61	3,61.49	3.10
1961-62	4,00.80	11.63

NOTE—This year, the above grant was divided into two separate grants, viz., "11—Parliament and State Legislatures" and "12—General Administration" and in both cases, the expenditure exceeded the grants.

(iii) The excess of Rs. 1.99 lakhs in the voted grant was the result of excesses totalling Rs. 5.85 lakhs over the provision of Rs. 1,72.32 lakhs made under 12 sub-heads partly counter-balanced by savings amounting to Rs. 3.85 lakhs over a number of other sub-heads and surrender to the extent of Rs. 0.01 lakh.

(a) The excess was mainly due to more expenditure owing to revision of pay scales under the sub-head indicated below :—

				Total grant.	Actual Expenditure.	Excess + Saving—
				(In lakhs of rupees.)		
D—Secretariat and Headquarters Establishment—						
D.1—Civil Secretariat—						
D.1(2)—Pay of Establishment—						
O.	..	..	83.16	} 95.55	97.53	+1.98
S.	..	..	6.99			
R.	..	..	5.40			

(b) The sub-heads under which other excesses occurred are indicated below :—

A.—HEADS OF STATES AND MINISTERS—

A. 8—Ministers—

A. 8(5)—Other Contingencies—

O.	0.85	} 1.00	1.16	+0.16
R.	0.15			

D.—SECRETARIAT AND HEADQUARTERS ESTABLISHMENT—

D. 1—Civil Secretariat—

D. 1(1)—Pay of Officers—

O.	28.61	} 28.27	28.89	+0.62
R.	-0.34			

D. 1(3)—Allowances, honoraria, etc.—

O.	14.60	} 19.50	19.70	+0.20
S.	..	..	2.43	
R.	..	..	2.47	

D. 1(8)—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—

O.	-0.81	} -0.75	-0.05	+0.70
R.	0.06			

D. 3—Board of Revenue—

D. 3(3)—Allowances, honoraria, etc.—

O.	0.50	} 0.70	0.72	+0.02
R.	0.20			

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				Total Grant.	Actual Expenditure.	Excess + Saving—
				(In lakhs of rupees.)		
F.—DISTRICT ADMINISTRATION—						
F. 1—General Establishment—						
F. 1(3)—Allowances, honoraria, etc.—						
O.	..	..	14.32	16.62	17.18	+0.56
R.	..	..	2.30			
F. 1(4)—Contract Contingencies—						
O.	..	..	13.61	14.50	14.89	+0.39
R.	..	..	0.89			
F. 1(8)—<i>Deduct</i>—Establishment Charges recoverable from other Governments, Departments, etc.—						
O.	..	..	—0.76	—0.78	—0.66	+0.12
R.	..	..	—0.02			
F. 1(9)—Loss	..	..	..	..	0.14	+0.14
H.—MISCELLANEOUS—						
H. 2—Miscellaneous—						
H. 2(5)—Other Contingencies—						
O.	..	..	12.85	9.42	9.67	+0.25
R.	..	..	—3.43			
H. 3—Rehabilitation Programme—						
H. 3(7)—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—						
O.	..	..	—2.48	—1.71	—1.00	+0.71
R.	..	..	0.77			

The excess was explained as due to less recovery from the Government of India consequent on their decision to reduce the share of expenditure so long borne by them.

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

H.—MISCELLANEOUS—

H. 2—Miscellaneous—

O.	18.88	15.41	15.66	+0.25
R.	—3.47			

The net saving of Rs. 3.22 lakhs in the original provision (17.1 per cent.) was stated to be mainly due to non-finalisation of proposal for construction of airstrips and non-entertainment of necessary staff for the purpose (Rs. 2.95 lakhs).

Charged Appropriation.

The excess of Rs. 15,145 in the charged appropriation requires regularisation. This was the result of excesses under the following 3 sub-heads partly countorbalanced by minor savings under other sub-heads:—

				Total Appropriation	Actual Expenditure..	Excess + Saving—
				(In lakhs of rupees).		
A.—HEADS OF STATES AND MINISTERS—						
A.3—Staff and Household of the Governor—						
O.	..	..	1.93	2.07	2.13	+0.06
R.	..	..	0.14			
A.6—Tour Expenses—						
O.	..	..	0.54	0.46	0.53	+0.07
R.	..	..	—0.08			
D.—SECRETARIAT AND HEADQUARTERS ESTABLISHMENT—						
D.2—Public Service Commission—						
O.	..	..	4.65	4.97	5.03	+0.06
S.	..	..	0.17			
R.	..	..	0.15			

Grant No. 13.—Administration of Justice.

				Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
				Rs.	Rs.	Rs.
Major Head "21—Administration of Justice"						
Voted—						
				Rs.		
Gross—						
Original	..	..	1,06,53,000	1,06,53,000	1,06,65,221	+ 12,221
Supplementary	..	..	..
Deductions—						
Original	..	..	—4,000	—4,000	—4,000	..
Supplementary	..	..	..
Net—						
Original	..	..	1,06,49,000	1,06,49,000	1,06,61,221	+ 12,221
Supplementary	..	..	..
Charged—						
Original	..	..	34,24,000	36,62,000	37,35,645	+ 73,645
Supplementary	..	..	2,38,000			

Notes and Comments—

Voted Grant.

The excess of Rs. 12,221 in the voted grant requires to be regularised. This was the result of excesses under the following 18 sub-heads partly counterbalanced by minor savings under various other sub-heads.

				Total grant.	Actual Expenditure.	Excess+ Saving—
				(In lakhs of rupees.)		
B.—OFFICIAL ASSIGNEE—						
B. 4—Contingencies—						
O.	..	..	0·17	} 0·11	0·16	+0·05
R.	..	..	—0·06			
C.—OFFICIAL RECEIVER—						
C. 2.—Pay of Establishment—						
O.	..	..	1·18	} 1·30	1·31	+0·01
R.	..	..	0·12			
D.—LAW OFFICERS—						
D. (2)—Legal Remembrancer—						
D. (2) 3.—Allowances, Honoraria, etc.—						
O.	..	..	2·14	} 2·28	2·51	+0·23
R.	..	..	0·14			
D. 2(4)—Contingencies—						
O.	..	..	4·97	} 5·01	5·19	+0·18
R.	..	..	0·04			
D. 3—MUFASSAL ESTABLISHMENT—						
D. (3)2—Pay of Establishment—						
O.	..	..	0·07	} 0·08	0·09	+0·01
R.	..	..	0·01			
D.(3)4—Contingencies—						
O.	..	..	1·67	} 1·90	1·91	+0·01
R.	..	..	0·23			
E.—ADMINISTRATOR-GENERAL AND OFFICIAL TRUSTEE—						
E. 4—Contingencies—						
O.	..	..	0·47	} 0·70	0·74	+0·04
R.	..	..	0·23			

				Total Grant.	Actual Expenditure.	Excess+ Saving—
				(In lakhs of rupees.)		
G.—PRESIDENCY MAGISTRATES—						
G(1)—Presidency Magistrates—						
G. (1)4—Contract Contingencies—						
O.	..	..	0·33	0·31	0·37	+0·06
R.	..	..	—0·02			
G. (1)5.—Other Contingencies—						
O.	..	..	0·99	1·01	1·03	+0·02
R.	..	..	0·02			
G. 3—Juvenile Court and Detention House for Juvenile Offenders—						
G. (3)4—Contingencies—						
O.	..	..	0·08	0·01	0·02	+0·01
R.	..	..	—0·07			
H.—CIVIL AND SESSIONS COURTS—						
H. 1.—Civil and Sessions Court—						
H.(1)2.—Pay of Establishment—						
O.	..	..	23·00	25·29	25·52	+0·23
R.	..	..	2·29			
H. (1)3.—Allowances, Honoraria, etc.—						
O.	..	..	5·64	6·82	6·88	+0·06
R.	..	..	1·18			
H. 2—Process Serving Establishment—						
H.(2)2.—Pay of Establishment—						
O.	..	..	6·82	6·72	6·78	+0·06
R.	..	..	—0·10			
H.4—CITY CIVIL AND SESSIONS COURT—						
H.(4)1.—Pay of Officers—						
O.	..	..	1·53	2·07	2·12	+0·05
R.	..	..	0·54			
I.—COURTS OF SMALL CAUSES—						
I.(1)—Presidency Courts—						
I.(1)1—Pay of Officers—						
O.	..	..	0·63	0·52	0·53	+0·01
R.	..	..	—0·11			
I. 2—MUFASSAL COURTS—						
I. 2(2)—Pay of Establishment—						
O.	..	..	0·35	0·37	0·38	+0·01
R.	..	..	0·02			

				Total Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—	
(In lakhs of rupees)							
J.—CRIMINAL COURTS—							
J. (1)—Police Case Hospitals							
J. (1)2.—Pay of Establishment—							
O.	..	..	0·18	} 0·19	0·21	+0·02
R.	..	..	0·01			
J. (2)3.—Allowances, Honoraria, etc.				..	0·02	0·06	+0·04

Charged Appropriation

The excess of Rs. 73,645 requires to be regularised. This was the result of excesses under the following 5 sub-heads partly counterbalanced by minor savings under other sub-heads.

(a) The excess was stated to be mainly due to inadequate provision of funds for payment of arrear claims consequent on revision of pay scales under the sub-head indicated below :—

A.—HIGH COURT—

A. 2—Original Side—Registrar—

A. 2(2)—Pay of Establishment—

O.	7·16	} 7·03	7·66	+0·63
R.	-0·13			

(b) The sub-heads under which other excesses occurred are indicated below :—

A. 2(3)—Allowances, Honoraria, etc.—

O.	1·50	} 2·92	3·00	+0·08
S.	..	..	1·22	
R.	..	..	0·20	

A.2(5)—Other Contingencies .. 0·38 0·42 +0·04

A.3—APPELLATE SIDE—

A. 3(2)—Pay of Establishment—

O.	7·23	} 8·32	8·38	+0·06
R.	1·09			

M.—CHARGES IN ENGLAND—

R. 0·01 0·01 0·02 +0·01

Grant No. 14.—Jails—(All Voted)

27

				Total Grant.	Actual, Expenditure.	Excess + Saving—
				Rs.	Rs.	Rs.
Major Head "22—Jails".						
				Rs.		
Gross—						
Original ..	..	1,21,62,500	}	1,24,24,500	1,22,30,255	-1,94,245
Supplementary ..	..	2,62,000				
Deductions—						
Original ..	..	-9,02,500	}	-9,02,500	-10,89,155	-1,86,655
Supplementary ..	..	..		
Net—						
Original ..	..	1,12,60,000	}	1,15,22,000	1,11,41,100	-3,80,900
Supplementary ..	..	2,62,000				
Amount surrendered during the year (March, 1963) ..				..	..	4,17,965

Notes and Comments :—

In view of the final saving of Rs. 3.18 lakhs in the grant, the supplementary grant of Rs. 2.62 lakhs obtained on the 30th March, 1963 due to larger requirements on account of revision of pay scales (Rs. 0.67 lakh) and rise in the daily average number of prison population towards the latter part of the year together with rise in prices of dietary and other articles (Rs. 1.95 lakhs) proved unnecessary.

Grant No. 15.—Police.

				Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
				Rs.	Rs.	Rs.
Major Head "23-Police".						
Voted—				Rs.		
Gross—						
Original ..	..	10,44,29,000	}	10,94,34,000	11,03,95,827	+9,61,827
Supplementary ..	..	50,05,000				
Deductions—						
Original ..	..	-60,14,000	}	-60,14,000	-81,53,022	-21,39,022
Supplementary ..	..	..		
Net—						
Original ..	..	9,84,15,000	}	10,34,20,000	10,22,42,805	-11,77,195
Supplementary ..	..	50,05,000				
Amount surrendered during the year (March, 1963) ..				..	..	15,32,900
Charged—						
Original ..	..	2,000	}	11,561	10,099	-1,462
Supplementary ..	..	9,561				
Amount surrendered during the year (March, 1963) ..				..	..	506

Notes and Comments—

Voted Grant.

Against the anticipated recoveries, etc., of Rs. 60·14 lakhs. (shown as deduction under the voted grant) the actual recoveries amounted to Rs. 81·53 lakhs. But for this accrual of funds, there would have been an excess of Rs. 9·62 lakhs over the amount provided for expenditure under the grant.

An analysis of the increase in the recoveries is indicated below :—

Group Head.	Anticipated recovery.	Actual.	Reasons for increase.
(In lakhs of rupees.)			
A—PRESIDENCY POLICE—			
(b) Calcutta Police—			
(i) Deduct—Establishment and other charges recoverable from other Governments, Departments, etc.	—5·37	—5·90	Larger recoveries from the Government of India owing to revision of Pay Scales.
C—DISTRICT EXECUTIVE FORCE—			
(a) District Police—			
(i) Deduct—Establishment and Other charges recoverable from other Governments, Departments, etc.	—14·63	—22·28	(a) Larger recoveries from (i) Land Customs and Food and Supplies Department for revision of Pay Scales (Rs. 3·66 lakhs) and (ii) the Government of India being the cost of additional vehicles and wireless sets purchased during the year for West Bengal Border Police (Rs. 4·10 lakhs).
(c) Other Police—			
(i) Deduct—Recoveries from the Government of India.	..	—9·53	Same remarks as under (ii) above.
G—RAILWAY POLICE—			
(i) Deduct—Establishment and other charges recoverable from other Governments, Departments, etc.	—11·65	—12·65	Larger recovery from the Railways owing to revision of Pay Scales.
I—MISCELLANEOUS.			
(b) Extra Police Force—Police appointed for the performance of agency function. Deduct—Recoveries from the Centre.	—28·49	—31·17	Larger recovery from the Government of India owing to revision of Pay Scales.

Grant No. 16.—Miscellaneous Departments—Fire Services—(All Voted) 29

				Total Grant.	Actual Expenditure.	Excess + Saving—
				Rs.	Rs.	Rs.
Major Head "26-Miscellaneous Departments".						
			Rs.			
Original	..	..	43,75,000	} 49,33,950	49,38,480	+4,530
Supplementary	..	..	5,58,950			

Notes and Comments—

There was an excess of Rs. 4,530 over the grant, which requires to be regularised.

The excess was the result of excesses under the following two sub-heads, partly counter-balanced by minor savings under other sub-heads.

(In lakhs of rupees.)

A—FIRE SERVICES—

A(i)—Pay of Officers—

O	0.76	} 0.80	. 0.81	+0.01
R	0.04			

A(iv)—Contingencies—

O	8.05	} 10.20	. 11.07	+0.87
S	..	..	4.53	
R	..	..	-2.38	

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

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

				Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
				Rs.	Rs.	Rs.
Major Head "26—Miscellaneous Departments".						
Voted—						
Gross—						
			Rs.			
Original	..	..	1,91,98,000	} 1,91,98,000	1,89,42,140	-2,55,860
Supplementary	..	..	..
Deductions—						
Original	..	..	-2,81,000	} -2,81,000	-13,270	+2,67,730
Supplementary	..	..	..
Net—						
Original	..	..	1,89,17,000	} 1,89,17,000	1,89,28,870	+11,870
Supplementary	..	..	..
Amount surrendered during the year (March, 1963) ..					..	1,01,638
Charged—						
Original	..	..	5,000	} 5,000	2,468	-2,532
Supplementary	..	..	..
Amount surrendered during the year (March, 1963) ..					..	2,400

**Grant No. 17.—Miscellaneous Departments—Excluding
Fire Services—contd.**

Notes and Comments—**Voted Grant.**

The excess of Rs. 11,870 in the voted grant requires to be regularised. This was the result of excesses under the following twenty four sub-heads partly counter-balanced by savings under other sub-heads and surrender within the grant.

(a) The excess was mainly due to non-materialisation of anticipated receipts and recoveries on Capital Account (Rs. 2.54 lakhs) as indicated below—

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

H—MISCELLANEOUS—**H(R)—Housing Directorate—****H(R)(vi)—Deduct—Receipts and Recoveries
on Capital Account—**

O	-2.54	}	-0.29	..	+0.29
R	2.25				

Prior to 1962-63, the Slum Clearance Scheme was administered by the Development Department who entrusted the work to the Housing Department for execution. The Housing Department recovered departmental charges from the Development Department for the work done by them.

The administration of the Scheme was transferred to the Housing Department itself with effect from April, 1962 ; hence the question of realisation of any recoveries did not arise.

(b) The other sub-heads under which excesses of comparatively small amounts occurred are mentioned below :—

H—MISCELLANEOUS—**H(L)—Preservation of old correspondence of
the West Bengal Districts—**

H(L)—(iii) Allowances, Honoraria, etc.	0.02	0.03	+0.01
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H(M)—Preparation of District Gazetteers—**H(M)(i)—Pay of Officers—**

O	0.12	}	0.11	0.12	+0.01
R	-0.01				

H(M)(iii)—Allowances, Honoraria, etc.—

O	0.05	}	0.06	0.07	+0.01
R	0.01				

H(M)(iv)—Contingencies—

O	0.09	}	0.14	0.18	+0.04
R	0.05				

H(N)—Small Saving Organisation—

H(N)(ii)—Pay of Establishment	0.05	0.06	+0.01
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H(N)(iv)—Contingencies—

O	0.01	}	0.06	0.11	+0.05
R	0.05				

**Grant No. 17.—Miscellaneous Departments—Excluding
Fire Services—contd.**

31

				Total Grant.	Actual Expenditure.	Excess+ Saving—
(In lakhs of rupees.)						
(O)—Food—						
(A) Directorate of Procurement and Supply—						
H(O)(A)(iii)—Allowances, Honoraria, etc.—						
O	..	..	2.95	} 2.56	2.59	+0.03
R	..	..	-0.39			
H(O)(A)(iv)—Contingencies—						
O	..	..	4.50	} 2.36	2.42	+0.06
R	..	..	-2.14			
(C) Calcutta (Including Industrial Area) Rationing—						
H(O)(C)(ii)—Pay of Establishment—						
O	..	..	26.72	} 29.63	29.85	+0.22
R	..	..	2.91			
H(O) (C) (iii)—Allowances, Honoraria, etc—						
O.	..	..	4.00	} 4.36	4.40	+0.04
R.	..	..	0.36			
H(O)(D)—District Distribution—						
H(O)(D) (i)—Pay of Officers—						
O.	..	..	0.46	} 0.37	0.38	+0.01
R.	..	..	-0.09			
H(O)(D) (ii) Pay of Establishment—						
O.	..	..	28.43	} 31.90	32.10	+0.20
R.	..	..	3.47			
H(O)(D)(iv)—Contingencies—						
O.	..	..	3.40	} 4.35	4.43	+0.08
R.	..	..	0.95			
(E)—Directorate of Transportation—						
H(O)(E)(iv)—Contingencies—				6.50	7.21	+0.71

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

				Total Grant.	Actual Expenditure.	Excess+ Saving—
(In lakhs of rupees.)						
(G)—Directorate of Inspection—						
H(O)(G)(ii)—Pay of Establishment—						
O.	..	..	1·89	} 1·71	1·72	+0·01
R.	..	..	-0·18			
H(O)(G)(iii)—Allowances, Honoraria, etc.—						
O.	..	..	0·30	} 0·43	0·44	+0·01
R.	..	..	0·13			
(P)—Supplies—						
(A) Directorate of Consumer Goods—						
H(P)(A)(ii)—Pay of Establishment—						
O.	..	..	7·04	} 7·17	7·19	+0·02
R.	..	..	0·13			
H(P)(A)(iii)—Allowances, Honoraria, etc.—						
O.	..	..	1·05	} 1·81	1·82	+0·01
R.	..	..	0·76			
(B)—Directorate of Textiles—						
H(P)(B)(i)—Pay of Officers—						
O	..	..	0·10	} 0·05	0·06	+0·01
R	..	..	-0·05			
H(P)(B)(ii) Pay of Establishment—						
O	..	..	2·05	} 2·12	2·13	+0·01
R	..	..	0·07			
(C) Registration of Handlooms—						
H(P)(C)(i)—Deduct—Establishment and other charges recoverable from other Governments, Departments, etc.—						
O	..	..	-0·27	} -0·31	..	+0·31
R	..	..	-0·04			
(R)—Housing Directorate—						
H(R)(ii)—Pay of Establishment—						
O	..	..	3·29	} 4·38	4·40	+0·02
R	..	..	1·09			
H(R)(iv)—Contingencies—						
O	..	..	0·50	} 0·63	1·12	+0·49
R	..	..	0·13			

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

33

				Total Grant.	Actual Expenditure.	Excess + Saving—
				Rs.	Rs.	Rs.
Major Head "27—Scientific Departments"						
				Rs.		
Original	77,000	}	77,000	74,000	-3,000	
Supplementary .. ..	.. ..				
Amount surrendered during the year (March, 1963)						3,100

Grant No. 19. — Education —(All Voted)

				Total Grant	Actual Expenditure	Excess + Saving—
				Rs.	Rs.	Rs.
Major Head "28—Education."						
				Rs.		
Gross—						
Original	21,51,57,000	}	21,80,67,000	23,47,25,263	+ 1,66,58,263	
Supplementary	29,10,000					
Deductions—						
Original	-13,44,000	}	-13,44,000	-11,27,900	+ 2,16,100	
Supplementary .. ..	.. ..				
Net—						
Original	21,38,13,000	}	21,67,23,000	23,35,97,363	+ 1,68,74,363	
Supplementary	29,10,000					

Notes and Comments—

(i) In view of the excess of Rs. 1,68.74 lakhs, the supplementary grant of Rs. 29.10 lakhs obtained on the 30th March, 1963, proved largely inadequate.

(ii) The provision under the grant was exceeded also in the last four consecutive years as indicated below—

Years	Total provision.	Excess.
(In lakhs of rupees.)		
1958-59	12,74.01	19.47
1959-60	14,35.50	1,59.37
1960-61	15,79.96	96.05
1961-62	20,22.22	1,08.17

In all the years, the excesses were explained as due to larger expenditure on Development Schemes.

(iii) The excess of Rs. 1,68,74,363 over the grant requires to be regularised. This was the result of excesses totalling Rs. 2,04.15 lakhs over the provision of Rs. 18,05.47 lakhs made under 53 sub-heads partly counterbalanced by savings amounting to Rs. 35.41 lakhs in the provision of Rs. 2,85.95 lakhs made under 81 sub-heads.

(a) The excess was mainly due to increased expenditure on Improvement of the conditions of service of teachers in Secondary Schools (Rs. 61.63 lakhs) and on Multipurpose Schools (Rs. 90.12 lakhs) under the sub-head indicated below—

				Total Grant.	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees.)						
W—DEVELOPMENT SCHEMES—						
W(i)—Third Five-Year Plan						
O	..	..	7,38.84	7,98.37	9,51.26	+1,52.89
S	—	—	29.10			
R	—	..	30.93			

The supplementary grant of Rs. 29.10 lakhs taken as late as on the 30th March, 1963 and the additional fund of Rs. 80.93 lakhs provided by reappropriation on the same date proved largely inadequate.

(b) The sub-heads under which other excesses of comparatively large amounts occurred are indicated below :—

J—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS FOR BOYS AND GIRLS—

(Recurring)—

O	6.00	6.65	11.57	+4.92
R	0.65			

K—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION FOR BOYS AND GIRLS

Other Grants (Recurring)—

O	12.24	16.35	22.73	+6.38
R	4.11			

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

W—DEVELOPMENT SCHEMES—

W(iii) Second Five-Year Plan
(Committed expenditure)—

O	5,41.01	5,26.60	5,54.26	+27.66
R	—14.41			

The excess was stated to be mainly due to increased expenditure on (i) Basic Training Institutions, Senior Basic Schools and Expansion of Basic Education (Rs. 21.50 lakhs), (ii) Multipurpose Schools (Rs. 7.15 lakhs), (iii) Improvement of teaching facilities (including accommodation in Arts, Science, Geography, etc.) (Rs. 3.05 lakhs), and (iv) Improvement of Government Colleges (equipment, salary, etc) (Rs. 4.99 lakhs). This was partly set off by less expenditure on expansion and upgrading of High Schools (academic type and provision of Class XI) (Rs. 9.30 lakhs).

The reasons for the increased expenditure were not furnished by the controlling officer.

(c) Excesses of comparatively small amounts occurred under the following sub-heads—

				Total Grant.	Actual Expenditure.	Excess + Saving—
(In lakhs of rupees.)						
B(i)—GOVERNMENT ARTS COLLEGES FOR MEN—						
B(i)-(1)—Pay of Officers—						
O	..	..	22·07	} 29·41	29·62	+0·21
R	..	..	7·34			
B(i)-2—Pay of Establishment—						
O	..	..	3·83	} 3·49	3·52	+0·03
R	..	..	-0·34			
B(i)-3—Allowances, Honoraria, etc.—						
O	..	..	1·37	} 4·64	4·76	+0·12
R	..	..	3·27			
B(i)-4—Contract Contingencies—						
O	..	..	0·72	} 0·81	0·90	+0·09
R	..	..	0·09			
B(i)-5—Other Contingencies—						
O	..	..	3·89	} 3·66	3·78	+0·12
R	..	..	-0·23			
B(i)-6—Grants to local bodies in lieu of rates and taxes—						
R	..	..	0·04	0·04	0·28	+0·24
B(ii)—GOVERNMENT ARTS COLLEGES FOR WOMEN—						
B(ii)-4—Contract Contingencies—						
O	..	..	0·55	} 0·57	0·59	+0·02
R	..	..	0·02			
B(ii)-5—Other Contingencies—						
O	..	..	1·34	} 1·30	1·43	+0·13
R	..	..	-0·04			
B(ii)-6—Grants to local bodies in lieu of rates and taxes.						
				..	0·03	+0·03

				Total Grant.	Actual Expenditure.	Excess + Saving—	
				(In lakhs of rupees.)			
C(1)—GRANTS TO NON-GOV. ERNMENT ARTS COLLEGES FOR MEN—							
Non-recurring—Other Grants—							
O	..	..	7.35	7.53	7.92	+0.39
R	..	..	0.18			
C(2)—GRANTS TO NON- GOVERNMENT ARTS COLLEGES FOR WOMEN—							
Non-recurring—Other Grants—							
O	..	..	0.66	1.30	1.32	+0.02
R	..	..	0.64			
Lump Provision for Grants to Non-Government Arts Col- leges—							
O	..	..	0.50	0.56	0.64	+0.08
R	..	..	0.06			
D(a)—BENGAL ENGINEER- ING COLLEGE—							
D(a)-4—Grants to local bodies in lieu of rates and taxes.				0.56	+0.56
D(b)—TRAINING COLLEGES FOR TEACHERS—							
D(b)-3—Allowances, Honora- ria, etc.—							
O	..	..	0.09	0.11	0.22	+0.11
R	..	..	0.02			
D(c)—GOVERNMENT COL- LEGES OF ARTS AND CRAFTS—							
D(c)-1—Pay of Officers—							
O	..	..	1.23	1.74	1.79	+0.05
R	..	..	0.51			
D(c)-6—Grants to local bodies in lieu of rates and taxes.				0.04	+0.04
D(d)—GOENKA COLLEGE OF COMMERCE AND BUSI- NESS ADMINISTRATION, CALCUTTA—							
D(d)-1—Pay of Officers—							
O	..	..	0.13	0.10	0.14	+0.04
R	..	..	-0.03			
E—GRANTS TO NON- GOVERNMENT PROFES- SIONAL COLLEGES—							
Other Grants	0.18	0.74	+0.56

	Total Grant.	Actual Expenditure.	Excess + Saving—
			(In lakhs of rupees.)
F(i)—GOVERNMENT SECONDARY SCHOOLS FOR BOYS—			
F(i)-2—Pay of Establishment—			
O 1.46	1.41	1.42	+0.01
R -0.05			
F(i)-5—Other Contingencies—			
O 2.33	1.98	2.06	+0.08
R -0.35			
F(i)-6—Grants-in-aid	.. ..	0.04	+0.04
F(ii)—GOVERNMENT SECONDARY SCHOOLS FOR GIRLS—			
F(ii)-3—Allowances, Honorary, etc.—			
O 0.18	0.34	0.37	+0.03
R 0.16			
G(ii)—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS FOR GIRLS—			
Recurring—			
Ordinary Grant .. ..	.. ..	0.14	+0.14
G(iii)—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS FOR BOYS AND GIRLS (ANGLO-INDIAN)—			
Non-recurring—Other Grants—			
O 0.88	0.94	1.77	+0.83
R 0.06			
J—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS FOR BOYS AND GIRLS—			
Non-recurring—			
Building, furniture and equipment grant	0.07	0.42	+0.35
L—GOVERNMENT SPECIAL SCHOOLS—			
L(a)—Training School for Masters—			
L(a)-5—Other Contingencies—			
O 0.11	0.10	0.20	+0.10
R -0.01			
L(b)—Guru Training Schools—			
L(b)-1-Pay of Officers	0.56	0.64	+0.08

			Total Grant.	Actual Expenditure.	Excess + Saving—
(In lakhs of rupees.)					
L(b)-3—Allowances, Honoraria, etc.—					
O	..	..	0.04	0.07	0.08
R	..	..	0.03		
L(b)-5—Other Contingencies—					
O	..	..	2.40	2.46	2.65
R	..	..	0.06		
L(c)—Madrassas—					
L(c)-3—Allowances, Honoraria, etc.—					
O	..	..	0.06	0.19	0.21
R	..	..	0.13		
L(c)-5—Other Contingencies—					
O	..	..	0.09	0.06	0.10
R	..	..	-0.03		
M(i)—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS (BOYS)—					
Recurring	..	..	..	0.03	+0.03
M(ii)—Direct Grants to Non-Government Special Schools (Girls)—					
Non-recurring—Building, furniture and equipment grant.	..	..	..	0.02	+0.02
N—DIRECTION—					
N-1—Pay of Officers—					
O	..	..	1.58	1.55	1.63
R	..	..	-0.03		
N-2—Pay of Establishment—					
O	..	..	2.41	2.57	2.62
R	..	..	0.16		
O(i)—INSPECTION—MEN'S BRANCH—					
O(i)-3—Allowances, Honoraria, etc.—					
O	..	..	1.50	1.63	1.76
R	..	..	0.13		
O(i)-4—Contract Contingencies—					
O	..	..	0.46	0.48	0.50
R	..	..	0.02		
P—SCHOLARSHIPS					
	..	..	..	5.30	5.54
					+0.24

			Total Grant.	Actual Expenditure.	Excess + Saving—
(In lakhs of rupees.)					
R—EXPENDITURE FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES—					
Pay of Establishment	..	..	0·01	0·04	+0·03
Allowances, Honoraria, etc.	..	..	0·04	0·09	+0·05
Contingencies	..	..	0·15	0·18	+0·03
Grants-in-aid, Contributions, etc.	..	..	5·50	6·43	+0·93
T—MISCELLANEOUS—					
T(e)—National Cadet Corps—					
Other Contingencies	..	..	6·60	8·66	+2·06
<i>Deduct—</i> Recovery from the Union Government for Camp expenses of National Cadet Corps.			–2·20	..	+2·20
The excess under the head denotes non-recovery of the proportionate expenses incurred in connection with the National Cadet Corps during the year. The reasons for the non-recovery were not furnished by the Controlling Officer.					
T(i)—Publication of Rabindra Rachanabali—					
O	..	..	25·21	14·33	14·35
R	..	..	–10·88		
T(j)—Other Charges—					
Grants for encouragement of literature—					
O	..	..	0·25	0·27	0·46
R	..	..	0·02		
Grants-in-aid, Contributions, Donations, etc.—					
O	..	..	3·24	3·62	3·75
R	..	..	0·38		
U—WORKS	..	..	..	0·04	+0·04
W(ii)—First Five-Year Plan (Committed expenditure).	..	..	3,54·03	3,55·32	+1·29

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

G—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—

G(1)—Direct grants to non-Government Secondary Schools for Boys—

O	61·71	60·08	54·72
R	–1·63		

				Total	Actual	Excess+
				Grant.	Expenditure.	Saving—
						(In lakhs of rupees.)
I—GOVERNMENT PRIMARY SCHOOLS—						
O	..	..	4.11	}	..	..
R	..	..	-4.11			

The reasons for the savings under the above two sub-heads were not furnished by the controlling authority.

T—MISCELLANEOUS—

T(i)—Publication of Rabindra Rachanabali—

O	25.21	}	14.33	14.35	+0.02
R	-10.88				

The net saving of Rs. 10.86 lakhs in the original provision (43.1 per cent.) was stated to be due to the scheme for publication of the required number of volumes during the year not having been implemented in full.

T(j)—Other Charges—

O	18.26	}	12.02	12.11	+0.09
R	-6.24				

The reasons for the net saving of Rs. 6.15 lakhs (33.7 per cent.) in the original provision were not furnished by the controlling authority.

W—DEVELOPMENT SCHEME—

W(v) Centrally Sponsored Schemes—

O	28.91	}	19.16	6.66	-12.50
R	-9.75				

The total saving of Rs. 22.25 lakhs in the original provision (76.9 per cent.) was attributed to staggering of expenditure on the schemes under this head to accommodate the immediate requirements for excess expenditure on several schemes of urgent nature on priority consideration. The saving was mainly under the Schemes (i) Improvement and expansion of training facilities for teachers in Indian languages (Hindi, etc.) (Rs. 1.24 lakhs), (ii) Improvement of the salaries of the teachers in Indian languages (Hindi, etc.) (Rs. 1.50 lakhs), (iii) Production of literary reading materials (Rs. 0.90 lakh), (iv) Improvement and expansion of indigenous Sanskrit Institutions (Rs. 1.65 lakhs), (v) Facilities for teaching Sanskrit and other languages in Secondary Schools (Rs. 1.35 lakhs), (vi) Facilities for teaching Sanskrit and other languages at collegiate level (Rs. 1.95 lakhs), (vii) Setting up of Engineering Institutions for Diploma Course (Rs. 6.08 lakhs) and (viii) Development of specialised Institutions (Rs. 2.67 lakhs).

(v) Reserve Funds—Fund for promotion of education amongst educationally backward classes.

The Fund is intended for advancement of education of members of backward classes and is financed by contributions from the State Government. The expenditure incurred for the purpose is, in the first instance, booked under this grant and finally charged to the Fund to the extent available.

The expenditure incurred for the purpose during the year amounted to Rs. 12.26 lakhs and the amount charged to the Fund was Rs. 11.24 lakhs only.

There was no balance at the credit of the fund on the 31st March, 1963.

An account of the Fund was incorporated in the statement at page 98 of Part II of the Finance Accounts.

Grant No. 20.—Medical.

41

			Total Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
			Rs.	Rs.	Rs.
Major Head "29—Medical"					
Voted—					
			Rs.		
Gross—					
Original .. ..	..	7,92,39,500	} 8,20,31,900	8,66,68,573	+ 46,36,673
Supplementary ..	..	27,92,400			
Deductions—					
Original .. ..	..	- 63,84,500	} - 63,84,500	- 50,93,102	+ 12,91,398
Supplementary ..	..	..	
Net—					
Original .. ..	..	7,28,55,000	} 7,56,47,400	8,15,75,471	+ 59,28,071
Supplementary ..	..	27,92,400			
Charged—					
Original .. ..	..	..	} 11,600	4,250	- 7,350
Supplementary ..	..	11,600			

Note.—The expenditure shown in the charged appropriation does not include a sum of Rs. 1,004 met initially out of an advance from the contingency fund of the State, but not reimbursed to the fund before the close of the year. The advance was sanctioned in February, 1963 for meeting decretal costs awarded by the Court.

Notes and comments—

Voted Grant.

(i) In view of the excess of Rs. 59.28 lakhs, the supplementary grant of Rs. 27.92 lakhs obtained on the 30th March, 1963, proved largely inadequate.

(ii) The excess of Rs. 59, 28, 071 in the voted grant requires to be regularised. This was the result of excesses totalling Rs. 70.38 lakhs over the provision of Rs. 4,20.55 lakhs made under 55 sub-heads, partly counter balanced by savings amounting to Rs. 11.10 lakhs in the provision of Rs. 3,28.71 lakhs made under 48 sub-heads.

(a) The sub-heads under which excesses of comparatively large amounts occurred are indicated below :—

(In lakhs of rupees.)

**H.—PROVINCIALISATION OF
SADAR AND SUBDIVI-
SIONAL HOSPITALS—**

(iv) Other contingencies—

O	22.80	} 31.02	50.16	+ 19.14
R	8.22			

The excess was attributed mainly to unanticipated adjustment of outstanding departmental bills for supply of stores towards the close of the financial year.

The additional provision of Rs. 8.22 lakhs made by reappropriation as late as on the 30th March, 1963, proved inadequate.

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

L.—SUSPENSE—STOCK—

(a) Issues to other Governments, Departments, etc.—

O	-1,45.00	} -1,90.12	-1,79.20	+10.92
R	-45.12			

The excess was due to shortfall in recovery which was attributed to non-preparation of bills for want of adequate staff.

M.—DEVELOPMENT SCHEMES—

(b) First Five-Year Plan—

Gross—

O	1,76.38	} 2,00.14	2,11.73	+11.59
S	..	..	19.10	
R	..	..	4.68	

The excess was mainly due to (i) increase in the number of rural dispensaries and establishment of P. H. Units (Rs. 5.78 lakhs), (ii) maintenance of A.G. Hospital (Rs. 1.66 lakhs) and (iii) establishment of a T. B. Hospital at Kanchrapara and establishment of a T. B. Sanatorium, etc. (Rs. 2.76 lakhs).

In view of the final excess, the additional funds obtained by supplementary grant and reappropriation on the 30th March, 1963, proved inadequate.

(c) Second Five-Year Plan (Committed expenditure)—

O	1,05.34	} 1,31.86	1,47.21	+15.35
S	..	..	8.82	
R	..	..	17.70	

The excess occurred under the schemes (i) Expansion and Establishment of T. B. Hospitals (Rs. 2.09 lakhs), (ii) Rural Health Centres (Rs. 2.86 lakhs), (iii) Improvement and Establishment of Hospitals other than Sadar and Subdivisional Hospitals (Rs. 4.13 lakhs), (iv) Improvement and Establishment of District and Subdivisional Health Centres (Hospitals) (Rs. 3.00 lakhs) and (v) Provision for an Infectious Diseases Hospital in Calcutta (Rs. 2.27 lakhs).

(b) Excesses of comparatively small amounts occurred under the following sub-heads:—

A—MEDICAL ESTABLISHMENT—

(a) Superintendence—

(i) Pay of establishment—

O	5.80	} 6.26	6.27	+0.01
R	0.46			

(ii) Allowances, Honoraria, etc.—

O	1.16	} 1.36	1.40	+0.04
R	0.20			

(iii) Other Contingencies	0.19	0.39	+0.20
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				Total Grant.	Actual Expenditure.	Excess + Saving—
				(In lakhs of rupees.)		
(b) District Medical Establishment—						
(i) Pay of officers—						
O	..	..	5.55	} 5.67	5.69	+0.02
R	..	..	0.12			
(ii) Pay of establishment—						
O	..	..	3.23	} 3.56	3.59	+0.03
R	..	..	0.33			
(iii) Allowances, Honoraria, etc.—						
O	..	..	1.23	} 1.50	1.58	+0.08
R	..	..	0.27			
(iv) Other Contingencies—						
O	..	..	0.33	} 0.56	0.70	+0.14
R	..	..	0.23			
(c) Reserve Medical Subordinates—						
(i) Pay of officers—						
O	..	..	8.01	} 13.01	13.67	+0.66
R	..	..	5.00			
The excess was explained as due to placing of a large number of officers on training reserve and on supernumerary duties.						
(ii) Pay of establishment—						
O	..	..	2.99	} 10.87	11.62	+0.75
R	..	..	7.88			
The excess was explained as due to appointment of a large number of leave reserve staff during the year.						
(iii) Allowances, Honoraria etc.—						
O	..	..	2.15	} 5.24	5.27	+0.03
R	..	..	3.09			
(d) Charges for administration of Drugs Act—						
(i) Other contingencies						
				0.05	0.08	+0.03

Grant No. 20.—Medical—*contd.*

				Total Grant.	Actual Expenditure.	Excess + Saving—
				(In lakhs of rupees.)		
(e) Organisation for maintenance and repairs of vehicles—						
(i) Pay of establishment—						
O	..	..	0.78	} 0.92	0.94	+0.02
R	..	..	0.14			
(ii) Allowances, Honoraria, etc.—						
O	..	..	0.17	} 0.09	0.11	+0.02
R	..	..	-0.08			
(iii) <i>Deduct</i> — Establishment charges recoverable from other Governments, Departments, etc.—						
O	..	..	-0.10	} -0.50	-0.23	+0.27
R	..	..	-0.40			
B—HOSPITALS AND DISPENSARIES—						
(a) Presidency Hospitals and Dispensaries—						
(i) Pay of establishment—						
O	..	..	31.32	} 36.00	36.17	+0.17
R	..	..	4.68			
(ii) Contract Contingencies—						
O	..	..	6.00	} 6.50	6.82	+0.32
R	..	..	0.50			
(iii) Grants-in-aid, contributions, etc.—						
R	..	..	1.18	1.18	1.41	+0.23
(c) Mufussil Hospitals and Dispensaries—						
(i) Pay of officers—						
O	..	..	1.28	} 1.52	1.54	+0.02
R	..	..	0.24			
(ii) Pay of establishment—						
O	..	..	7.38	} 7.60	7.88	+0.28
R	..	..	0.22			

				Total Grant.	Actual Expenditure.	Excess+ Saving—	
				(In lakhs of rupees.)			
(iii) Allowances, Hono- raria, etc.—							
O	..	..	1.13	} 2.32	2.41	+0.09
R	..	..	1.19			
(iv) Other Contingencies—							
O	..	..	7.47	} 9.47	13.80	+4.33
R	..	..	2.00			
(f) R. G. Kar Hospital—							
(ii) Other Contingencies—							
O	..	..	9.06	} 11.43	13.30	+1.87
R	..	..	2.37			
D—MEDICAL COLLEGES AND SCHOOLS—							
(c) R. G. Kar Medical College—							
(iv) Other Contingencies				..	0.62	1.83	+1.21
The excesses under the foregoing 3 sub-heads were explained as due to larger adjustments of arrear departmental bills of Central Medical Stores than anticipated.							
As such adjustments are made after acceptance of bills by the controlling officer, the non-provision of adequate additional funds indicates defective budgeting and control.							
(c) Mufassil Hospitals and Dispensaries—							
(vi) Grants to Hospitals and Dispensaries—							
O	..	..	25.22	} 26.57	26.62	+0.05
R	..	..	1.35			
(f) R. G. Kar Hospital—							
(i) Contract Contingen- cies—							
O	..	..	0.95	} 0.88	1.04	+0.16
R	..	..	-0.07			
(g) Medical unit at the Re- gional Engineering College Durgapur—							
(i) Deduct—Recovery from the Regional Engineering College, Durgapur, etc.—							
O	..	..	-0.12	} -0.09	..	+0.09
R	..	..	0.03			

			Total Grant.	Actual Expenditure.	Excess + Saving -	
			(In lakhs of rupees)			
(h) Medical unit at the Institute of Technology, Kharagpur—						
(i) Pay of officers—						
R	0.06	0.06	0.08	+0.02
(ii) Deduct—Recovery from the Institute of Technology, Kharagpur—						
R	-0.37	-0.37	-0.29	+0.08
D—MEDICAL COLLEGES AND SCHOOLS—						
(a) Medical College, Calcutta—						
(i) Pay of officers—						
O	6.98	6.75	6.80	+0.05
R	..	..	-0.23		
(ii) Pay of establishment—						
O	2.04	2.17	2.19	+0.02
R	..	..	0.13		
iii) Contract Contingencies—						
O	0.36	0.38	0.39	+0.01
R	..	..	0.02		
(iv) Other Contingencies			..	1.01	1.13	+0.12
(d) State Blood Transfusion Service—						
(i) Pay of establishment—						
O	..	.	0.80	0.86	0.87	+0.01
R	..	..	0.06		
(ii) Allowances, Honoraria etc.—						
O	0.25	0.33	0.38	+0.05
R	..	..	0.08		
(iii) Other Contingencies—						
O	4.00	4.98	5.36	+0.38
R	..	..	0.98		

				Total Grant.	Actual Expenditure.	Excess + Saving—
(In lakhs of rupees.)						
(e) R. G. Kar Medical College—						
(i) Pay of officers—						
O	..	..	0.43	} 0.36	0.37	+0.01
R	..	..	-0.07			
(ii) Pay of establishment—						
O	..	..	3.78	} 3.68	3.69	+0.01
R	..	..	-0.10			
(iii) Contract Contingencies—						
O	..	..	0.20	} 0.25	0.28	+0.03
R	..	..	0.05			
E—MENTAL HOSPITALS—						
(i) Pay of officers—						
O	..	..	0.06	} 0.04	0.06	+0.02
R	..	..	-0.02			
(ii) Pay of establishment—						
O	..	..	0.48	} 0.54	0.55	+0.01
R	..	..	0.06			
(iii) Allowances, Honoraria, etc.—						
O	..	..	0.07	} 0.08	0.09	+0.01
R	..	..	0.01			
H—PROVINCIALISATION OF SADAR AND SUBDIVISIONAL HOSPITALS—						
(i) Pay of establishment—						
O	..	..	21.61	} 18.50	18.71	+0.21
R	..	..	-3.11			
(ii) Allowances, Honoraria, etc.—						
O	..	..	3.02	} 4.36	4.54	+0.18
R	..	..	1.34			
(iii) Contract Contingencies						
			..	6.20	6.47	+0.27
(iv) Grants-in-aid, Contributions, etc.—						
R	..	..	0.10	0.10	0.12	+0.02

				Total Grant.	Actual Expenditure.	Excess + Saving—	
(In lakhs of rupees.)							
I—MISCELLANEOUS—							
(e) Expenditure in connection with maintenance of completed Community Development Projects and National Extension Service Blocks—							
(i) Health Centres in Community Development Blocks—							
Allowances, Honoraria, etc.—							
O	0.42	} .	0.73	0.75	+0.02
R	..	..	0.31			
J—WORKS—							
Water Supply Sources of Second Plan Scheme—							
R	..	..	1.20	1.20	1.36	+0.16
M—DEVELOPMENT SCHEMES							
(a) Third Five-Year Plan—(Gross)							
O	92.19	} .	48.02	48.11	+0.09
R	..	..	-44.17			
a(i) Deduct — Recoveries from the E. S. I. Corporation—							
O	-24.00	} .	-0.12	..	+0.12
R	..	..	23.88			
(b) First Five-Year Plan—							
b(i) Deduct — Establishment charges recoverable from other Governments, Departments, etc.—							
O	-2.81	} .	-4.89	-4.65	+0.24
R	..	..	-2.08			
(f) Cooch Behar Development—							
Deduct—Amount met from "General Reserve Fund, Cooch Behar"—							
O	-0.20	} .	-0.35	-0.23	+0.12
R	..	..	-0.15			
(iii) In the following Group Head, the additional fund provided by reappropriation proved excessive :—							
C—GRANTS FOR MEDICAL PURPOSES—							
O	10.57	} .	12.16	11.04	-1.12
R	..	..	1.59			

The additional fund of Rs. 1.59 lakhs obtained by reappropriation on the 30th March, 1963, for meeting anticipated payment of grants-in-aid to a larger number of non-Government Institutions, remained unutilised to the extent of Rs. 1.12 lakhs. The reason for this was not furnished by the controlling officer.

(iv) In the following Group Heads, the provision remained unutilised wholly or to a substantial extent.

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

M—DEVELOPMENT SCHEMES—

(1)—Third Five-Year Plan—

O	92.19	}	48.02	48.11	+0.09
R	-44.17				

The net saving of Rs. 44.08 lakhs in the original provision (47.8 per cent.) was attributed to (i) non-extension of the E. S. I. (Medical Benefit) Schemes (Rs. 31.83 lakhs) due to non-completion of construction of the E. S. I. Hospitals, (ii) partial implementation of the Scheme for "Post-Graduate Education and Research," owing to (a) non-purchase of equipment for want of import licence (Rs. 2.29 lakhs), (b) non-implementation of the Scheme for improvement of two departments of the Institute of Post-Graduate Education and Research (Rs. 1.80 lakhs) and (c) postponement of certain construction work owing to National Emergency (Rs. 1.38 lakhs), (iii) non-implementation of the Scheme for Domiciliary Medical Service (Rs. 4.00 lakhs) as a measure of economy during National Emergency and (iv) unfilled vacancies owing to non-opening of several Hospitals under the Scheme for "Improvement and establishment of Sadar and Subdivisional Hospitals" (Rs. 4.35 lakhs) for non-completion of necessary preliminaries.

(2) M(e)—Centrally-sponsored Schemes—

O	6.85	}
R	-6.85				

Provision for expenditure on the Schemes, 'Post-graduate Education and Research' and 'Ayurvedic Education' was made under the group head 'M(a)—Development Schemes—Third Five Year Plan' within the grant. These schemes were to be treated as centrally sponsored schemes and that portion of the expenditure which was to be borne by the Government of India was to be transferred to this head, viz. 'M(e)—Centrally Sponsored Schemes'.

Although the schemes were partially implemented during the year, the requisite allocation of proportionate charges could not be made for want of sanction. The provision under the group head thus remained wholly unutilised."

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

The gross expenditure adjusted during the year amounted to Rs. 1,76.10 lakhs against the original provision of Rs. 1,50.00 lakhs which was increased to Rs. 1,80.00 lakhs by reappropriation of Rs. 30.00 lakhs obtained on the 30th March, 1963.

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

	(In lakhs of rupees.)			
Opening balance	2,04.26
Gross charges	1,76.10
<i>Deduct</i> —Issues to other Departments, Institutions etc.				-1,79.20
Closing balance	2,01.16

Grant No. 21.—Public Health.

				Total Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
				Rs.	Rs.	Rs.
Major Head "30—Public Health"						
Voted—						
			Rs.			
Original	..	..	3,61,57,000	} 3,61,57,000	3,35,76,976	-25,80,024
Supplementary	..	..	..
Charged—						
Original	..	..	..	} 69,700	69,553	-147
Supplementary	..	..	69,700			

Note—The expenditure in the charged appropriation does not include an amount of Rs. 115 representing the balance of the decretal cost of Rs. 1,271 which was met out of an advance from the Contingency Fund and not reimbursed to the fund by taking a supplementary appropriation during the year. The advance was sanctioned in March, 1963 for meeting decretal cost awarded by the Court.

Notes and comments—**Voted Grant.**

(i) In the voted grant, no portion of the saving of Rs. 25.80 lakhs forming 7.1 per cent. of the original provision was surrendered during the year.

(ii) In the following Group Heads, the provision was not utilised wholly or to a substantial extent.

(In lakhs of rupees.)

I—DEVELOPMENT SCHEMES—**I(d) Centrally-sponsored Schemes (committed expenditure)—National Water Supply and Sanitation Schemes—**

O	20.00	} 6.39	6.44	+0.05
R	-13.61			

The net saving of Rs. 13.56 lakhs in the original provision (67.8 per cent.) was stated to be due to the fact that grants to Municipalities could not be sanctioned owing to delay in observance of certain formalities under Sanitary Project Rules.

I(e)—Centrally-sponsored Schemes—

O	31.00	} 1.51	2.02	+0.51
R	-29.49			

Provision for expenditure on the scheme, "Maternity, Child Welfare and Family Planning Centre" was made under the group-head 'I(a) Development Schemes—Third Five Year Plan'. This scheme was, however, to be treated as a centrally sponsored Scheme and the portion of expenditure on this scheme which was to be borne by the Government of India was to be transferred to this group-head viz. 'I(e)—Centrally-Sponsored Schemes.'

The net saving of Rs. 28.98 lakhs in the original provision (93.5 per cent) was the result of short-fall in the expenditure under the group-head 'I(a)', and consequential less allocation under this group-head, owing to late finalisation of the scheme by the State Government.'

K—LUMP PROVISION FOR INCREASE OF PAY

7.38 -7.38

The lump provision of Rs. 7.38 lakhs was intended to be transferred to various other heads within the grant in which there might be any excess due to increase of pay as a result of revision of pay scales of the staff. But the amount was neither re-appropriated to other heads nor surrendered during the year.

(iii) In the following Group Head, instead of providing additional funds, a sum of Rs. 0.35 lakh was withdrawn by re-appropriation on the 30th March, 1963.

				Total Grant.	Actual Expenditure.	Excess+ Saving—
						(In lakhs of rupees.)
A(a) Director of Health Services—						
O	..	..	10.39	} 10.04	11.05	+1.01
R	..	..	-0.35			

The excess was explained as mainly due to revision of pay scales.

(iv) Although no provision was made originally under the following Group Head, an expenditure of Rs. 1.25 lakhs was incurred during the year, The funds were provided by re-appropriation on the 30th March, 1963.

As the expenditure under the head is a regular feature of the department, the non-provision therefor in the original estimate is indicative of defective budgeting.

A(g)—Reserve Public Health Subordinate—

R	1.25	1.25	1.25	..
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(v) **Suspense**—The Group Head "Suspense" accommodates interim transactions for the purchase and supply of equipments and other materials for Water Supply, Sanitation and other Schemes of the Public Health Department.

The nature and accounting procedure of the transaction under this head have been explained at page 78 of the Appropriation Accounts. A sum of Rs. -16.18 lakhs was adjusted during the year against the original provision of Rs. -10.00 lakhs.

Grant No. 22.—Agriculture—Agriculture—(All Voted)

				Total Grant.	Actual Expenditure.	Excess+ Saving—
				Rs.	Rs.	Rs.
Major Heads "31—Agriculture" and "95 Capital Outlay on Schemes of Agricultural Improvement and Research".						
Gross—						
Original	..	..	9,62,47,200	} 9,62,47,200	6,01,68,407	- 3,60,78,793
Supplementary	..	..	..
Deductions—						
Original	..	..	- 7,11,200	} - 7,11,200	- 2,19,041	+ 4,92,159
Supplementary	..	..	..
Net—						
Original	..	..	9,55,36,000	} 9,55,36,000	5,99,49,366	- 3,55,86,634
Supplementary	..	..	..
Amount surrendered during the year (March, 1963)				..	..	2,65,53,500

Notes and comments—

(i) The saving of Rs. 3,55·87 lakhs formed 37·2 per cent. of the total provision.

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

						Total provision.	Saving.
						(In lakhs of rupees.)	
1957-58	..	..	..	..	..	6,53·44	1,61·52
1958-59	..	..	..	..	..	4,81·74	75·48
1959-60	..	..	..	..	..	5,10·81	1,16·17
1960-61	..	..	..	..	..	4,86·23	43·14
1961-62	..	..	..	..	..	9,48·76	4,14·59

The savings were attributed to non-implementation of a number of development schemes.

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

				Total Grant	Actual Expenditure.	Excess + Saving—
				(In lakhs of rupees.)		
31—Agriculture						
S—Lump provision for increase of pay	..			8·00	..	—8·00

The lump provision of Rs. 8·00 lakhs made for eventual transfer to other heads consequent on revision of pay scales of staff proved ultimately unnecessary in view of the final saving of Rs. 3,55·87 lakhs in the grant. The amount was also not surrendered during the year, the reasons for which were stated as due to oversight.

31—Agriculture

L—DEVELOPMENT SCHEMES—

L.(a)—Third Five-Year Plan—

O.	3,60·31	} 1,93·29	1,71·57	—21·72
R.	—1,67·02			

The total saving of Rs. 1,88·74 lakhs in the original provision (52·4 per cent) was explained as due to non-execution of 47 schemes owing to non-completion of preliminaries (Rs. 65·49 lakhs), revision of a good number of schemes by merging the same into comprehensive schemes (Rs. 14·21 lakhs) and smaller expenditure on several other schemes (Rs. 32·96 lakhs).

Out of the above 47 schemes, 32 schemes (provision Rs. 49·91 lakhs), which remained to be executed during the year had also remained unexecuted during the last year for similar reasons. The names of the major schemes which remained unexecuted during 1962-63 as well as in 1961-62 are given below :—

- (1) Strengthening of the Seed Testing Organisations.
- (2) Establishment of School for training of Farmer's sons.
- (3) Scheme for Farm advisory work.
- (4) Establishment of a Research Institute at Haringhata.
- (5) Flood resistant paddy Research Station.
- (6) Maize Research Station at Kalyani and Kalimpong.
- (7) Establishment of a Potato Experimental Station in Hooghly District.
- (8) Establishment of a Statistical Unit.
- (9) Improved Agricultural implements for V.L.W. Block Headquarters and Farm Advisory Headquarters.
- (10) Scheme for improvement of market intelligence.
- (11) Soil Conservation Extension work on waste land and Agricultural Land.
- (12) Setting up of a State-owned Cold Storage.

				Total Grant.	Actual Ex- penditure.	Excess + Saving —
				(In lakhs of rupees.)		
L(f). Schemes Outside the State Plan—						
L(f)(1).—Intensive Food Production Schemes—						
O.	..	..	2,72.45	2,48.43	1,99.07	—49.36
R.	..	..	—24.02			

The total saving of Rs. 73.38 lakhs in the original provision (26.9 per cent.) was stated to be mainly due to lifting of less quantity of fertilisers by the distributors than anticipated and non-settlement of certain claims of the distributors during the year.

95—Capital Outlay on Schemes of Agricultural Improvement and Research—

T—DEVELOPMENT SCHEMES—

T(a)—Third Five-Year Plan—

O.	1,81.98	1,03.15	94.50	—8.65
R.	—78.83			

The total saving of Rs. 87.48 lakhs in the original provision (48 per cent.) was stated to be due to non-execution of 13 Schemes owing to non-completion of preliminaries (Rs. 49.31 lakhs), and less expenditure on 'Deep Tube-well Irrigation Scheme' owing to failure of the Contractor (a foreign firm) to complete the stipulated number of deep tube-wells as provided for (Rs. 38.00 lakhs).

Out of the above 13 Schemes, which remained to be executed during this year, 8 Schemes (provision Rs. 5.65 lakhs) had also remained un-executed during the last year for similar reasons. The names of the major schemes which remained un-executed during 1962-63 as well as in 1961-62 are given below :—

- (1) Establishment of a Second Agricultural College.
- (2) Establishment of a Research Institute at Haringhata.
- (3) Establishment of a Central Rice Research Station at Chinsurah.
- (4) Soil Conservation Research Stations in laterite Soil Zones and on the hills.

U—Other Schemes—

O.	3.90	1.31	1.39	+0.08
R.	—2.59			

The net saving of Rs. 2.51 lakhs in the original provision (64.4 per cent.) was stated to be mainly due to partial implementation of the scheme for Establishment of a Jute-seed Multiplication Farm at Bhajanghat, owing to non-completion of the preliminaries pertaining to certain constructional works of the scheme.

(iv) In the following Group Head the recovery fell short of the original estimate.

31—Agriculture

M—Deduct—Amount met from the Deposit Account of Grant made by the Indian Council of Agricultural Research.	—4.18	—0.84	+3.34
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The short-fall in recovery to the extent of Rs. 3.34 lakhs (79.9 per cent. of the estimate) was due to less expenditure on the research schemes undertaken at the instance of the Indian Council of Agricultural Research.

(v) In the following case funds provided by re-appropriation on the 30th March, 1963 proved largely excessive :

31—Agriculture

L(c). Second Five-Year Plan (committed expenditure)—						
O.	..	..	18.89	24.52	19.28	—5.24
R.	..	..	5.63			

The reason for the final saving had not been received from the controlling officer.

Grant No. 22.—Agriculture—Agriculture—concl'd.

(vi) **Subsidies** :—Subsidies amounting to Rs. 0.76 lakh were paid to Companies, Corporations, etc., during the year to compensate them for the loss sustained in selling the fertilisers at a rate fixed by Government below the cost of production.

(vii) **Deposit Account of Grant made by the Indian Council of Agricultural Research**—The grants received from the Council towards the cost of research schemes undertaken at their instance are credited to this deposit account. The expenditure incurred on the schemes are booked under the Group Heads E (b) and E(c) of this Grant.

At the end of the year, amounts equivalent to the share of expenditure to be met from the grants made by the Council are debited to this deposit account by corresponding credits to the revenue head "XXV—Agriculture".

The details of the transaction during the year 1962-63 have been indicated in Statement 16 at page 103 of the Finance Accounts of the Government of West Bengal.

Grant No. 23.—Agriculture—Fisheries —(All Voted)

				Total Grant.	Actual Ex-	Excess +
				Rs.	penditure.	Saving —
					Rs.	Rs.
Major Head "31—Agriculture"—Fisheries.						
Gross—						
	Original	..	48,37,900	} 48,37,900	26,95,841	- 21,42,059
	Supplementary	..	..	
Deductions—						
	Original	..	- 10,900	} - 10,900	- 8,648	+ 2,252
	Supplementary	..	..	
Net—						
	Original	..	48,27,000	} 48,27,000	26,87,193	- 21,39,807
	Supplementary	..	..	
	Amount surrendered during the year (March, 1963).			..	..	19,58,738

Notes and comments --

(i) The saving of Rs. 21.40 lakhs formed 44.3 per cent. of the original provision.

In the preceding two years also the savings under the grant were Rs. 7.58 lakhs (22.4 per cent. of the provision) and Rs. 14.23 lakhs (38.5 per cent. of the provision).

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

C—DEVELOPMENT SCHEMES—

(In lakhs of rupees.)

C(i)—Third Five-Year Plan—

O.	28.40	} 10.31	8.79	- 1.52
R.	- 18.09			

The total saving of Rs. 19.61 lakhs in the original provision (69.0 per cent) was mainly due to (i) non-implementation of certain Schemes for want of Government sanction (Rs. 7.42 lakhs), (ii) less expenditure on the Scheme for 'Increasing the present rate of production of Shark Liver Oil and Fish meal in West Bengal' due to late receipt of sanction (Rs. 2.14 lakhs), (iii) slow progress of work for want of supervision (Rs. 4.07 lakhs) and (iv) delay in selection of site (Rs. 1.85 lakhs).

In 1961-62 also the saving under this Group Head was Rs. 6.55 lakhs (53.9 per cent. of the original provision).

The names of the major schemes which remained unimplemented during the year are as follows :—

Names of the Schemes.	Provision. (In lakhs of rupees).
(1) Pilot Scheme for reorganisation of Calcutta fish markets on Co-operative basis.	3·38
(2) Establishment of an aquarium in Calcutta	3·08
(3) Development of South Salt Lake area for increasing fish supply to Calcutta Market.	0·56

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

	Total Grant	Actual Ex- penditure.	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Heads "33—Animal Husbandry" and "124—Capital Outlay on Schemes of Government Trading".			
Rs.			
Gross—			
Original 5,39,83,562	} 5,39,83,562	3,62,76,748	-1,77,06,814
Supplementary			
Deductions—			
Original -3,32,91,562	} -3,32,91,562	-2,18,18,560	+1,14,73,002
Supplementary			
Net—			
Original 2,06,92,000	} 2,06,92,000	1,44,58,188	-62,33,812
Supplementary			
Amount surrendered during the year (March, 1963)			45,40,658

Notes and comments—

(i) The saving of Rs. 62·34 lakhs formed 30·1 per cent. of the original provision of Rs. 2,06·92 lakhs.

In the preceding two years also, the savings under this grant were Rs. 1,47·92 lakhs (79 per cent. of the provision) and Rs. 65·17 lakhs (44·2 per cent. of the provision).

(ii) In the following Group Heads, the provision remained unutilised wholly or to a substantial extent.

(In lakhs of rupees).

(a) J—DEVELOPMENT SCHEMES—

J(a)—Third Five-Year Plan—

J(a)(ii) Expansion of Biological Product Stations—

O. 1·16	}
R. -1·16			

This Scheme was first provided for in 1961-62 with a provision of Rs. 3·00 lakhs which remained wholly unutilised during that year. In 1962-63, a reduced provision of Rs. 1·16 lakhs for the scheme was again made, but the scheme was not implemented this year also, and the whole provision remained unutilised.

The reasons for non-implementation of the scheme during both the years were not furnished by the controlling authority.

				Total Grant	Actual Ex- penditure.	Excess+ Saving—
				(In lakhs of rupees.)		
(b) J(a)(iii) Aid Centres and Clinics—						
O.	..	..	3.18	0.45	0.44	-0.01
R.	..	..	-2.73			

The total saving of Rs. 2.74 lakhs in the original provision (86.2 per cent.) was attributed to non-implementation of the scheme for 'Establishment of Veterinary Aid Centres' (Rs. 1.79 lakhs) and partial implementation of the scheme for "Establishment of Ambulatory Clinic" (Rs. 0.94 lakh) during the year. The reasons therefor were not furnished by the controlling officer.

(c) J(a)(iv)—Slaughter House—						
O.	..	..	0.70	..	..	..
R.	..	..	-0.70			

This Scheme also was first provided for as far back as in 1960-61 with a provision of Rs. 12.00 lakhs. In 1961-62 and 1962-63 the provisions for the scheme were Rs. 0.59 lakh and Rs. 0.70 lakh respectively. But no expenditure was incurred during these three years. The savings in all the years had been explained as due to non-implementation of the scheme; the reasons for the non-implementation were not however intimated.

(d) J(a)(v)—Cattle Development Schemes—						
O.	..	..	5.51	3.17	2.78	-0.39
R.	..	..	-2.34			

The total saving of Rs. 2.73 lakhs in the original provision (49.5 per cent.) was attributed mainly to (i) non-implementation of the schemes for (a) "Centralised Semens' Collection Centre" (Rs. 0.76 lakh), and (b) "Establishment of a Bull Rearing Farm" (Rs. 0.21 lakh) for partial sanction of the scheme during the year and (ii) non-completion of preliminaries pertaining to the schemes for (a) "Strengthening of Supervisory Organisation for the Key Village Scheme" (Rs. 0.11 lakh) and (b) "Seed Multiplication and Fodder Demonstration Farm" (Rs. 1.12 lakhs).

(e) I(a)(vi) Poultry Development—						
O.	..	..	5.73	4.04	2.45	-1.59
R.	..	..	-1.69			

The total saving of Rs. 3.28 lakhs in the original provision (57.2 per cent.) was attributed to (i) late starting of the scheme for "Establishment of a State Poultry Farm at Durgapur" owing to (a) non-availability of suitable staff (Rs. 0.89 lakh) and (b) non-completion of preliminaries (Rs. 0.68 lakh), (ii) non-construction of a new godown at Tollygunj for accommodation of stock relating to the scheme "Manufacture and distribution of balanced Poultry Food" (Rs. 1.11 lakhs) and (iii) non-implementation of the scheme for "Expansion of Poultry Development Centres", for want of sanction (Rs. 0.50 lakh).

(f) J(a)(ix) Training, Research and Statistics—						
O.	..	..	1.21	0.11	0.08	-0.03
R.	..	..	-1.10			

The total saving of Rs. 1.13 lakhs in the original provision (93.4 per cent.) was attributed mainly to non-implementation of the schemes for (a) "Development of Veterinary Research Organisation (Spill-over)" (Rs. 0.76 lakh) and (b) "Training of Stockmen Field Assistants" (Rs. 0.10 lakh) for want of sanction.

(g) J(a) (x) Other Schemes—						
O.	..	..	5.74	2.44	2.11	-0.33
R.	..	..	-3.30			

The total saving of Rs. 3.63 lakhs in the original provision (63.2 per cent.) was attributed mainly to non-implementation of the schemes for (a) "Strengthening of Staff at the Veterinary Directorate" (Rs. 0.65 lakh), (b) "Strengthening of Supervisory Organisation in

Muffasil and Headquarter (Spill-over)" (Rs. 0.78 lakh), (c) "Scheme for Research and Development for the Production of fodder improvement of Grass land farming (Rs. 0.40 lakh)" (d) "Scheme for evolving a new breed of dairy Cattle by crossing Harian and non-descript Bengal Cow with an exotic breed (Jersey)" (Rs. 0.88 lakh), (e) "Veterinary Research Scheme" (Rs. 0.62 lakh) and (f) "Immunisation against Horse diseases" (Rs. 0.25 lakh) for want of sanction.

				Total Grant	Actual Ex- penditure.	Excess + Saving—
				(In lakhs of rupees.)		
(h) J(d)—Centrally-sponsored Schemes—						
O.	..	..	8.40	3.29	3.21	—0.08
R.	..	..	—5.11			

The total saving of Rs. 5.19 lakhs was attributed mainly to (i) (a) non-purchase of equipments owing to late receipt of sanction (Rs. 0.80 lakh) and (b) non-multiplication of stock for want of accommodation and non-installation of slaughtering equipments (1.82 lakhs), (ii) curtailment of expenditure due to imposition of ceiling limit by the Government of India (Rs. 0.59 lakh), (iii) delay in starting (Rs. 1.17 lakhs) and (iv) less requirement of vaccine consequent on termination of the scheme for "Rinderpest eradication" and delayed implementation of the scheme for "Immune belt" (Rs. 0.46 lakh) pertaining to the schemes (a) "Pig breeding Station-cum-Bacon Factory at Kalyani", (b) "Scheme for Salvage of Superior Calves", (c) Regional Duck farm" and (d) "Mass production of Rinderpest Vaccine" respectively.

The saving under the Group-Head during this year formed 61.8 per cent. of the original provision as against 72.4 per cent. and 100 per cent. of the original provisions of Rs. 7.28 lakhs and Rs. 12.00 lakhs respectively in the preceding two years.

(i) M(i) Scheme for Establishment of Colonies, distribution of milk and milk products, etc.

O.	3,15.30	2,28.85	2,26.44	—2.41
R.	—86.45			

The total saving of Rs. 88.86 lakhs in the original provision (28.2 per cent.) was attributed mainly to (i) delay in commissioning the Central Dairy Factory at Belgachia owing to (a) non-completion of preliminaries, such as (A) construction of buildings, (B) procurement of machines under different aid programmes (Rs. 65.55 lakhs) and (ii) Suspension of "Skim Milk Powder" scheme owing to foreign exchange difficulties (Rs. 20.80 lakhs).

In the last year also there was huge saving (Rs. 59.28 lakhs) under this group-head.

(j) N-Development Schemes—Third Five-Year Plan—

O.	1,28.00	63.11	55.15	—7.96
R.	—64.89			

The total saving of Rs. 72.85 lakhs in the original provision (56.9 per cent.) was attributed mainly to (i) delay in acquisition of land (Rs. 23.41 lakhs) and (ii) slow progress of construction work owing to delay in according administrative approval, financial sanction and implementation of the work-programme by the executive department (Rs. 45.97 lakhs).

During 1960-61 and 1961-62, the savings under this Group Head formed 65.6 per cent. and 29.5 per cent of the provisions of Rs. 40.51 lakhs and 95.00 lakhs respectively.

(iii) In the following case the recovery fell largely short of the original estimate :

M(ii) *Deduct*—Receipts and recoveries on Capital Account—

O.	—3,31.00	—2,12.50	—2,16.11	—3.61
R.	1,18.50			

The net short-fall of Rs. 1,14.89 lakhs in recovery (34.7 per cent of the estimate) was attributed mainly to smaller receipts consequent on less expenditure under the Group Head M(i) for reasons explained thereunder.

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

Major Head	"34—Co-operation"	Total Grant		Actual	Excess +
		Rs.	Rs.	Expenditure.	Saving—
				Rs.	Rs.
		Rs.			
Original	73,24,000	} 73,24,000	57,05,474	-16,18,526
Supplementary			
Amount surrendered during the year (March, 1963)		.. ..	..	..	14,25,528

Notes and comments—

(i) The saving of Rs. 16·19 lakhs formed 22·1 per cent. of the original provision.

In the preceding two years also the savings under the grant were Rs. 15·24 lakhs (22·5 per cent. of the provision) and Rs. 23·30 lakhs (35·5 per cent. of the provision).

The saving under the grant was attributed mainly to smaller expenditure on Development schemes as indicated below :—

D—DEVELOPMENT SCHEMES—

(In lakhs of rupees.)

(a) Third Five-Year Plan—

O.	42·10	} 25·34	25·32	-0·02
R.	-16·76			

The total saving of Rs. 16·78 lakhs in the original provision (39·9 per cent.) was mainly due to smaller expenditure on some Development Schemes owing to (i) delay in framing rules regarding Bad Debt Reserve (Rs. 2·33 lakhs) and (ii) non-appointment and late appointment of staff by Banks and Co-operative Societies (Rs. 12·58 lakhs).

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

Name of the Scheme.	Provision.	Amount of saving.
		(In lakhs of rupees.)
1. Reorganisation of Primary Credit Societies	.. .. 11·60	4·12
2. Special Bad Debt Reserve	.. .. 3·00	1·21
3. Creation of [Administrative, Supervisory and Office Personnel	.. .. 6·32	2·58
4. Co-operative Farming	.. .. 2·39	1·33

(ii) A case of non-utilisation of Lump Sum Provision is given below :—

E—LUMP PROVISION FOR INCREASE OF PAY.	2·28	..	- 2·28
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The reasons for non-utilisation of the provision were not furnished by the Controlling officer.

The lump provision of Rs. 2·28 lakhs made in the original budget was intended to be transferred to other heads according to the requirements thereunder consequent on the revision of pay scales of staff. But the provision was neither transferred to other heads by re-appropriation nor was it surrendered. This indicates defective control.

(iii) **Subsidies**—Subsidies amounting to Rs. 19·15 lakhs were paid during the year to Co-operative Banks and Societies as managerial subsidies for implementation of different Development Schemes under the Third Five-Year Plan.

				Total Grant.	Actual Expenditure.	Excess + Saving—
				Rs.	Rs.	Rs.
Major Heads "35—Industries" and "96—Capital Outlay on Industrial Development"						
				Rs.		
Gross—						
Original ..	..	3,02,30,000	}	3,02,30,000	2,40,65,215	-61,64,785
Supplementary ..	..	..		
Deductions—						
Original ..	..	-30,06,000	}	-30,06,000	-2,72,340	+27,33,660
Supplementary ..	..	..		
Net—						
Original ..	..	2,72,24,000	}	2,72,24,000	2,97,92,875	-34,31,125
Supplementary ..	..	..		
Amount surrendered during the year (March, 1963).				..	..	47,38,314

Notes and Comments—

(i) Against the amount of Rs. 47.38 lakhs surrendered the actual saving came upto only Rs. 34.31 lakhs.

(ii) The saving of Rs. 34.31 lakhs formed 12.6 per cent. of the original grant.

(iii) In the following Group Heads, additional funds provided by re-appropriation proved excessive.

(In lakhs of rupees.)

(a) A—INDUSTRIES—**A. (3)—Industrial Development—****Gross—**

O.	18.01	}	29.86	27.47	-2.39
R.	11.85				

The final saving of Rs. 2.39 lakhs was explained as due to non-availability of suitable sites for Development (Rs. 0.72 lakh) and non-receipt of departmental bills for over-head expenses (Rs. 2.00 lakhs).

In view of the final saving of Rs. 2.39 lakhs the additional fund of Rs. 11.85 lakhs obtained by re-appropriation on the 30th March, 1963, proved excessive.

(b) A—INDUSTRIES—**A. (4)—Technical Training Schemes—Gross—**

O.	15.64	}	23.43	20.26	-3.17
R.	7.79				

The final saving of Rs. 3.17 lakhs was mainly due to (i) non-availability of tools and equipments and non-receipt of bills from parties (Rs. 2.65 lakhs) and (ii) non-payment of stipends as some of the trainees left before completion of the training period (Rs. 0.39 lakh).

In view of the final saving of Rs. 3.17 lakhs the additional fund of Rs. 7.79 lakhs obtained by re-appropriation on the 30th March, 1963, proved excessive.

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

				Total Grant.	Actual Expenditure.	Excess+ Saving—
				(In lakhs of rupees.)		
Major Head "35—Industries"						
(a) F—DEVELOPMENT SCHEMES—						
F. (1)—Third Five-Year Plan—						
O.	..	..	30.72	17.16	11.39	-5.77
R.	..	..	-13.56			

The total saving of Rs. 19.33 lakhs in the original provision (62.9 per cent) was stated to be mainly due to a large number of posts, mostly technical, remaining vacant, non-purchase of equipments owing to foreign exchange difficulties and less adjustment of State's share of expenditure on Centrally-sponsored schemes owing to partial implementation of the schemes.

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

Name of the Scheme.		Provision.	Amount of saving.
(In lakhs of rupees.)			
1.	Tung Cultivation Scheme	1.50	1.50
2.	Reorganisation of the Colleges of Textile Technology, Berhampore and Serampore.	4.21	3.10
3.	Reorganisation of the College of Leather Technology, Calcutta ..	3.49	1.90
4.	Introduction of B.Sc. (Technology) Course in Bengal Ceramic Institute.	1.56	1.18
5.	Training in Mining	1.91	1.83
6.	Establishment of the Geological Prospecting Branch of the State Mines and Mineral Directorate.	4.26	3.52
7.	National Apprenticeship Training	1.72	1.62

(b) F—DEVELOPMENT SCHEMES—

F. (5)—Centrally-sponsored Schemes—

O.	12.57	13.50	5.45	-8.05
R.	0.93			

The net saving of Rs. 7.12 lakhs in the original provision (56.6 per cent) was stated to be mainly due to non-implementation of the new scheme, viz., "Accelerated Emergency Training Programme" under "Expansion of Craftsmen Training" during the year owing to late receipt of the decision of the Government of India in this regard.

(c) A—INDUSTRIES—

A. (4)—Technical Training Schemes—

Deduct—Recovery from the Government of India—

O.	-10.65	-18.21	..	+18.21
R.	-7.56			

				Total Grant.	Actual Expenditure.	Excess+ Saving—
				(In lakhs of rupees.)		
(d) F—DEVELOPMENT SCHEMES—						
F. (4)—Centrally-sponsored Schemes (Committed Expenditure)—						
<i>Deduct—Recovery from the Government of India—</i>						
O.	..	..	-10.98	} -12.33	..	+12.33
R.	..	..	-1.35			

The recovery of proportionate expenditure under the above two Group Heads from the Government of India was credited as receipts and consequently the provision made under the group heads proved unnecessary.

Major Head "96—Capital Outlay on Industrial Development"

(e) L—DEVELOPMENT SCHEMES—THIRD FIVE-YEAR PLAN—

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

O.	20.00	}
R.	-20.00			

(f) L(2)—Establishment of a Spun Silk Mill—

O.	5.00	}
R.	-5.00			

The non-utilisation of funds under the above two Group Heads was due to non-receipt of approval from the Government of India for the implementation of the Schemes.

(g) Investment in Government Commercial undertakings—

L(4)—Coal Mining by State Government—Investment in share capital—

O.	9.30	}
R.	-9.30			

The non-utilisation of the provision was attributed to non-implementation of the Scheme owing to non-receipt of project report and clearance from the Government of India.

(h) Investment in other Commercial undertakings—

L(6)—Manufacture of X'ray machines—Investment in the share capital of the Electro-Medical Allied Industries Ltd.—

O.	9.75	}
R.	-9.75			

The non-utilisation of the provision was due to non-payment of share money to Messrs Electro-Medical and Allied Industries Ltd. as the parties did not place their demand before Government during the year.

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

				Total Grant.	Actual Expenditure.	Excess+ Saving—
				Rs.	Rs.	Rs.
Major Heads "35—Industries" and "96—Capital Outlay on Industrial Development".						
				Rs.		
Gross—						
Original	..	2,37,22,500	}	2,37,22,500	1,48,44,030	-88,78,470
Supplementary	..	..		
Deductions—						
Original	..	-27,500	}	-27,500	..	+27,500
Supplementary	..	..		
Net—						
Original	..	2,36,95,000	}	2,36,95,000	1,48,44,030	-88,50,970
Supplementary	..	..		
Amount surrendered during the year (March, 1963).						69,79,600

Notes and Comments—

(i) The saving of Rs. 88.51 lakhs formed 37.4 per cent. of the original provision.

In the preceding two years also the savings under the grant were Rs. 99.46 lakhs (34.2 per cent. of the provision) and Rs. 68.80 lakhs (34.6 per cent. of the provision).

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

(In lakhs of rupees.)

Major Head "35—Industries"—**(a) D—DEVELOPMENT SCHEMES—****D. 1—Third Five-Year Plan—**

O.	80.88	}	31.73	30.26	-1.47
R.	-49.15				

The total saving of Rs. 50.62 lakhs in the original provision (62.6 per cent.) was stated to be mainly due to (a) non-payment of rebates for subsidy in sales of cloth owing to non-fulfilment of the requisite conditions (Rs. 4.00 lakhs), (b) non-utilisation of provision for Housing Colony owing to non-fulfilment of condition by the Co-operative Societies (Rs. 2.04 lakhs), (c) non-implementation of Schemes owing to (i) non-receipt of approval or sanction or late receipt of sanction (Rs. 35.50 lakhs) and (ii) abandonment of the Schemes for "Service centre for artisan in toy making and artistic pottery" and "Development of non-ferrous metal ware" owing to National Emergency (Rs. 2.77 lakhs) and (d) non-purchase of raw materials and machinery for want of import-licence (Rs. 1.60 lakhs) and owing to non-availability in the market (Rs. 1.67 lakhs).

(b) D-4—Centrally-sponsored Schemes—

O.	2.95	}	0.45	0.36	-0.09
R.	-2.50				

The total saving of Rs. 2.59 lakhs in the original provision (87.8 per cent) was stated to be due to Government of India's decision not to incur expenditure on installation of powerloom owing to adverse repercussion on the employment.

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

F—DEVELOPMENT SCHEMES—**Third Five-Year Plan—****(c) F.3—Establishment of a 25,000 Spindle Cotton Mills on Co-operative basis for Spinning Yarn—**

O.	6.00	}
R.	-6.00				

The non-utilisation of the provision was due to non-implementation of the Scheme owing to non-registration of the Co-operative Society through which the scheme was contemplated to be executed.

(d) F.5—Establishment of two new estates—

O.	10.00	}	2.43	2.43	..
R.	-7.57				

The total saving of Rs. 7.57 lakhs in the original provision (75.7 per cent.) was stated to be due to non-availability of suitable land.

(e) F.6—Establishment of one estate for hides and leathers—

O.	5.00	}
R.	-5.00				

The non-utilisation of provision was attributed to non-availability of the site for the purpose.

(f) F.7—Establishment of eight small estates—

O.	8.00	}	0.26	0.26	..
R.	-7.74				

The total saving of Rs. 7.74 lakhs in the original provision (96.7 per cent.) was due to non-receipt of Government sanction for establishment of the estates.

(g) F.8—Industrial Estate at Siliguri—

O.	5.00	}	2.45	2.78	+0.33
R.	-2.55				

The net saving of Rs. 2.22 lakhs in the original provision (44.4 per cent.) was stated to be mainly due to partial implementation of the scheme owing to occupation of the site by the Military Authorities.

(iii) A case in which additional provision made by reappropriation proved excessive is indicated below :—

Major Head "35—Industries"**D—DEVELOPMENT SCHEMES—****D.3—Second Five-Year Plan—**

O.	56.74	}	66.06	59.41	-6.65
R.	9.32				

The reasons for the final saving of Rs. 6.65 lakhs were not intimated by the controlling authority.

In view of the final saving of Rs. 6.65 lakhs, the additional fund of Rs. 9.32 lakhs provided by reappropriation as late as on the 30th March, 1963, proved excessive.

(iv) Subsidies amounting to Rs. 0.17 lakh were paid during the year to the Co-operative Societies as managerial subsidies in connection with the Pilot Project for Organisation and Development of Handicraft Co-operatives and the schemes for running of Coir Co-operatives.

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

				Total Grant.	Actual Expenditure.	Excess + Saving—
				Rs.	Rs.	Rs.
Major Head "35—Industries."						
				Rs.		
Gross—						
Original .. ..	..	50,49,000	}	50,49,000	30,62,529	-19,86,471
Supplementary .. ..	..	..		
Deductions—						
Original .. ..	..	-5,00,000	}	-5,00,000	-11,00,932	-6,00,932
Supplementary .. ..	..	..		
Net—						
Original .. ..	..	45,49,000	}	45,49,000	19,61,597	-25,87,403
Supplementary .. ..	..	..		
Amount surrendered during the year (March, 1963).				..	..	24,97,200

Notes and Comments—

(i) The saving of Rs. 25.87 lakhs formed 56.9 per cent of the total provision.

In the preceding year also, the saving under the grant was Rs. 9.92 lakhs (24.7 per cent. of the total provision).

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

(In lakhs of rupees.)

A—CINCHONA PLANTATIONS—**Gross—**

O.	35.07	}	30.22	29.39	-0.83
R.	-4.85				

The total saving of Rs. 5.68 lakhs in the original provision was mainly due to (a) voluntary retirement of labourers (Rs. 3.20 lakhs), (b) non-payment of commission to selling agent owing to his failure to lift the requisite quota during the year (Rs. 1.00 lakh), (c) less purchase of stores and coal for want of quota-certificate (Rs. 0.83 lakh) and (d) non-receipt of departmental bills from Medical and Forest Departments (Rs. 0.34 lakh).

B—WORKS—

O.	15.00	}	1.48	1.24	-0.24
R.	-13.52				

The total saving of Rs. 13.76 lakhs in the original provision (91.7 per cent.) was stated to be due to construction of less number of labour quarters by the Public Works Department consequent on little response from the contractors to execute such work in the hilly area.

(iii) In the following case the recovery exceeded the original estimate to a substantial extent :

A—CINCHONA PLANTATIONS—DEDUCTIONS—

O.	-5.00	}	-11.18	-11.01	+0.17
R.	-6.18				

The net increase of Rs. 6.01 lakhs in recovery over the original estimate was explained as due to arrear adjustment of proportionate cost of overhead and common services for the years 1960-61 and 1961-62.

Grant No. 29.—Community Development Projects.

65

	Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
	Rs.	Rs.	Rs.
Major Heads "37—Community Development Projects, National Extension Service and Local Development Works", "16—Interest on Debt and other Obligations", "109—Capital Outlay on other Works", "Debt raised in India" and "Loans to Local Funds, Private Parties, etc."			
Voted—			
Rs.			
Gross—			
Original	3,46,61,000	3,46,61,000	3,54,43,043
Supplementary .. ..	..	
Deductions—			
Original	—1,00,000	—1,00,000	—25,862
Supplementary .. ..	..	
Net—			
Original	3,45,61,000	3,45,61,000	3,54,17,181
Supplementary .. ..	..	
Charged—			
Original	46,70,000	46,70,000	46,22,464
Supplementary .. ..	..	
<i>Amount surrendered during the year (March, 1963).</i>			3,77,515

Notes and Comments :—

Voted Grant.

(i) The expenditure in the voted grant exceeded the provision by Rs. 8,56,181 which requires to be regularised. This was the result of excesses totalling Rs. 22.02 lakhs over the provision of Rs. 2,88.24 lakhs under 31 sub-heads, partly counter-balanced by savings amounting to Rs. 13.46 lakhs in the provision of Rs. 57.36 lakhs made under 21 sub-heads.

(a) The excess was mainly attributed to inadequate original provisions under the sub-heads indicated below owing to restricted Plan allocation, though for completion of the scheduled target of the Blocks, the increased expenditure was found necessary.

(In lakhs of rupees.)

Major Head "37—Community Development Projects, National Extension Service and Local Development Works"

G—Communication—Converted Blocks—

G—2—Katcha Road—

O.	11.00	12.00	13.78	+1.78
R.	1.00			

H—Rural Arts, Crafts and Industries—Converted Block—Training-cum-Production Centres—

O.	13.54	26.00	27.91	+1.91
R.	12.46			

				Total Grant.	Actual Expenditure.	Excess+ Saving—
				(In lakhs of rupees.)		
Major Head "109—Capital outlay on other works"						
L—Community Development Projects—						
L—2—Housing—Converted Blocks—Housing Schemes—						
O.	..	..	15.00	21.25	23.82	+2.57
R.	..	..	6.25			
M—Loans and Advances under Community Development Projects—						
M—1—Reclamation of Waste Land—						
O.	—	—	11.30	12.50	14.58	+2.08
R.	—	—	1.20			
M—3—Productive Scheme for Promotion of Agriculture—						
R.	..	..	7.00	7.00	10.28	+3.28

(b) Excesses of comparatively small amounts occurred under the following sub-heads :

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

I—COMMUNITY DEVELOPMENT PROJECTS—

A—Supervision—Converted Blocks—Head-quarters—

O.	3.40	3.70	3.71	+0.01
R.	0.30			

B—Project/Block Headquarters—

Converted Blocks—

B.—1—Blocks—

O.	52.14	41.70	43.48	+1.78
R.	-10.44			

B.—2—Agriculture—

O.	4.20	3.88	4.10	+0.22
R.	-0.32			

B.—3—Co-operation—

O.	2.50	1.18	1.23	+0.05
R.	-1.32			

B.—4—Veterinary—

O.	3.20	2.54	2.61	+0.07
R.	-0.66			

B.—5—Education—

O.	2.75	2.10	2.15	+0.05
R.	-0.65			

B.—6—Panchayat—

O.	2.25	1.55	1.77	+0.22
R.	-0.70			

C—Animal Husbandry and Agriculture Ex-tension—Converted Blocks—

Distribution of improved poultry	..			0.70	0.85	+0.15
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	Total Grant.	Actual Expenditur .	Excess+ Saving—
(In lakhs of rupees.)			
D—Health and Rural sanitation—			
Converted Blocks—			
Sanitation—			
O. 1.30	} 1.45	1.85	+0.40
R. 0.15			
E.—Education—Converted Blocks—			
E.—1—Improvement of Schools ..	9.00	9.38	+0.38
F.—Social Education—			
Converted Blocks—			
Audio-visual Unit—			
O. 3.00	} 5.50	6.02	+0.52
R. 2.50			
G—Communication—Converted Blocks—			
G.—1—Metalled Road—			
O. 3.00	} 7.75	8.30	+0.55
R. 4.75			
I—Suspense—Converted Blocks—			
Miscellaneous P. W. Advances ..	0.10	0.31	+0.21
II—NATIONAL EXTENSION SERVICE—			
J—Recurring expenditure on personnel retained on National Extension Service Pattern—			
J.—1—Blocks—			
O. 66.00	} 60.50	61.62	+1.12
R. -5.50			
J. 2—Agriculture—			
O. 8.23	} 8.49	8.83	+0.34
R. 0.26			
J. 3—Co-operation—			
O. 5.70	} 5.40	5.68	+0.28
R. -0.30			
J. 4—Veterinary	9.30	9.94	+0.64
J. 5—Education	5.76	6.15	+0.39
J. 6—Panchayat—			
O. 5.00	} 5.35	5.95	+0.60
R. 0.35			
J. 7—District—			
O. 1.18	} 0.85	0.87	+0.02
R. -0.33			
III—LOCAL DEVELOPMENT WORKS—			
K—District establishment—			
District—			
O. 1.40	} 1.56	1.58	+0.02
R. 0.16			

				Total Grant.	Actual Expenditure.	Excess + Saving —
(In lakhs of rupees.)						
Major Head "109—Capital outlay on other works"						
L. I.—IRRIGATION—CONVERTED BLOCKS—						
L. 1(a)—Minor Irrigation Schemes—						
O.	..	..	6.00	8.00	8.86	+0.86
R.	..	..	2.00			
L. 1(b)—Manufacture of Bullock driven pumps—Gross—						
O.	..	..	4.50	1.25	1.63	+0.38
R.	..	..	-3.25			
Deduct—Receipts and recoveries on Capital Account—						
R.	..	..	-0.17	-0.17	..	+0.17

LOANS AND ADVANCES BY THE STATE GOVERNMENT.

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

M—Loans and Advances under Community Development Projects—

M. 2—Irrigation Schemes—

O.	13.36	20.00	20.88	+0.88
R.	6.64			

M. 4—Loans for Rural Housing—

O.	3.16	2.05	2.14	+0.09
R.	-1.11			

(ii) Two cases in which additional funds provided by reappropriation as late as on the 30th March, 1963 proved excessive, are indicated below :—

C—ANIMAL HUSBANDRY AND AGRICULTURE EXTENSION—

O.	12.50	15.05	13.29	-1.76
R.	2.55			

D—HEALTH AND RURAL SANITATION—

O.	9.30	13.62	11.86	-1.76
R.	4.32			

In view of the final savings, the additional funds of Rs. 2.55 lakhs and Rs. 4.32 lakhs obtained by reappropriation proved excessive. The reasons for the savings were not furnished by the controlling officer.

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

B.—PROJECT/BLOCK HEADQUARTERS—

O.	67.04	52.95	55.34	+2.39
R.	-14.09			

The net saving of Rs. 11.70 lakhs in the original provision (17.5 per cent) was stated to be mainly due to late starting of Blocks owing to the paucity of requisite number of technical staff.

				Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
				(In lakhs of rupees).		
L.—CENTRALLY-SPONSORED SCHEMES—						
O.	..	..	30·00	} 15·00	12·54	-2·46
R.	..	..	-15·00			

The total saving of Rs. 17·46 lakhs in the original provision (58·2 per cent) was stated to be mainly due to non-execution of the schemes in full for want of local contribution.

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

1. Water Supply.
2. Road and Building including small Bridges and Culverts.
3. Rural Sanitation.
4. Improvement of Agriculture.

In the preceding two years also, the savings under this Group Head were Rs. 17·69 lakhs (59 per cent. of the provision) and Rs. 8·15 lakhs (29·1 per cent. of the provision).

Major Head "109 Capital outlay on other works."

O—COMMUNITY DEVELOPMENT PROJECTS—

O. 1—Irrigation—(Gross)—

O.	14·50	} 11·25	10·49	-0·76
R.	-3·25			

The total saving of Rs. 4·01 lakhs in the original provision (26·7 per cent) was stated to be mainly due to slow progress of construction work owing to technical difficulties.

(iv) **Suspense**—The Group Head "Suspense" accommodates interim transactions for purchase and supply of materials for construction of roads, buildings and other works relating to the Community Development Projects. The nature and accounting procedure of the transaction under this head have been explained at page 78 of the Appropriation Accounts.

A sum of—Rs. 3·42 lakhs was adjusted during the year against the original provision of—Rs. 0·90 lakh.

Charged Appropriation.

A case where additional provision of fund made by reappropriation as late as on the 30th March, 1963 proved unnecessary, is indicated below :—

Public Debt—

P.—LOANS FROM CENTRAL GOVERNMENT—LOANS FOR COMMUNITY DEVELOPMENT PROJECTS—

O.	32·12	} 29·87	33·27	+3·40
R.	-2·25			

The final excess of Rs. 3·40 lakhs represents repayment to the Government of India of the excess amount of loan paid to the State Government by the Government of India during 1962-63. Instead of providing additional funds for the purpose, an amount of Rs. 2·25 lakhs was withdrawn which was not justified.

				Total Grant.	Actual Expenditure.	Excess+ Saving—
				Rs.	Rs.	Rs.
Major Head "38—Labour and Employment".						
				Rs.		
Gross—						
Original	..	..	35,93,400	} 35,93,400	31,87,598	-4,05,802
Supplementary	..	..	..
Deductions—						
Original	..	..	-2,94,400	} -2,94,400	-25,903	+2,68,497
Supplementary	..	..	..
Net—						
Original	..	..	32,99,000	} 32,99,000	31,61,695	-1,37,305
Supplementary	..	..	..
Amount surrendered during the year (March, 1963).				..	..	2,20,200

Notes and Comments—

In the following Group Heads, the provision was not utilised wholly or to a substantial extent.

(In lakhs of rupees).

I—DEVELOPMENT SCHEMES—**(a) I(i)—Third Five-Year Plan—**

O.	4.87	} 1.04	1.46	+0.42
R.	-3.83			

The net saving of Rs. 3.41 lakhs in the original provision (70.0 per cent.) was stated to be mainly due to (i) non-opening of several "Model Labour Welfare Centres" for want of suitable land (Rs. 0.87 lakh), (ii) delay in sanctioning posts under the scheme for "Manpower and Employment" (Rs. 1.38 lakhs), (iii) non-purchase of equipments for "Setting-up of a Testing Laboratory for examination of boilers" owing to non-availability of foreign exchange (Rs. 0.17 lakh) and (iv) unfilled vacancies (Rs. 0.58 lakh) and non-execution of certain schemes for want of sanction (Rs. 0.35 lakh).

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

O.	1.33	} 0.45	..	-0.45
R.	-0.88			

The entire provision remained unutilised due mainly to unfilled vacancies consequent on late receipt of sanction.

(c) J—Lump provision for increase of Pay	2.12	-2.12
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The provision was not surrendered nor was it transferred to other heads. It was stated by the Controlling Officer in September, 1963 that the provision remained totally unknown to them.

**Grant No. 31.—Miscellaneous Social and Developmental Organisations— 71
Welfare of Scheduled Tribes and Castes and other Backward Classes.**

	Total Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Head "39—Miscellaneous Social and Developmental Organisations".			
Rs.			
Voted—			
Original	1,31,16,000	1,06,24,412	-24,91,588
Supplementary .. .. .	.. .. .	
Amount surrendered during the year (March, 1963)	..	..	22,69,300
Charged—			
Original .. .. .	.. .. .	1,588	-1
Supplementary	1,589		

Notes and Comments—

Voted Grant.

(i) The saving of Rs. 24.92 lakhs in the voted grant formed 18.9 per cent. of the original provision.

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

(In lakhs of rupees).

B—DEVELOPMENT SCHEMES—

B(i)—Third Five-Year Plan—

B(i)(b)—Welfare of Scheduled Castes—

O.	23.41	14.46	14.08	-0.38
R.	-8.95			

The total saving of Rs. 9.33 lakhs in the original provision (39.9 per cent.) was stated to be mainly due to less payment of Scholarship as sufficient number of poor meritorious Scheduled Caste students reading in schools were not available, preliminaries.

B(v)—Centrally-Sponsored Schemes—

B(v)(a)—Scheduled Tribes—

O.	12.70	9.24	8.76	-0.48
R.	-3.46			

The total saving of Rs. 3.94 lakhs in the original provision (31 per cent.) was stated to be mainly due to partial execution of certain schemes owing to delay in completion of preliminaries.

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

Name of the Scheme.	Provision.	Amount of saving.
	(In lakhs of rupees).	
1. Scholarship to Scheduled Tribes students, reading in post-Secondary stage.	2.00	0.56
2. Water Supply and Leprosy Clinics, Housing, Roads, etc.	2.00	1.63
3. Institute for research, planning, evaluation and cultural development.	0.80	0.57
4. Social Workers' Training Institute	0.80	0.57

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

	Total Grant.	Actual Expenditure.	Excess + Saving—
	Rs.	Rs.	Rs.
Major Head "39—Miscellaneous Social and Developmental Organisations."			
	Rs.		
Gross—			
Original	98,28,000	} 98,28,000	95,96,937
Supplementary .. ..	..			} -19,00,000	-2,31,063
Deductions—			
Original	-19,00,000	} -19,00,000	-18,22,359
Supplementary .. ..	..			} 79,28,000	+77,641
Net—			
Original	79,28,000	} 79,28,000	77,74,578
Supplementary .. ..	..			} 13,42,082	-1,53,422
Amount surrendered during the year (March, 1963)			

Notes and comments --

(i) Against the amount of Rs. 13.42 lakhs surrendered the actual saving came up to only Rs. 1.53 lakhs.

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

(In lakhs of rupees)

F—DEVELOPMENT SCHEMES—

F(c)—Centrally-sponsored Schemes—

**Adoption of Metric System of Weights and
Measures—**

O.	21.00	} 9.03	9.10	+0.07
R.	-11.97			

The net saving of Rs. 11.90 lakhs in the original provision (56.7 per cent.) was stated to be mainly due to (a) erroneous provision for construction of Buildings under this Group Head instead of under Grant No. 47—Capital Outlay on Public Works (Rs. 1.00 lakh), (b) non-receipt of suppliers' bills (Rs. 2.03 lakhs), (c) non-availability of tools and equipment of requisite specifications in the market as well as from the Mint (Rs. 1.53 lakhs), (d) postponement of certain works due to National Emergency (Rs. 4.65 lakhs) and (e) non-receipt or late receipt of Government sanction for purchases and to the estimates (Rs. 1.07 lakhs).

(iii) **Suspense**—The Group Head 'Suspense' accommodates interim transactions for purchase and supply of building materials, etc., for construction works of different departments of Government. The nature and accounting procedure of the transactions under this head have been explained at Page 78 of the Appropriation Accounts. A sum of Rs. 6.99 lakhs was adjusted during the year against the original provision of Rs. 0.84 lakh which was subsequently augmented to Rs. 2.00 lakhs by reappropriation of Rs. 1.16 lakhs.

	Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
	Rs.	Rs.	Rs.
Major Heads "42—Multipurpose River Schemes", "43—Irrigation, Navigation, Embankment and Drainage Works (Commercial)", "44—Irrigation, Navigation, Embankment and Drainage Works (non-Commercial)", "98—Capital Outlay on Multipurpose River Schemes", "99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial) and "100—Capital Outlay on Irrigation, Navigation, Embankment, and Drainage Works (non-Commercial)".			
Voted—			
	Rs.		
Gross—			
Original	8,15,75,000	7,76,12,035	- 39,62,965
Supplementary .. ..	..	
Deductions—			
Original	- 27,000	- 1,28,279	- 1,01,279
Supplementary .. ..	..	
Net—			
Original	8,15,48,000	7,74,83,756	- 40,64,244
Supplementary .. ..	..	
Amount surrendered during the year (March, 1963)			15,36,483
Charged—			
Original	1,000	243	- 757
Supplementary .. ..	..	

Notes and Comments—**Voted Grant.**

(i) Lump surrender of saving—Out of the total sum of Rs. 15.36 lakhs surrendered, a sum of Rs. 4.21 lakhs was surrendered in lump without distributing the same over the primary units of appropriation concerned.

The requisite distribution though called for by Audit was not furnished by the controlling authority. There was thus no scope for conducting proper Appropriation Audit under the heads actually affected by the surrender.

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

	Total Grant	Actual Expenditure.	Excess + Saving—
			(In lakhs of rupees)
"44—Irrigation, Navigation, Embankment and Drainage Works—(Non-Commercial)".			

A. IRRIGATION WORKS—DEVELOPMENT SCHEMES—**Third Five-Year Plan—**

O.	17.48	4.97	4.69	- 0.28
R.	- 12.51			

The total saving of Rs. 12.79 lakhs in the original provision (75.2 per cent.) was stated to be mainly due to non-implementation of certain schemes owing to non-completion of preliminaries (Rs. 4.15 lakhs) and non-receipt of approval of the Government in certain cases (Rs. 7.40 lakhs).

Grant No. 33.—Irrigation—contd.

The names of the major schemes which remained un-implemented are given below :—

Name of the Schemes-	Provision.		
	(In lakhs of rupees.)		
(1) Survey and Investigation for preparation of Irrigation Schemes ..	2.00		
(2) Construction of Office buildings and quarters for Engineers and staff under North Bengal Circle.	1.00		
(3) Construction of buildings for shifting of headquarters of East Suburban Division from Calcutta to Hashnabad	2.00		
(4) Construction of buildings for shifting of headquarters of West Suburban Division from Calcutta to Kakdwip	2.00		
(5) Residential quarters of Engineers and staff in Sundarbans ..	2.81		
	Total Grant.	Actual Ex-penditure.	Excess + Saving—
			(In lakhs of rupees).

B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—

(i)—Works—

(a)—New works and works in progress—

O.	3.76	} 1.41	0.74	-0.67
R.	-2.35			

The total saving of Rs. 3.02 lakhs in the original provision (80.3 per cent.) was stated to be mainly due to (i) non-finalisation of tenders (Rs. 0.44 lakh), (ii) suspension of work for want of materials (Rs. 1.38 lakhs) and (iii) non-execution of works for want of contractors (Rs. 0.64 lakh).

B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—

Third Five-Year Plan—

O	32.52	} 18.40	15.87	-2.53
R	-14.12			

The total saving of Rs. 16.65 lakhs in the original provision (51.2 per cent.) was stated to be mainly due to smaller expenditure on certain schemes consequent on (i) non-sanction or non-finalisation of estimates (Rs. 5.00 lakhs), (ii) non-payment of land charges to the anticipated extent owing to delay in finalisation of land acquisition proceedings (Rs. 2.00 lakhs), and (iii) non-availability of possession of suitable land for earth-work (Rs. 1.80 lakhs) and partial implementation of scheme No. (3) mentioned below (Rs. 1.18 lakhs) for want of survey data.

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

Name of the schemes.	Provision.	Amount of Saving.
	(In lakhs of rupees.)	
(1) Minor Drainage Schemes	15.25	8.19
(2) Soil Conservation Schemes in Kaloghai and other areas ..	6.09	4.87
(3) Investigation and model experiment for preparation of schemes improving navigation in the Rupnarayan	3.00	1.18

Major Head "98—Capital Outlay on Multipurpose River Schemes".

DEVELOPMENT SCHEMES—

A—Third Five-Year Plan—Suspense—

O	20.00	} 1.50	0.25	-1.25
R	-18.50			

The total saving of Rs. 19.75 lakhs in the original provision (98.75 per cent.) was stated to be due to non-allocation of the expenditure on land charges to the works concerned, for want of details.

				Total Grant.	Actual Expenditure.	Excess + Saving—
(In lakhs of rupees.)						
DEVELOPMENT SCHEMES—						
II—Barrage and Irrigation Works—						
O.	..	..	48.79	16.05	13.90	—2.15
R.	..	..	—32.74			

The total saving of Rs. 34.89 lakhs in the original provision (71.5 per cent.) was stated to be mainly due to inclusion of larger provision in the original budget despite lower estimate furnished by the local officer.

In the preceding two years also, the savings under the Group Head were Rs. 12.81 lakhs (55.3 per cent. of the provision) and Rs. 35.50 lakhs (83.9 per cent. of the provision).

Major Head "99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)".

A—IRRIGATION WORKS—DEVELOPMENT SCHEMES—

**Third Five-Year Plan—Irrigation and Power—
—Irrigation—**

Spill over from the Second Five-Year Plan—

O.	21.00	3.67	6.49	+2.82
R.	—17.33			

The net saving of Rs. 14.51 lakhs in the original provision (69.1 per cent.) was attributed to (i) late starting of the work of the Saharajore Irrigation Scheme due to delay in finalisation of tender (Rs. 6.70 lakhs), and (ii) less expenditure on Karatowa Talma Irrigation Scheme on account of non-payment of land charges and non-taking up of the construction of the Railway Bridges by the Railway Authorities (Rs. 6.63 lakhs) which formed a component part for execution of the Scheme, and non-finalisation of the Bandhu River Irrigation Scheme (Rs. 4.00 lakhs).

The reduction of the provision by Rs. 17.33 lakhs proved excessive as the same converted the saving into a final excess of Rs. 2.82 lakhs over the total provision.

**B—NAVIGATION AND DRAINAGE WORKS—
—DEVELOPMENT SCHEMES—**

**Third Five-Year Plan—Drainage and anti-
Water logging Schemes—**

Spill over from the Second Five-Year Plan—

O.	30.55	23.73	16.96	—6.77
R.	—6.82			

The total saving of Rs. 13.59 lakhs in the original provision (44.5 per cent.) was stated to be due mainly to non-implementation of the (i) Northern Salt Lake Polder Scheme (Rs. 5.00 lakhs) and (ii) Closure of creeks in Sagar Islands in 24-Parganas District (Rs. 3.00 lakhs) for want of administrative approval and the Sealdah Basin Drainage Scheme for want of sanction (Rs. 5.00 lakhs).

	Total Grant.	Actual Expenditure.	Excess + Saving—
			(In lakhs of rupees.)
▲—IRRIGATION WORKS—DEVELOPMENT SCHEMES—			

(a) Third Five-Year Plan—Irrigation and Power—

A—Irrigation—Development of River Research Institute—

O.	3.00	}	1.37	0.54	—0.83
R.	—1.63				

The total saving of Rs 2.46 lakhs in the original provision (82.0 per cent.) was stated to be due to late receipt of administrative approval for the third phase of the work.

(iii) In the following case, the credits exceeded the original estimates to a substantial extent :—

Major Head “98—Capital Outlay on Multi-purpose River Schemes”.

Suspense—

O.	—15.00	}	—17.53	—37.80	—20.27
R.	—2.53				

The reasons for the excess credits of Rs. 22.80 lakhs were not intimated by the controlling authority. The additional provision of—Rs. 2.53 lakhs made by reappropriation on the 29th March, 1963, proved much inadequate to cover the excess credits.

(iv) **Pro-rata distribution.**—In an Irrigation Division, works of different classes chargeable to Capital and Revenue and other heads of account are executed. The same establishment of the Division supervises the construction and maintenance of all such works. It is not possible to calculate with any degree of accuracy the time spent by such establishment for the supervision of each class of works and apportion their pay, leave salary, etc., amongst the different heads of account according to the time spent. To arrive at the best approximation, the general principle for regulating establishment charges are—

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

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

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

The following is the pro-rata distribution of charges for the year 1962-63 :—

Major Head.	Establishment charges.	Tools and Plant.
	(In lakhs of rupees.)	
43—Irrigation, etc. (Commercial)	5.34	0.66
44—Irrigation, etc. (non-Commercial)	20.91	3.29
99—Capital Outlay on Irrigation, etc. (Commercial)	2.45	0.47
100—Capital Outlay on Irrigation, etc. (non-Commercial)	10.56	1.36
42—Multipurpose River Schemes	0.49	..
98—Capital Outlay on Multipurpose River Schemes	0.49	..
Total	40.24	5.78

(v) **Review of the Establishment and Tools and Plant charges of the Irrigation and Waterways Department.**—The gross charges on account of establishment and Tools and Plant of the Department of Irrigation and Waterways during the year 1962-63, excluding those incurred on special Establishment entertained for Rivor Research, (the Mayurakshi Reservoir Project and the Kangsabati Reservoir Project,) as well as for collection of Revenue, amounted to Rs.55.86 lakhs and Rs. 5.06 lakhs respectively which formed 19.2 per cent. and 1.7 per cent. respectively of the total works outlay of Rs. 2,91.06 lakhs.

During the year, Rs. 0.73 lakh was recovered on account of establishment charges for work done on behalf of Private Bodies, etc. The net Establishment and Tools and Plant charges amounted to Rs. 55.13 lakhs and 5.06 lakhs respectively and were 18 per cent. and 1.7 per cent. of the total works outlay.

The following table shows the figures of these charges for the years 1960-61, 1961-62 and 1962-63 and their percentages to the works outlay for these years :—

Serial No.	Head of Account and year.		Works Outlay.	Establishment charges.	Percentage of establishment charges to works outlay.	Tools and Plant charges.	Percentage of Tools and Plant charges to works outlay.
(1)	(2)		(3)	(4)	(5)	(6)	(7)
(In lakhs of rupees.)							
1.	43—Irrigation, Navigation, Embankment and Drainage Works (Commercial)—						
	1960-61	.. ..	15.78	9.77	61.9	0.77	4.9
	1961-62	.. ..	17.47	9.73	55.6	0.48	2.7
	1962-63	.. ..	23.15	5.34	23.1	0.66	2.9
2.	44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—						
	1960-61	.. ..	71.89	21.46	29.8	3.28	4.6
	1961-62	.. ..	172.62	30.76	17.8	3.88	2.3
	1962-63	.. ..	190.72	36.29	19.0	2.57	1.4
3.	99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)—						
	1960-61	.. ..	11.25	2.04	18.2	0.40	3.6
	1961-62	.. ..	5.98	1.22	20.5	0.12	2.0
	1962-63	.. ..	20.97	2.93	14.0	0.47	2.2
4.	100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—						
	1960-61	.. ..	52.23	9.87	18.9	1.97	3.8
	1961-62	.. ..	60.98	11.20	18.3	1.43	2.3
	1962-63	.. ..	56.22	10.57	18.8	1.36	2.4

(vi) **Suspense**—The Group 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 1962-63 under this head were under the detailed heads: (1) Purchases, (2) Stock, (3) Miscellaneous Public Works Advances and (4) Workshop Suspense. The transactions under each of these detailed heads are explained below:—

(1) **Purchase**—When materials are received from a supplier, from another division or department for a specific work or for stock, their value is credited to “Purchase” 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 “Purchase”, therefore, shows a negative (credit) balance which represents the value of stores received but not paid for.

(2) **Stock**—The head is charged with all expenditure connected with the acquisition of stock 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.

(3) **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.

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

The transactions under each unit of Suspense for the year 1962-63 are exhibited below:—

Major head and Detailed Units.	Opening balance.	Debits during the year.	Credits during the year.	Net actuals.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)
(In lakhs of rupees)					
42—Multipurpose River Schemes—C—Other Revenue Expenditure.					
Purchase	08	2.04	1.31	0.73	2.81
Miscellaneous Public Works Advances	—0.39	..	..	..	—0.39
Stock	—0.32	1.27	1.05	0.22	—0.10
Total	1.37	3.31	2.36	0.95	2.32
44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).					
Purchase	—17.17	25.67	27.83	—2.16	—19.33
Miscellaneous Public Works Advances	6.83	4.33	3.81	0.52	7.35
Stock	11.73	13.04	14.63	—1.59	10.14
Total	1.39	43.04	46.27	—3.23	—1.84

Grant No. 33.—Irrigation—concl'd.

79

Major head and Detailed Units.	Opening balance.	Debits during the year.	Credits during the year.	Net actuals.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)
(In lakhs of rupees)					
98—Capital Outlay on Multipurpose River Schemes—Mayurakshi Reservoir Project.					
<i>Dam.</i>					
Purchase	—7·40	3·94	4·02	—0·08	—7·48
Miscellaneous Public Works Advances	1,66·19	1,39·73	1,39·73	..	1,66·19
Stock	0·12	4·08	3·75	0·33	0·45
Total ..	1,58·91	1,47·75	1,47·50	0·25	1,59·16
<i>Barrage and Irrigation.</i>					
Purchase	—14·04	16·98	16·85	0·13	—13·91
Miscellaneous Public Works Advances	13·53	5·74	9·73	—3·99	9·54
Stock	1·83	2·08	1·57	0·51	2·34
Total ..	1·32	24·80	28·15	—3·35	—2·03
<i>Kangsabati Reservoir Project.</i>					
Purchase	—63·78	45·00	59·89	—14·89	—78·67
Miscellaneous Public Works Advances	7·30	1·68	2·59	—1·31	5·99
Stock	92·55	69·98	91·23	—21·25	71·30
Workshop Suspense ..	0·35	—0·35	..	—0·35	..
Total ..	36·42	1,16·31	1,54·11	—37·80	—1·38

Grant No. 34.—Public Works.

				Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
				Rs.	Rs.	Rs.
Major Head "50—Public Works".						
Voted—						
				Rs.		
Gross—						
Original	5,99,34,000	}	6,19,34,000	5,22,57,549	—96,76,451	
Supplementary	20,00,000					
Deductions—						
Original	—99,98,000	}	—99,98,000	—79,35,315	+ 20,62,685	
Supplementary .. ..	..				
Net—						
Original	4,99,36,000	}	5,19,36,000	4,43,22,234	—76,13,766	
Supplementary	20,00,000					
Amount surrendered during the year (March, 1963) .. ..	..	..	..	..	11,97,858	
Charged—						
Original	14,31,000	}	16,09,000	14,73,211	—1,35,789	
Supplementary	1,78,000					
Amount surrendered during the year (March, 1963) .. ..	..	..	..	..	4,954	

Notes and comments—**Voted Grant.**

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

(In lakhs of rupees.)

B—ORIGINAL WORKS—**Communication—**

O.	1,29.25	}	93.32	92.39	—0.93
R.	—35.93				

The total saving of Rs. 36.86 lakhs in the original provision (28.5 per cent.) was mainly due to (i) low tender rates, shortage of road rollers, etc. (Rs. 4.24 lakhs), and (ii) in adequate procurement of road materials owing to wagon difficulties and non-finalisation of land acquisition proceedings, etc. (Rs. 29.97 lakhs).

J—DEVELOPMENT SCHEMES—**J(iii) Second Five-Year Plan
(Committed expenditure)—**

J(iii)-10—Public Works 36.00 .. 7.51 .. —28.49

**J(v)—Centrally-sponsored Schemes—
(Centre's share)****Construction of State Roads of economic or
Inter State importance (spill over)—**

O.	2.95	}	2.06	1.99	—0.07
R.	—0.89				

The provision for maintenance cost is generally calculated on percentage basis on the total outlay on works. The savings under the Group Heads J(iii)-10 and J(v) in the original provisions of Rs. 36.00 lakhs (79.1 per cent.) and Rs. 2.95 lakhs (92.5 per cent.) respectively were

mainly due to non-utilisation of the provision for newly constructed roads and buildings. The reasons for non-surrender of the saving of Rs. 28.49 lakhs under J(iii)-10 were not furnished by the controlling authority.

(ii) In the following Group Heads, the expenditure exceeded the provision to a substantial extent.

				Total Grant.	Actual Expenditure.	Excess + Saving—
				(In lakhs of rupees.)		
D—REPAIRS—						
O.	..	..	2,12.92	} 2,07.46	2,39.04	+31.58
R.	..	..	—5.46			

The excess was mainly due to payment of some outstanding railway claims and increased demand for repair works.

J—DEVELOPMENT SCHEMES—

J(1)—First Five-Year Plan (Committed expenditure)—

J(1)-7—Public Works—

O.	68.75	} 80.46	96.69	+16.23
S.	..	..	4.00	
R.	..	..	7.71	

The excess was explained as due to increased expenditure on maintenance of roads constructed during the First Five-Year Plan period.

In view of the final excess of Rs. 16.23 lakhs, the supplementary grant of Rs. 4.00 lakhs and additional fund of Rs. 7.71 lakhs provided by reappropriation as late as on the 30th March, 1963, proved inadequate.

(iii) In the following cases, the recoveries/credits exceeded the original estimates to a substantial extent :—

E—ESTABLISHMENT—

E-1—*Deduct*—Establishment charges recoverable from other Governments, Departments etc.

O.	—8.16	} —17.00	—23.29	—6.29
R.	—8.84			

The increased recovery of Rs. 15.13 lakhs over the original estimate was due to execution of more work than anticipated on behalf of other Departments and Local Bodies.

F—TOOLS AND PLANT—

F-1—*Deduct*—Recoveries of Tools and Plant—

O.	—1.00	} —1.20	—4.05	—2.85
R.	—0.20			

The increased recovery was due to execution of more emergency work in the State.

Grant No. 34.—Public Works—*contd.*

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

H—SUSPENSE—

Voted—

O.	—0.50	} 0.78	—74.65	—75.43
R.	1.28			

The excess credits amounted to Rs. 74.15 lakhs. The reasons for this and for not providing these credits in the Budget and subsequently during the year have not been intimated by the department.

(iv) In the following case the recoveries fell largely short of original estimates :—

I—*Deduct*—Amount met from subvention from Central Road Fund—

O.	—90.64	} —60.66	—51.88	+8.78
R.	29.98			

The short-fall in recovery was due mainly to non-execution of works owing to shortage of rollers, inadequate procurement of road materials and non-finalisation of Land Acquisition proceedings.

In view of the final excess of Rs. 8.78 lakhs, the reduction of the provision by reappropriation of Rs. 29.98 lakhs as late as on the 30th March, 1963, proved inadequate.

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

The gross Establishment and Tools and Plant charges of the Public Works Department during the year 1962-63 amounted to Rs. 79.67 lakhs and Rs. 17.16 lakhs respectively against the total works outlay of Rs. 8,88.01 lakhs, i.e., 9.0 and 1.9 per cent. respectively of the total works outlay.

Amounts of Rs. 23.29 lakhs and Rs. 4.06 lakhs were recovered on account of Establishment and Tools and Plant charges respectively for works done on behalf of Private Bodies and other Departments and Governments.

The percentages of net Establishment and Tools and Plant charges to Works Outlay for the years 1960-61, 1961-62 and 1962-63 are compared below :—

(In lakhs of rupees.)						
Year.		Works Outlay.	Establishment charges.	Percentage to Works Outlay.	Tools and Plant Charges.	Percentage to Works Outlay.
1960-61	..	7,93.38	46.71	5.9	11.23	1.4
1961-62	..	8,56.19	58.51	6.8	15.88	1.9
1962-63	..	8,88.01	56.38	6.3	13.10	1.5

(vi) **Subvention from Central Road Fund**—This Fund is credited with subventions^s made by the Central Government from Funds created from the additional revenue derived from enhanced duties on motor spirit as a result of the recommendations of the Indian Road Development Committee to the State Government for expenditure on substantial improvement of roads and bridges and construction of new roads and bridges. This Fund 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 was not furnished by the Administrator of the Fund.

(vii) **Suspense**—The Group Head "Suspense" accommodates interim transactions for purchase and supply of materials for construction and maintenance work of roads and buildings under Public Works Department. The nature and accounting procedure of the transactions under this head have been explained at page 78 of the Appropriation Accounts. A sum of —Rs. 74.51 lakhs was adjusted during the year against the original provision of —Rs. 0.41 lakh which was subsequently modified to Rs. 0.93 lakh by obtaining a supplementary appropriation of Rs. 0.06 lakh and by reappropriation of Rs. 1.28 lakhs.

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

Major Head and Detailed Units.	Opening balance.	Debits during the year.	Credits during the year.	Net actuals.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)
50—Public Works.					
(In lakhs of rupees.)					
Voted—					
Purchase ..	—3,38.41	4,06.04	5,91.55	—1,85.51	—5,23.92
Miscellaneous Public Works Advances	63.09	1,87.27	91.21	96.06	1,59.15
Stock ..	1,37.35	3,76.70	3,61.90	14.80	1,52.15
Total ..	—1,37.97	9,70.01	10,44.66	—74.65	—2,12.62
Charged—					
Purchase ..	—0.30	1.06	1.03	0.03	—0.27
Miscellaneous Public Works Advances.	0.26	0.11	0.05	0.06	0.32
Stock ..	0.08	0.33	0.28	0.05	0.13
Total ..	0.04	1.50	1.36	0.14	0.18

Charged Appropriation.

In view of the final saving of Rs. 1.36 lakhs in the charged appropriation, the additional fund of Rs. 1.78 lakhs obtained on the 30th March, 1963, by a supplementary appropriation proved excessive.

This was mainly under the following Group Head :—

	Total Approp-riation.	Actual Ex-penditure.	Excess + Saving —
(In lakhs of rupees.)			
D—REPAIRS—			
O. ..	6.22	6.67	—1.16
S. ..	1.61		
	7.83		

The reasons for the final saving of Rs. 1.16 lakhs were not intimated by the controlling officer.

Grant No. 35.—Ports and Pilotage—(All Voted)

				Total Grant.	Actual Expenditure.	Excess+ Saving—
				Rs.	Rs.	Rs.
Major Head "53—Ports and Pilotage"—						
				Rs.		
Gross—						
Original .. ..	..	..	12,96,000	19,90,900	15,73,496	—4,17,404
Supplementary .. ..	..	..	6,94,900			
Deductions—						
Original .. ..	..	..	—17,000	—17,000	—60,582	—43,582
Supplementary .. ..	..	..	..
Net—						
Original .. ..	..	..	12,79,000	19,73,900	15,12,914	—4,60,986
Supplementary .. ..	..	..	6,94,900			

Notes and comments.

The saving of Rs. 4.61 lakhs in the total provision (23.4 per cent.) occurred mainly under the Group Heads mentioned below :—

(In lakhs of rupees.)

(a) E—WORKS—

O.	0.10	0.89	0.24	—0.65
S. .. ..	..	..	1.03	
R. .. ..	..	..	—0.24	

The reasons for the total saving of Rs. 0.89 lakh in the provision (78.8 per cent.) were not furnished ; the major portion of the saving (Rs. 0.65 lakh) remained unsurrendered.

The supplementary grant of Rs. 1.03 lakhs obtained as late as on the 30th March, 1963 proved largely in excess of the requirement.

(b) F—DEVELOPMENT SCHEMES—**Third Five-Year Plan—****Contribution to the Ganga-Brahmaputra
Water Transport Board—**

S.	4.00	4.00	..	—4.00
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The provision was obtained for payment of contribution to the Ganga-Brahmaputra Water Transport Board. The reasons for non-payment of contribution as well as non-surrendering the saving were not received from the controlling authority.

Grant No. 36.—Famine Relief.

85

			Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving —	
			Rs.	Rs.	Rs.	
Major Head "64—Famine Relief"						
Voted—						
			Rs.			
Gross—						
Original .. ..	..	2,59,28,100	} 5,23,37,100	5,67,78,930	+ 44,41,830
Supplementary ..	..	2,64,09,000			
Deductions—						
Original .. ..	..	—3,66,100	} —3,66,100	—80,00,000	—76,33,900
Supplementary ..	..	..		
Net—						
Original .. ..	..	2,55,62,000	} 5,19,71,000	4,87,78,930	—31,92,070
Supplementary ..	..	2,64,09,000			
Amount surrendered during the year (March, 1963)				18,80,955
Charged—						
Original .. ..	..	..	} 1,811	382	—1,429
Supplementary ..	..	1,811			

Notes and Comments—

Voted Grant

(i) In view of the final saving of Rs. 31.92 lakhs in the voted grant, the supplementary grant of Rs. 2,64.09 lakhs obtained as late as on the 30th March, 1963 proved excessive.

(ii) In the following Group Head, the expenditure exceeded the provision by a substantial amount :—

(In lakhs of rupees).

A—FAMINE RELIEF—

A-2—Gratuitous Relief—

A-2(3)—At the houses of the people—

O	60.00	} 2,28.00	2,64.94	+ 36.94
S	1,68.00			

The final excess was stated to be due to larger adjustment of departmental bills for supplies made by the Food Department.

In view of the final excess of Rs. 36.94 lakhs, additional fund provided by supplementary grant under this Group Head as late as on 30th March, 1963 proved inadequate.

Grant No. 36.—Famine Relief—contd.

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

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

(In lakhs of rupees.)

A—FAMINE RELIEF—

A-1—Salaries and Establishment—

A-1(e)—Distribution of seeds—

O	5.09	}	2.46	2.23	-0.23
R	-2.63				

The total saving of Rs. 2.86 lakhs in the original provision was stated to be due to non-purchase of estimated quantities of paddy and rabi seeds by local officers owing to non-availability of stock in the local market.

A-2—Gratuitous Relief—

A2(7)—Free or concessional supply of seeds—

O	3.66	}	4.00	0.28	-3.72
S	0.34				

The net saving of Rs. 3.38 lakhs in the original provision (91.3 per cent.) was due to less distribution of seeds during the year, consequent on smaller purchase of seeds under Group Head A1(e).

The final saving of Rs. 3.72 lakhs was not surrendered.

In the preceding two years also, the savings under this Group Head were Rs. 3.64 lakhs (99.5 per cent. of the original provision) and Rs. 3.68 lakhs (100 per cent. of the provision).

A3—Miscellaneous—

A3(4)—Model Village Scheme

O	52.98	}	35.43	33.26	-2.17
R	-17.55				

The total saving of Rs. 19.72 lakhs was explained as due to slow progress of work owing to non-availability of controlled commodities and failure of participants (local people) to go ahead with the construction work according to schedule (Rs. 2.17 lakhs) and curtailment of expenditure owing to National Emergency (Rs. 17.55 lakhs).

A7—Lump provision for increase of pay	1.70	-1.70
---------------------------------------	----	----	------	----	----	-------

The lump provision under this Group Head was made for eventual transfer to various other heads within the grant where there might be any excess due to increase of pay of the staff as a result of revision of pay scales. But the provision was neither re-appropriated nor surrendered. This was explained as due to some misapprehension amongst the controlling departments concerned.

(iv) In the following case, the anticipated Central assistance amounting to Rs. 3.66 lakhs was not received as the Government of India declined to allow such assistance to the State Government :

A—FAMINE RELIEF.

A1(e)(i) Deduct—Recoveries of cost of free distribution and concessional supply of seeds.

O	-3.66	}	-2.38	..	+2.38
R	1.28				

(v) **Famine Insurance Fund**—This fund was created by the Government of Bengal under the Bengal Famine Insurance Fund Act, 1937, with effect from the year 1938-39 with an initial contribution of Rs. 10 lakhs from the State revenues. Further contributions to the Fund from the State revenues amounted to Rs. 2·03 lakhs in 1939-40 and Rs. 2·00 lakhs in 1940-41.

The Fund is intended to meet the expenditure on the relief of famine and of distress caused by serious drought, flood, earthquake and other natural calamities. The corpus of the fund consists of the contributions made by Government from time to time and the interest accrued on the securities in which the sums at credit of the Fund are invested.

During 1962-63 an amount of Rs. 80·00 lakhs was paid by Government as contribution to the Fund and an equal amount was debited to it.

The balance at the Credit of the Fund as on the 31st March, 1963 was Rs. 21·13 lakhs.

An account of the Fund is given in Statement No. 16 of the Finance Accounts of West Bengal, 1962-63.

Grant No. 37.—Pensions and Other Retirement Benefits.

		Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
		Rs.	Rs.	Rs.
Major Heads "65—Pensions and other Retirement Benefits" and "120—Payment of commuted value of Pensions."				
Voted—				
Gross—				
	Rs.			
Original	1,85,87,000	1,85,87,000	1,97,13,307	+ 11,26,307
Supplementary .. ..	..		
Deductions—				
Original	—2,90,000	—2,90,000	—4,48,791	— 1,58,791
Supplementary .. ..	..		
Net—				
Original	1,82,97,000	1,82,97,000	1,92,64,516	+ 9,67,516
Supplementary .. ..	..		
Amount surrendered during the year (March, 1963) ..				6,38,500
Charged—				
Original	2,31,000	2,39,000	2,32,510	— 6,490
Supplementary	8,000			
Amount surrendered during the year (March, 1963) ..				5,000

Notes and Comments—

Voted Grant.

(i) The surrender of Rs. 6·39 lakhs in the voted grant made on the 30th March, 1963, did not prove justified since no amount was available for surrender and the actual expenditure exceeded the total grant by Rs. 9,67,516 which requires to be regularised.

(ii) The excess was the result of excesses totalling Rs. 18.27 lakhs over the provision of Rs. 1,67.21 lakhs under 8 sub-heads, partly counter-balanced by savings amounting to Rs. 2.20 lakhs in the provision of Rs. 4.65 lakhs made under 5 sub-heads and surrender of Rs. 6.39 lakhs within the grant.

(a) The excess was mainly due to adjustments towards the close of the year of unanticipated debits received from other State Governments for payments made on behalf of this State, under the sub-head indicated below :—

				Total Grant	Actual Expenditure.	Excess+ Saving—
(In lakhs of rupees.)						
A—SUPERANNUATION AND RETIRED ALLOWANCES—						
A(i)—Other Pensions—						
O	..	..	1,34.00	} 1,30.00	1,45.09	+15.09
R	..	..	—4.00			

(b) The other sub-heads under which excesses occurred are indicated below :—

A(ii)—Other pensions transferred from East Pakistan, etc.—						
Undivided Bengal Pension	..	..	1.60	1.61	+0.01	
A(iii) Undivided Bengal and East Pakistan Pension—						
A(iii)(a)—Pre-Partition	..	..	2.60	2.65	+0.05	

B—COMPASSIONATE ALLOWANCE—

O	0.50	} 0.60	0.61	+0.01
R	0.10			

C—DONATIONS TO PROVIDENT FUNDS—

O	2.91	} 1.91	2.01	+0.10
R	—1.00			

D—GRATUITIES—

D(i)—Death Gratuity—

O	25.00	} 24.00	26.70	+2.70
R	—1.00			

The excess was attributed mainly to larger drawals of death gratuity towards the end of the year.

E—PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES—	0.30	0.33	+0.03
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J—PAYMENTS OF COMMUTED VALUE OF PENSIONS—PAYMENTS IN INDIA—

O	7.70	} 6.20	6.48	+0.28
R	—1.50			

(iii) In the following case the recovery exceeded the original estimate to a substantial extent—

I. Deduct—Pensionary charges transferred to Commercial Departments—

O	—2.90	} —3.30	—4.41	—1.11
R	—0.40			

The total excess recovery of Rs. 1.51 lakhs representing 52.1 per cent. of the original provision was attributed mainly to transfer of larger pensionary charges to the Commercial Departments.

Grant No. 38.—Privy Purses and Allowances of Indian Rulers 89
—(All Voted)

	Total Grant.	Actual Expenditure.	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Head "67—Privy Purses and Allowances of Indian Rulers."			
Rs.			
Original 1,70,000	} 1,70,000	1,50,166	- 19,834
Supplementary			
Amount surrendered during the year (March, 1963)	..	..	17,920

Grant No. 39.—Stationery and Printing—(All Voted)

	Total Grant.	Actual Expenditure.	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Head "68—Stationery and Printing".			
Rs.			
Gross—			
Original 98,68,000	} 98,68,000	90,21,051	- 8,46,949
Supplementary			
Deductions—			
Original -6,01,000	} -6,01,000	- 4,82,975	+ 1,18,025
Supplementary			
Net—			
Original 92,67,000	} 92,67,000	85,38,076	- 7,28,924
Supplementary			
Amount surrendered during the year (March, 1963)		..	1,08,768

Notes and Comments—

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

(In lakhs of rupees.)

D—PURCHASE OF STATIONERY STORES—

D(i)—Purchase of Stationery Stores—

Gross—

O 43.50	} 44.14	37.47	- 6.67
R 0.64			

The reasons for the net saving of Rs. 6.03 lakhs were not furnished by the controlling authority.

(ii) In the following case, the recovery fell short of the original estimate :

D(ii)—Deduct—Value of Stationery supplied to other Governments and Paying Departments—

O -6.00	} -6.49	- 4.83	+ 1.66
R -0.49			

The reasons for the shortfall in recovery were not furnished by the controlling authority.

Grant No. 40.—Forest —(All Voted)

Major Head "70—Forest"				Total Grant.	Actual Expenditure.	Excess+ Saving—
				Rs.	Rs.	Rs.
Gross—						
Original	..	..	1,98,93,000	1,98,93,000	1,61,49,129	-37,43,871
Supplementary	..	..	..
Deductions—						
Original	..	..	-28,72,000	-28,72,000	-17,64,499	+11,07,501
Supplementary	..	..	..
Net—						
Original	..	..	1,70,21,000	1,70,21,000	1,43,84,630	-26,36,370
Supplementary	..	..	..
Amount surrendered during the year (March, 1963)				..	..	25,48,700

Notes and Comments—

(i) The saving of Rs. 26.36 lakhs in the original provision (15.5 per cent.) was stated to be due to non-finalisation of the proposal for establishment of a Particle Board Plant at Siliguri owing to non-release of required foreign exchange by the Government of India.

(ii) In the following Group Head, the recovery fell short of the original estimate by Rs. 11.26 lakhs :

(In lakhs of rupees.)

A—CONSERVANCY AND WORKS—

A-VIII—Deduct—Amount recoverable from other Governments, Departments, etc.—

O	-28.26	-17.12	-17.00	+0.12
R	11.14			

The reasons for the shortfall in recovery were not furnished by the controlling officer.

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

A—CONSERVANCY AND WORKS—

A-V—Miscellaneous—

O	32.19	23.52	23.62	+0.10
R	-8.67			

The net saving of Rs. 8.57 lakhs in the original provision (26.6 per cent.) was stated to be due mainly to less purchase of forest produce owing to less demand of sleepers from Railway authorities.

F—DEVELOPMENT SCHEMES—

F(i)—Third Five-Year Plan—

O	83.00	48.11	47.65	-0.46
R	-34.89			

The total saving of Rs. 35.35 lakhs in the original provision (42.5 per cent.) was stated to be due to non-finalisation of the proposal for (i) establishment of a Particle Board Plant at Siliguri due to non-release of the required foreign exchange by the Government of India (Rs. 24.24 lakhs), (ii) non-finalisation of the Scheme for Construction of a Ropeway (Rs. 5.00 lakhs) and (iii) non-implementation of a number of development schemes under the Third Five-Year Plan, e.g., Nature Conservation, Timber operation and Forest utilisation, Soil conservation in denuded Forests and Fire Protection Scheme, etc. (Rs. 5.65 lakhs).

Grant No. 41.—Miscellaneous—Contributions.

91

				Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
				Rs.	Rs.	Rs.
Major Head "71—Miscellaneous"						
				Rs.		
Voted—						
Original	..	..	1,89,12,000	} 3,59,72,000	3,49,54,293	-10,17,707
Supplementary	..	..	1,70,60,000			
Amount surrendered during the year (March, 1963)				..	..	8,91,257
Charged—						
Original	..	..	8,03,000	} 8,08,000	6,38,040	-1,69,960
Supplementary	..	..	5,000			
Amount surrendered during the year (March, 1963)				..	..	99,098

Notes and Comments—

Charged Appropriation

In the charged appropriation, the saving of Rs. 1.70 lakhs formed 21 per cent. of the total appropriation. This was stated to be due mainly to non-receipt of accurate estimates from the local officers (Rs. 0.75 lakh) and less realisation of fines and consequent short payment to the local bodies (Rs. 0.79 lakh) under the Group Head indicated below—

(In lakhs of rupees.)

B—Miscellaneous Contributions—

Charged—

O	8.03	} 7.09	6.38	-0.71
S	..	..	0.05	
R	..	..	-0.99	

Grant No. 42.—Miscellaneous—Other Miscellaneous Expenditure.

				Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
				Rs.	Rs.	Rs.
Major Heads "71—Miscellaneous" and "109— Capital Outlay on other works".						
Voted—						
				Rs.		
Gross—						
Original	..	..	17,20,44,000	} 17,20,44,000	15,39,01,967	-1,81,42,033
Supplementary	..	..	..
Deductions—						
Original	..	..	-27,65,000	} -27,65,000	-39,49,965	-11,84,965
Supplementary	..	..	..
Net—						
Original	..	..	16,92,79,000	} 16,92,79,000	14,99,52,002	-1,93,26,998
Supplementary	..	..	..
Amount surrendered during the year (March, 1963)						1,62,64,298
Charged—						
Original	..	..	2,03,000	} 3,15,000	34,606	-2,80,394
Supplementary	..	..	1,12,000			
Amount surrendered during the year (March, 1963)						3,740

92 Grant No. 42.—Miscellaneous—Other Miscellaneous Expenditure—*contd*

Notes and Comments—

Voted Grant

(i) The saving of Rs. 1,93.27 lakhs in the voted grant formed 11.4 per cent. of the original provision.

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

	Total Grant.	Actual Expenditure.	Excess+ Saving—
			(In lakhs of rupees.)
71—Miscellaneous—G—Miscellaneous and Unforeseen charges.			
G. 4—Expenditure in connection with West Bengal National Volunteer Force—			

G. 4(VII)(a)—District Battalions—

O	12.17	}	5.81	6.04	+0.23
R	-6.36				

The net saving of Rs. 6.13 lakhs in the original provision (50.4 per cent.) was stated to be mainly due to the following reasons :—

(a) Periodical parades of the District Battalion Volunteers were not hold since October, 1962 due to their mobilisation for National Emergency resulting in less expenditure on travelling allowance, honoraria, etc. (Rs. 3.92 lakhs) and

(b) the Collective Training Camp of the volunteers was not organised due to National Emergency (Rs. 2.60 lakhs).

N—DEVELOPMENT SCHEMES—

N(1)—Third Five-Year Plan—

N(i)I— Village Panchayats—

O	35.00	}	5.58	5.44	-0.14
R	-29.42				

The total saving of Rs. 29.56 lakhs in the original provision (84.5 per cent.) was stated to be mainly due to (i) non-payment of grants to the Anchal Panchayats due to postponement of all the Panchayat Elections consequent on National Emergency (Rs. 23.42 lakhs) and (ii) non-implementation of the training scheme due to National Emergency (Rs. 6.00 lakhs).

N(i)III—Miscellaneous—

O	50.00	}	44.42	44.45	+0.03
R	-5.58				

The net saving of Rs. 5.55 lakhs in the original provision (11.1 per cent.) was stated to be due to curtailment of assistance to Municipalities for Improvement of Municipal Roads on account of National Emergency.

N(i)IV—Social Welfare—Social Defence—

O	8.23	}	2.88	2.56	-0.32
R	-5.35				

The total saving of Rs. 5.67 lakhs in the original provision (68.9 per cent.) was stated to be due mainly to (i) partial implementation of the Scheme of Establishment of District Shelters due to non-availability of suitable house and staff (Rs. 0.24 lakh), (ii) non-implementation of

Grant No. 42.—Miscellaneous—Other Miscellaneous Expenditure—contd. 93

the scheme for the "Establishment of a Composite Reformatory Industrial and Borstal School (spill-over expenditure)" owing to non-availability of possession of the requisite building from the Development Department (Rs. 2.00 lakhs) and (iii) non-availability of suitable accommodation as well as adoption of economy measures consequent on National Emergency (Rs. 2.42 lakhs).

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

(In lakhs of rupees.)

N. (V)—Centrally-sponsored Schemes—

N(v)(i)—Housing—

O	36.53	}	14.77	14.77	..
R	-21.76				

The saving of Rs. 21.76 lakhs in the original provision (59.5 per cent.) was stated to be due to less expenditure on the scheme of slum clearance project owing to non-execution of the work of Calcutta Corporation's project for Harijan Workers under the Scheme (Rs. 22.16 lakhs) partly off set by excess expenditure on "private employers' project" under Subsidised Industrial Housing Scheme consequent on the decision of the Government of India to give financial assistance for such projects (Rs. 0.40 lakh).

109—Capital Outlay on other works

P—DEVELOPMENT SCHEMES—

P(a)—Third Five-Year Plan—

P.(a)(iii)—Miscellaneous—

O	24.84	}	3.60	2.98	-0.62
R	-21.24				

The total saving of Rs. 21.86 lakhs in the original provision (88 per cent.) was stated to be mainly due to decision of the Government to reduce commitment on the Scheme for Food Grain Storage (Rs. 4.93 lakhs) and for postponement of the scheme for "partition of the district of 24-Parganas" consequent on National Emergency (Rs. 12.75 lakhs).

P.(a)(VI)—Labour and Labour Welfare—

O	12.13	}	6.56	6.22	-0.34
R	-5.57				

The total saving of Rs. 5.91 lakhs in the original provision (48.7 per cent.) was stated to be due mainly to (i) less expenditure on Industrial Hygiene and setting up of a Testing Laboratory for examination of Boilers due to non-purchase of equipments for want of foreign exchange (Rs. 2.45 lakhs) and (ii) less expenditure on Model Labour Welfare Centres and Holiday Homes owing to non-availability of suitable land (Rs. 3.12 lakhs).

**P.(a)(ix)—Water Supply and Sanitation
(Urban and Corporation)—**

O	25.00	}	9.13	8.13	-1.00
R	-15.87				

The total saving of Rs. 16.87 lakhs in the original provision (67.5 per cent.) was stated to be due to (i) non-execution of the work of Chowbagha Pumping Station owing to non-finalisation of tender and imposition of stay order by the Court restraining excavation of Branch Channel, both pertaining to Tollygung-Panchannagram Drainage Scheme (Rs. 4.69 lakhs) and (ii) some items of important works relating to Silt Clearance and Completion of works of Calcutta Corporation outfall system, were left out owing to non-transfer of the outfall system to the Government of West Bengal (Rs. 11.18 lakhs).

94 Grant No. 42.—Miscellaneous—Other Miscellaneous Expenditure—contd.

				Total Grant.	Actual Expenditure.	Excess + Saving—
				(In lakhs of rupees.)		
P.(d)—Centrally-sponsored Schemes—						
P.(d)(i)—Housing—						
O	..	..	98.56	39.08	10.87	-28.21
R	..	..	-59.48			

The total saving of Rs. 87.69 lakhs in the original provision (89.0 per cent.) was stated to be mainly due to non-completion of certain Land Acquisition and Development Projects (Rs. 59.10 lakhs) for non-finalisation of land acquisition proceedings.

The reasons for non-surrender of the final saving were not furnished by the controlling officer.

P.(e)—Other Schemes—

P.(e)(g)—Construction of houses under Middle Income Group Housing Scheme—

O	27.39	29.86	19.53	-10.33
R	2.47			

The net saving of Rs. 7.86 lakhs in the original provision (28.7 per cent.) was stated to be due mainly to slow progress of work and also to non-payment of charges owing to non-receipt of bills in respect of construction of 100 houses at Kalyani under the Scheme.

In view of the final saving of Rs. 10.33 lakhs, the additional provision of Rs. 2.47 lakhs made by re-appropriation on the 30th March, 1963, did not prove justified.

P.(e)(h)—Construction of houses under the Rental Housing Scheme for State Government's employees—

O	90.00	58.46	55.76	-2.70
R	-31.54			

The total saving of Rs. 34.24 lakhs in the original provision (38 per cent.) was stated to be mainly due to (i) non-construction of houses at Kidderpore owing to non-release of the requisite land by the Defence Department (Rs. 6.69 lakhs), (ii) slow progress of works of construction of houses/flats at South Sinthee, Dum Dum (Rs. 2.20 lakhs), (iii) non-construction of 27 flats out of 36 at Ironside Road, Ballygunj, as alternative accommodation could not be provided for the present occupants residing at the site (Rs. 9.70 lakhs) and (iv) slow progress of construction of flats at Raigunj consequent on the postponement of the shifting of District Headquarters to that place in view of the National Emergency (Rs. 12.45 lakhs).

(iii) In view of the final excess of Rs. 30.20 lakhs additional provision of Rs. 3.95 lakhs provided by re-appropriation as late as on the 30th March, 1963, proved largely inadequate in the following case.

109—Capital Outlay on other works

P—DEVELOPMENT SCHEMES—

P.(a)—Third Five-Year Plan—

P.(a)(i)—Housing—

O	1,12.76	1,16.71	1,46.91	+30.20
R	3.95			

The final excess of Rs. 30.20 lakhs in the original provision (26.8 per cent.) was mainly due to larger expenditure on Subsidised Industrial Housing Scheme as a result of better progress of work.

(iv) In the following case, the recoveries exceeded the original estimate to a substantial extent :

				Total Grant	Actual Expenditure.	Excess+ Saving—
				(In lakhs of rupees.)		
109—Capital Outlay on other works						
P.—DEVELOPMENT SCHEMES—						
P(a)—Third Five-Year Plan—Housing—						
P(a)(ii)—Deduct—Receipts and recoveries on capital account—						
O	..	..	-15.00	} -20.52	-33.03	-12.51
R	..	..	-5.52			

The increased recovery of Rs. 18.03 lakhs was due to larger capital receipts and recoveries than anticipated in respect of the Kanchrapara Area Development Schemes (Kalyani Town) for which the original estimate was (t) Rs. 15.00 lakhs.

(v) **Suspense**—The Group Head "Housing" under "Third Five-Year Plan" subordinate to the Major Head "109—Capital Outlay on other works" includes a "Suspense" head which accommodates interim transactions for the purchase and supply of machinery in connection with the Kanchrapara Area Development Schemes (Kalyani Town). The nature and accounting procedure of the transactions under this head have been explained at page 78 of the Appropriation Accounts.

A sum of (—) Rs. 5.73 lakhs was adjusted during the year against the original provision of (—) Rs. 9.00 lakhs which was subsequently augmented to (—) Rs. 10.50 lakhs by a minus reappropriation of Rs. 1.50 lakhs.

(vi) **Subsidies**—Subsidies amounting to Rs. 34.45 lakhs were paid to Calcutta Improvement Trust (Rs. 33.60 lakhs) and two private limited companies (Rs. 0.85 lakh) during the year for implementation of the Subsidised Industrial Housing Scheme and the Slum Clearance Project.

Charged Appropriation.

(i) The saving of Rs. 2.80 lakhs in the charged appropriation formed 88.9 per cent. of the total provision of Rs. 3.15 lakhs.

In view of the final saving of Rs. 2.80 lakhs, the supplementary appropriation of Rs. 1.12 lakhs taken as late as on the 30th March, 1963, for payment of decretal charges did not prove justified.

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

				Total Appropriation.	Actual Expenditure.	Excess+ Saving—
				(In lakhs of rupees.)		
109—Capital Outlay on other works						
P.—DEVELOPMENT SCHEMES—						
P(a)(i)—Housing—						
O	..	..	2.00	} 0.55	0.25	-0.30
R	..	..	-1.45			

The reasons for the total saving of Rs. 1.75 lakhs in the original appropriation were not received from the controlling authorities.

(iii) A case where additional provision obtained by re-appropriation as late as on the 30th March, 1963, proved unnecessary is indicated below :

P.—DEVELOPMENT SCHEMES—

P(e)(f)—Patipukur Township Scheme—

O	1.02	} 2.47	..	-2.47
R	1.45			

The reasons for the additional provision and the final saving were not received from the controlling authorities.

96 **Grant No. 43.—Miscellaneous—Expenditure on Displaced Persons.**

				Total Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
				Rs.	Rs.	Rs.
Major Heads "16—Interest on Debt and other Obligations", "71—Miscellaneous", "109—Capital Outlay on other Works", "Debt raised in India" and "Loans to Local Funds, Private Parties, etc."						
Voted—						
				Rs.		
Gross—						
Original ..	..	6,19,12,000	}	6,19,12,000	5,10,06,237	-1,09,05,763
Supplementary ..	..	..		
Deductions—						
Original ..	..	-2,91,21,000	}	-2,81,35,000	-1,41,63,704	+1,39,71,296
Supplementary ..	..	9,86,000				
Net—						
Original ..	..	3,27,91,000	}	3,37,77,000	3,68,42,533	+30,65,533
Supplementary ..	..	9,86,000				
Charged—						
Original ..	..	35,41,000	}	46,49,000	46,48,449	-551
Supplementary ..	..	11,08,000				

Notes and Comments :—

Voted Grant

(i) In view of the excess of Rs. 30.66 lakhs in the voted grant the supplementary grant of Rs. 9.86 lakhs obtained on the 30th March, 1963, proved largely inadequate.

(ii) The excess of Rs. 30,65,533 requires to be regularised. This was the result of excesses totalling Rs. 74.92 lakhs over the provision of Rs. -6.73 lakhs made under 22 sub-heads partly counter-balanced by savings amounting to Rs. 44.26 lakhs in the provision of Rs. 3,43.50 lakhs under 14 sub-heads.

(a) The excess was mainly due to short-fall in recovery from the Central Government consequent on the non-materialisation of purchase of buildings for the inmates of the women's camp. The sub-head is indicated below :—

71—Miscellaneous—H—Deduct-Recoveries from the Union Government—

				(In lakhs of rupees.)		
O .. ..	..	-2,84.50	}	-1,90.22	-1,41.47	+48.75
S .. ..	..	9.86				
R .. ..	..	84.42				

In view of the final excess of Rs. 48.75 lakhs under the Group Head, the reduction of the minus provision by taking supplementary grant of Rs. 9.86 lakhs and re-appropriation of Rs. 84.42 lakhs as late as on the 30th March, 1963, proved inadequate.

Grant No. 43.—Miscellaneous—Expenditure on Displaced Persons 97
—contd.

(b) The other sub-heads under which excesses of comparatively large amounts occurred are indicated below :

				Total	Actual	Excess+
				Grant.	Expenditure.	Saving—
				(In lakhs of rupees.)		
Major Head "71—Miscellaneous"						
(iv) Expenditure on Schemes—						
B—Educational Grants—Other Educational Expenses—						
O	..	..	0.30	} 3.10	9.85	+6.75
R	..	..	2.80			

The excess was stated to be due to a post-budget decision for payment of Educational Grants to displaced political sufferers.

In view of the final excess additional provision of Rs. 2.80 lakhs made by re-appropriation on the 30th March, 1963 proved inadequate.

M—SCHEME FOR COLONISATION—

O.	1,00.00	} 1,08.65	1,19.69	+11.04
R.	8.65			

The final excess of Rs. 11.04 lakhs was explained as due to increase in the cost of acquisition of land.

In view of the final excess of Rs. 11.04 lakhs the additional fund of Rs. 8.65 lakhs provided by re-appropriation on the 30th March, 1963 proved largely inadequate. Although in the revised estimates prepared by the Department, the expenditure was estimated to be Rs. 1,20.00 lakhs, adequate additional funds were not provided.

(c) The sub-heads under which other excesses occurred are indicated below :

Major Head "71—Miscellaneous"

B—Rehabilitation—III—Establishment Charges—

III(a)—Refugee Relief and Rehabilitation Directorate Establishment—

O	13.60	} 16.68	16.70	+0.02
R	3.08			

(b) District and subdivisional Establishment—

O	18.40	} 19.75	19.77	+0.02
R	1.35			

(c) Establishment under the Chief Engineer, Construction Board—

O	0.55	} 0.76	0.80	+0.04
R	0.21			

IV—Expenditure on Schemes—

(a) Vocational Training and Work Centres—

O	0.77	} 0.45	0.60	+0.15
R	-0.32			

98 **Grant No. 43.—Miscellaneous—Expenditure on Displaced Persons**
—contd.

				Total Grant.	Actual Expenditure.	Excess+ Saving—
				(In lakhs of rupees.)		
71—Miscellaneous.						
(d) Grants to Industries—Government Pro- duction Centres—						
O	..	..	5.00	} 8.50	10.35	+1.85
R	..	..	3.50			
The excess was explained as due to increased expenditure in several Government Production Centres as a result of entrusting them with the urgent works of manufacturing certain articles for Defence Personnel.						
(e) Other Rehabilitation Schemes—						
O	..	..	0.82	} 1.46	1.67	+0.21
R	..	..	0.64			
(V)—Miscellaneous Expenses—						
O	..	..	4.00	} 12.50	13.50	+1.00
R	..	..	8.50			
The excess was attributed mainly to a post-budget decision to undertake repairs and re-sinking of derelict tube-wells in refugee colonies in the State.						
VIII—Administration of the rehabilitation of displaced persons and eviction of persons in unauthorised occupation of Land Act, 1951—						
O	..	..	1.00	} 1.05	1.07	+0.02
R	..	..	0.05			
E—Revenue Earning Scheme—						
O	..	..	0.90	} 1.27	2.43	+1.16
R	..	..	0.37			
F—Scheme for dispersal of displaced college students from Calcutta—						
O	..	..	10.00	} 10.47	10.95	+0.48
R	..	..	0.47			
H—Administration of Fulia Township for reha- bilitation of displaced persons—						
H—1—Administration—						
O	..	..	0.21	} 0.18	0.20	+0.02
R	..	..	-0.03			
H—2—Administration Division 0.01 +0.01						
H—3—Repairs and Maintenance .. 0.50 0.51 +0.01						
H—4—Deduct—Recovery from the Union Government—						
O	..	..	-2.11	} -1.96	..	+1.96
R	..	..	0.15			

The anticipated recovery of certain charges on the Administration of Fulia Township for rehabilitation of displaced persons was not made from the Government of India. The reasons for this were not furnished by the controlling officer.

Grant No. 43.—Miscellaneous—Expenditure on Displaced Persons 99

— d.

				Total Grant.	Actual Expenditure.	Excess+ Saving—
				(In lakhs of rupees.)		
"109—Capital Outlay on other works"						
L—Direct building programme for housing of displaced persons—Works.—						
O	..	..	0.10	} 0.80	0.97	+0.17
R	..	..	0.70			
O(i)	Construction of roads, buildings etc., for Fulia Township.			0.20	1.09	+0.89
O(ii)	<i>Deduct</i> —Receipts and Recoveries on Capital Account.			—0.05	..	+0.05
O(iii)	<i>Deduct</i> —Recoveries from the Union Government.			—0.20	..	+0.20
P—Renovation of the Pipe-Water Supply system in Fulia Township—						
O	..	..	0.88	} 0.38	0.50	+0.12
R	..	..	—0.50			

(iii) In the following Group Heads, additional fund provided by re-appropriation as late as on the 30th March, 1963 proved unnecessary.

(a) B—Rehabilitation—

B—1—Expenditure on P. L. Homes—

O	73.70	} 78.00	72.49	—5.51
R	4.30			

The final saving of Rs. 5.51 lakhs in the total provision was explained as due to non-receipt in time of suppliers' bills relating to the supplies of food-stuff and clothing to the inmates of the camps.

(b) B.(iv)—Expenditure on Schemes—

B(iv)(b)—Education Grant—

O	1,02.30	} 1,08.10	1,00.65	—7.45
R	5.80			

The additional funds provided for expansion of non-official School Building, could not be utilised as a result of late receipt of the sanction from the Government of India.

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

Major Head—"71—Miscellaneous"—

B—Rehabilitation—

B.—II—Expenditure on other Homes and Institutes—

O	1,00.00	} 39.35	37.43	—1.92
R	—60.65			

A total sum of Rs. 62.57 lakhs (62.6 per cent. of the original provision) remained unutilised as buildings for the inmates of women's camp were not purchased consequent on a post-budget decision to this effect and the per capita expenditure on the inmates of the Home was reduced on the basis of the post-budget orders issued by the Government of India.

				Total	Actual	Excess+
				Grant.	Expenditure.	Saving—
				(In lakhs of rupees.)		
B—IV Expenditure on Schemes—						
B—IV(C) Medical facilities—						
O	..	..	40.00	} 25.50	21.82	-3.68
R	..	..	-14.50			

The total saving of Rs. 18.18 lakhs in the original provision (45.5 per cent.) was mainly due to smaller requirements of medical facilities for Camp and Home inmates and non-setting up of non-T. B. beds in hospitals for the displaced persons for want of sanction from the Government of India.

B—Rehabilitation—

B. VII—Irrecoverable loans and advances written off—

O	5.00	}
R	-5.00			

B(IX) Conversion of maintenance loans into grants—

O	10.00	}
R	-10.00			

B (X) Conversion of Educational loans into grants—

O	13.00	}
R	-13.00			

The provision under the above three Group Heads remained unutilised for want of sanctions of the Government of India.

Major Head "109—capital Outlay on other Works".

N—Other Schemes for rehabilitation of displaced persons—

Gross—

O	14.26	} 9.62	7.24	-2.38
R	-4.64			

The total saving of Rs. 7.02 lakhs in the original provision (49.2 per cent.) was attributed mainly to (i) wrong fixation of original budget estimate for want of accurate data and (ii) partial implementation of the scheme "Duck Multiplication Centre at Gobardanga".

Loans and Advances by State Government—

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

Q—Loans and Advances to Displaced Persons—

O	98.85	} 80.85	65.16	-15.69
R	-18.00			

The total saving of Rs. 33.69 lakhs in the original provision (34.1 per cent.) had been explained as due to (i) non-utilisation of provision under several residuary schemes, (viz., purchase of additional agricultural lands, tools and implements, bullock carts, etc. for supply to displaced persons) for want of sanction of the Government of India (Rs. 18.00 lakhs) and (ii) for certain loans owing to non-fulfilment of requisite conditions and requirements by the loanees (Rs. 15.69 lakhs).

(v) Expenditure on Relief and Rehabilitation of Displaced Persons :—

(a) During the year 1962-63, an expenditure of Rs. 4.48 crores was incurred on rehabilitation of displaced persons and other schemes, the details of which together with the expenditure of the preceding four years are given below :—

	From 1958-59 to 1960-61	1961-62	1962-63
	(Expenditure in lakhs of rupees).		
(i) Relief and Rehabilitation of displaced persons :—			
(a) Relief	1,391.00	176.00	—
(b) Rehabilitation	702.00	199.00	300.00
(ii) Revenue Earning Schemes	1.86	1.28	2.43
(iii) Scheme for dispersal of displaced college students from Calcutta.	36.12	10.83	10.95
(iv) Administration of a Township for displaced persons.	4.96	1.58	1.92
(v) Expenditure on Capital Account	265.00	118.00	129.49
(vi) Expenditure on General Administration (Rehabilitation Programme).	16.32	4.76	3.63
Total	2,417.26	511.45	448.42

Of the expenditure on Rehabilitation proper during 1962-63, a sum of Rs. 1.42 crores was reimbursed by the Government of India as grant.

(b) The expenditure incurred on pay and allowances of officers and other establishment during 1962-63 and the preceding four years is indicated below :—

	From 1958-59 to 1960-61	1961-62	1962-63
	(Expenditure in lakhs of rupees).		
Staff at Headquarters	64.54	19.97	20.26
Staff in Districts	75.07	19.78	18.21
Staff in Camps/Homes	139.00	20.44	17.05
Staff on Schemes	86.97	32.89	4.43
Total	365.58	93.08	59.95

With the closure of Relief Camps for displaced persons during 1961-62, no expenditure has been booked under the head "Relief"; expenditure on account of arrears relating to Camps and Homes incurred during 1962-63 (Rs. 3.08 lakhs) was treated and accounted for as expenditure on "Rehabilitation". The expenditure on staff during 1962-63 does not, however, include the pay and allowances of teachers under the Primary Education Scheme.

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

				Total Grant.	Actual Expenditure.	Excess + Saving—
				Rs.	Rs.	Rs.
Major Head "78—Pre-partition Payments".						
			Rs.			
Original	..	..	50,000	} 53,000	51,556	-1,444
Supplementary	..	..	3,000			
Amount surrendered during the year (March, 1963)				..	..	303

**Grant No. 45A.—Expenditure connected with the National Emergency, 1962
—(All Voted)**

				Total Grant.	Actual Expenditure.	Excess + Saving—
				Rs.	Rs.	Rs.
Major Head "78-A—Expenditure connected with the National Emergency, 1962".						
Gross—						
			Rs.			
Original	..	..	..	} 69,65,000	53,96,286	-15,68,714
Supplementary	..	..	69,65,000			
Deductions—						
Original	..	..	..	} -36,62,000	-13,80,000	+22,82,000
Supplementary	..	..	-36,62,000			
Net—						
Original	..	..	..	} 33,03,000	40,16,286	+7,13,286
Supplementary	..	..	33,03,000			
Amount surrendered during the year (March, 1963)				..	..	1,38,461

Notes and Comments—

(i) This grant provided for the expenditure on implementing Civil Defence measures taken to meet the National Emergency in 1962. The increase in ordinary expenditure of the Civil Departments owing to the work arising in connection with the National Emergency is, however, debited to the Departments concerned.

(ii) The surrender of Rs. 1.38 lakhs in the grant did not prove justified since no amount was available for surrender and the actual expenditure exceeded the grant by Rs. 7,13,286 which requires to be regularised.

(iii) The excess of Rs. 7.13 lakhs was the result of excesses totalling Rs. 23.75 lakhs over the provision of Rs.—7.31 lakhs made under 4 sub-heads, partly counterbalanced by saving amounting to Rs. 15.24 lakhs under other sub-heads and surrender of Rs. 1.38 lakhs.

**Grant No. 45A.—Expenditure connected with the National
Emergency, 1962 —concl'd.**

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(a) The excess was mainly due to less receipt on account of recoveries from the Union Government as indicated below :—

	Total Grant.	Actual Expenditure.	Excess + Saving—
			(In lakhs of rupees)
B—OTHER EXPENDITURE—			
(ii) Miscellaneous— <i>Deduct</i> —Recoveries from Centre—			
S	-32.27	-32.27	-10.08
			+22.19

The reasons for the shortfall in the recovery from the Government of India are awaited from the Controlling Officer.

(b) The other sub-heads under which excesses occurred are mentioned below :—

A—CIVIL DEFENCE—

(iii) Miscellaneous—Film Programme for Emergency—

(iv) Contingencies—

S	1.20	} 0.44	0.45	+0.01
R	-0.76			

(iii)(a) *Deduct*—Recoveries from Centre—

S	-4.35	} -3.73	-3.72	+0.01
R	0.62			

B—OTHER EXPENDITURE—

(ii) Miscellaneous—

(b) Mobilisation of West Bengal National Volunteer Force in aid of Police—

(b)(iv) Contingencies—

S	25.75	} 28.25	29.79	+1.54
R	2.50			

The excess was due to larger expenditure as a result of extensive mobilisation of National Volunteer Force.

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

A—CIVIL DEFENCE—

(iii) Miscellaneous—

S	1.20	} 0.44	0.45	+0.01
R	-0.76			

The net saving of Rs. 0.75 lakh in the provision (62.5 per cent.) was stated to be mainly due to execution of work through honorary volunteers.

B—OTHER EXPENDITURE—

(ii) Miscellaneous—

S	60.95	} 60.19	46.50	-13.69
R	-0.76			

The total saving of Rs. 14.45 lakhs in the provision (23.7 per cent) was stated to be mainly due to less expenditure on extra Police Force appointed in connection with emergency (Rs. 14.90 lakhs) and transfer of most of the internees to outside West Bengal under orders of the Government of India (Rs. 1.26 lakhs) partly offset by increased expenditure on mobilisation of National Volunteer Force in aid of Police (Rs. 1.54 lakhs).

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

	Total Grant.	Actual Ex- penditure.	Excess + Saving—
	Rs.	Rs.	Rs.
Major Head "98—Capital Outlay on Multipurpose River Schemes"—Damodar Valley Project"—			
	Rs.		
Original	7,36,94,000	4,53,26,000	-2,83,68,000
Supplementary .. ..	..	
Amount surrendered during the year (March, 1963)	..	..	2,83,68,000

Notes and Comments—

The saving formed 38.5 per cent. of the provision.

This was due to less share of expenditure being allocated to the State Government according to the Annual Report of the Damodar Valley Corporation.

Grant No. 47.—Capital Outlay on Public Works.

	Total Grant or Appropriation.	Actual Ex- penditure.	Excess + Saving—
	Rs.	Rs.	Rs.
Major Head "103—Capital Outlay on Public Works".			
Voted—			
Gross—			
	Rs.		
Original	10,87,16,000	7,78,81,026	-3,08,34,974
Supplementary .. ..	..	
Deductions—			
	Rs.		
Original	-40,79,000	-16,99,166	+23,79,834
Supplementary .. ..	..	
Net—			
	Rs.		
Original	10,46,37,000	7,61,81,860	-2,84,55,140
Supplementary .. ..	..	
Amount surrendered during the year (March, 1963)	..	..	2,43,42,515
Charged—			
	Rs.		
Original	1,55,000	1,66,540	-20,460
Supplementary	32,000		

Notes and Comments—

Voted Grant

(i) The saving of Rs. 2,84.55 lakhs in the voted grant formed 27.2 per cent. of the original provision.

In the preceding two years also the savings under the voted grant were Rs. 2,16.21 lakhs (22.8 per cent. of the provision) and Rs. 2,68.29 lakhs (29.4 per cent. of the provision.)

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

	Total Grant	Actual Ex- penditure.	Excess+ Saving—
	(In lakhs of rupees.)		

A—ORIGINAL WORKS—BUILDINGS—

A.5—General Administration—

Voted—

O	42.87	}	23.67	22.62	-1.05
R	-19.20				

The total saving of Rs. 20.25 lakhs in the original provision (47.2 per cent.) was mainly due to non-execution of works owing to (i) non-availability of building materials, (ii) delay in selection of sites and (iii) delay in the acceptance of contracts.

A.6—Administration of Justice—

O	5.93	}	3.91	2.93	-0.98
R	-2.02				

A.8—Police—

O	94.56	}	69.14	64.25	-4.89
R	-25.42				

The total savings under these two Group Heads were attributed mainly to slow progress of works due to non-finalisation of land acquisition proceedings and scarcity of building materials.

A.16—Miscellaneous Departments—

O	4.26	}	0.81	1.13	+0.32
R	-3.45				

The net saving of Rs. 3.13 lakhs in the original provision (73.5 per cent.) was attributed mainly to non-execution of several construction works due to non-finalisation of land acquisition proceedings and late receipt of administrative approval.

F. DEVELOPMENT SCHEMES—

F.1. Development of State Roads (Gross)

F.1(b) Original Works—Communications—

O	4,14.08	}	2,97.78	3,01.68	+3.90
R	-1,16.30				

F1(c)—Establishment—

O	54.10	}	48.90	46.18	-2.72
R	-5.20				

F1(e)—Tools and Plant—

O	57.42	}	39.08	38.47	-0.61
R	-18.34				

				Total Grant.	Actual Ex- penditure.	Excess + Saving—
				(In lakhs of rupees.)		
F.II. Other Development Schemes—						
F. II(a) Education—						
O	..	..	78.18	71.26	66.04	-5.22
R	..	..	-6.92			
F.II(c) Public Health—						
O	..	..	17.50	6.57	7.02	+0.45
R	..	..	-10.93			
F.II(d) Agriculture—						
O	..	..	6.57	0.96	0.66	-0.30
R	..	..	-5.61			
F.II(e) Animal Husbandry—						
O	..	..	22.00	6.35	5.07	-1.28
R	..	..	-15.65			
F.II(f) Industries—Industries—						
O	..	..	35.81	16.80	16.19	-0.61
R	..	..	-19.01			
F.II(g) Industries—Cottage Industries—						
O	..	..	33.89	11.04	9.34	-1.70
R	..	..	-22.85			
F.II(i) Miscellaneous—Other Miscellaneous Expenditure—						
O	..	..	10.32	5.28	3.08	-2.20
R	..	..	-5.04			
F.III—Centrally-Sponsored Schemes—						
F.III(c) Industries—Industries—						
O	..	..	24.93	2.51	2.35	-0.16
R	..	..	-22.42			

The savings of Rs. 2,58.72 lakhs in the total provision of Rs. 7,54.80 lakhs (34.3 per cent.) in respect of the above II Group Heads pertaining to Development Schemes were mainly due to (i) non-execution and partial execution of a large number of works owing to non-finalisation of estimates/proposals (Rs. 1,66.72 lakhs), (ii) non-selection of sites (Rs. 7.59 lakhs), (iii) non-availability of building materials (Rs. 32.36 lakhs), (iv) curtailment of works programme in view of the National Emergency (Rs. 23.18 lakhs), (v) non-receipt of supply of road rollers (Rs. 20.24 lakhs) and (vi) non-receipt of departmental bills (Rs. 8.63 lakhs).

(iii) In the following Group Head, additional funds provided by re-appropriation as late as on the 30th March, 1963, proved excessive.

				Total Grant.	Actual Ex- penditure.	Excess + Saving—
				(In lakhs of rupees.)		
F—DEVELOPMENT SCHEMES—						
F(a)—Third Five-Year Plan—						
F(a)II—Other Development Schemes—						
F.II(b) Medical—						
O	..	..	1,44.93	} 1,84.62	1,70.51	-14.11
R	..	..	39.69			

The reason for the final saving was not furnished by the controlling authority.

(iv) Review of Establishment and Tools and Plant charges of the Development (Roads) Department—

The gross Establishment and Tools and Plant charges booked under this grant during the year 1962-63 amounted to Rs. 46.18 lakhs and Rs. 38.47 lakhs respectively, against the total works outlay of Rs. 3,04.43 lakhs which formed 15.2 per cent. and 12.6 per cent. respectively, of the total works outlay.

Rs. 8.38 lakhs and Rs. 2.77 lakhs were recovered during the period under review on account of Establishment and Tools and Plant charges respectively for works done on behalf of Private Bodies, other Departments and Governments. The net Establishment and Tools and Plant charges thus stood at Rs. 37.80 lakhs and Rs. 35.70 lakhs which formed 12.4 and 11.7 per cent. respectively, of the total works outlay.

The following table shows the figures of such charges for the years 1960-61, 1961-62 and 1962-63 and their percentages to the works outlay for the respective years :—

Years.	Works outlay.	Establishment charges.	Percentage to works outlay.	Tools and Plant charges.	Percentage to works outlay.
(In lakhs of rupees.)					
1960-61	.. 2,63.54	28.57	10.8	21.77	8.3
1961-62	.. 3,00.99	33.88	11.3	27.83	9.2
1962-63	.. 3,04.43	37.80	12.4	35.70	11.7

(v) **Suspense**—The Group Head "Suspense" accommodates interim transactions for purchase and supply of materials for construction of roads, etc., under Public Works Department. The nature and accounting procedure of the transactions under the head have been explained at page 78 of the Appropriation Accounts.

The transactions under each unit of suspense for the year 1962-63 are exhibited below :—

Major Head and Detailed Units.	Opening balance.	Debits during the year.	Credits during the year.	Net actuals.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)
(In lakhs of rupees.)					
103—Capital Outlay on Public Works Accounts					
Purchase ..	-1,98.32	2,98.34	3,45.50	-47.16	-2,45.48
Miscellaneous Public Works Advances.	19.76	19.29	6.24	13.05	32.81
Stock ..	33.56	77.39	58.31	19.08	52.64
Total ..	-1,45.00	3,95.02	4,10.05	-15.03	-1,60.03

Charged Appropriation

In the following Group Head, the provision remained wholly unutilised.

	Total Appropriation.	Actual Expenditure.	Excess + Saving—
(In lakhs of rupees).			
A—ORIGINAL WORKS—BUILDINGS			
A-5—General Administration—			
A-5(i)—Heads of States, etc.—			
O	1.55	..	..
R	-1.55	..	..

The non-utilisation of provision was due to non-execution of work during the year as a result of change in specification.

Grant No. 48.—Capital Outlay on Road and Water Transport Schemes —(All Voted)

	Total Grant. Rs.	Actual Expenditure. Rs.	Excess + Saving— Rs.
Major Head "114—Capital Outlay on Road and Water Transport Schemes".			
Rs.			
Original	29,00,000	12,97,469	-16,02,531
Supplementary .. .. .	..	..	..
Amount surrendered during the year (March, 1963)	..	..	15,82,829

Notes and Comments—

(i) The saving of Rs. 16.03 lakhs formed 55.3 per cent. of the original provision.

(ii) In the preceding two years also the savings under this grant were Rs. 20.71 lakhs (73.8 per cent. of the provision.) and Rs. 3,38.00 lakhs (77.4 per cent. of the provision).

(iii) The savings under the grant occurred mainly under the sub-heads indicated below :—

(In lakhs of rupees.)

1—ROAD TRANSPORT—

O	12.90	6.69	6.70	+0.01
R	-6.21	..	..	..

The net saving of Rs. 6.20 lakhs in the original provision (48.1 per cent.) was stated to be due mainly to non-finalisation of plans and estimates for certain schemes of improvement of road transport (Rs. 5.00 lakhs); non-completion of the land acquisition formalities for improvement of the Sealdah Station area (Rs. 3.66 lakhs), postponement of the scheme for improvement of Chowringhee area on the advice of Calcutta Metropolitan Planning Organisation (Rs. 1.50 lakhs) and slow progress of work on certain Schemes (Rs. 1.26 lakhs). The saving was partly off-set by excess under the scheme for undertaking the State Transport Service at Durgapur (Rs. 2.73 lakhs) and investment in the share of State Transport Corporation (Rs. 2.50 lakhs) in pursuance of post-budget decisions.

2—TOURISM—

O	13.25	6.48	6.28	-0.20
R	-6.77	..	..	..

The total saving of Rs. 6.97 lakhs in the original provision (52.6 per cent.) was stated to be mainly due to (i) partial implementation of the scheme for 'Tourist Buses' owing to non-finalisation of purchase of the requisite number of vehicles (Rs. 4.27 lakhs), (ii) non-availability of land selected for construction of rest-house at Digha (Rs. 1.25 lakhs) and (iii) non-execution of some works due to delay in finalisation of estimates and completion of other formalities (Rs. 1.60 lakhs).

Grant No. 49.—Capital Outlay on Schemes of Government Trading. 109

				Total Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
				Rs.	Rs.	Rs.
Major Head "124—Capital Outlay on Schemes of Government Trading."						
Voted—						
				Rs.		
Gross—						
Original .. ..	..	4,21,13,000	}	4,21,13,000	11,72,81,211	+7.51,68,211
Supplementary .. ..	..	..		
Deductions—						
Original .. ..	..	-4,62,07,000	}	-4,62,07,000	-11,70,90,942	-7.08,83,942
Supplementary .. ..	..	..		
Net—						
Original .. ..	..	1,50,00,001	}	1,50,00,001	1,90,269	-1,48,09,732
Supplementary .. ..	..	..		
Amount surrendered during the year (March, 1963).				..	..	1.50,00,000
Charged—						
Original .. ..	..	..	}	18,788	18,787	-1
Supplementary .. ..	..	18,788				

Notes and Comments—

Voted Grant.

(i) The gross expenditure on purchase of foodgrains, estimated at Rs. 4.21 crores in the budget, actually amounted to Rs. 11.73 crores. A supplementary vote of the Legislature was not, however, taken for the large extra expenditure involved since under the budgeting procedure followed by Government, all recoveries (by sale of foodgrains etc.) could be taken in reduction of the expenditure booked under the grant. The actual recoveries (Rs. 11.71 crores) were also considerably in excess of the budget estimate (Rs. 4.62 crores). As a result, the net expenditure under the grant has been shown as only Rs. 1.90 lakhs.

(ii) The increase in expenditure occurred mainly under the following group heads. The increase was attributed to larger purchases of foodgrains owing to unsatisfactory crop position in the State.

No.	Name of Group Head.	Original provision.	Actual expenditure.	Amount of increase.
				(In lakhs of rupees).
A(a)(1)	Purchase of foodgrains other than wheat—cost of purchase of grains.	51.73	5,84.22	5,32.49
A(b)(2)	Purchase of wheat and wheat products—cost of purchase of grains.	3,69.10	5,75.42	2,06.32

(iii) The increase in receipts occurred mainly under the following group heads. The reason for the increased receipt was stated to be larger sale of foodgrains owing to unsatisfactory crop position in the State.

No.	Name of Group Head.	Original estimate.	Actual recoveries.	Amount of increase.
				(In lakhs of rupees).
A(a)(2)	Purchase of foodgrains other than wheat—Deduct—Receipts and Recoveries on Capital Account.	90.86	5,94.60	5,03.74
A(b)(2)	Purchase of wheat and wheat products—Deduct—Receipts and Recoveries on Capital Account.	3,70.46	5,73.80	2,03.34

**Grant No. 49.—Capital Outlay on Schemes of Government
Trading—concl'd.**

(iv) In the following Group Head, the expenditure exceeded the grant to a large extent due to non-provision of fund:—

	Total Grant.	Actual Expenditure.	Excess+ Saving—
	(In lakhs of rupees.)		
B(h)(1)—Manufacture of Bricks and Tiles under the Brick and Tile Board.	-0.45	12.18	+12.63

There was no provision for making advances for, manufacture of bricks and tiles under the Brick and Tile Board ; however, advances amounting to Rs. 12.18 lakhs were made during the year.

Although in the revised estimates prepared by Government, a requirement of Rs. 18.00 lakhs was estimated on this account, no funds were actually provided.

Public Debt (All charged)

	Total Appropriation. Rs.	Actual Expenditure. Rs.	Excess+ Saving— Rs.
Major Head "Debt raised in India".			
	Rs.		
Original	14,56,24,000	14,56,24,000	11,59,86,684
Supplementary .. .. .	.. .. .			-2,96,37,316
Amount surrendered during the year (March, 1963)			5,11,94,672

Notes and Comments -

(i) The saving of Rs 2,96.37 lakhs in the charged appropriation formed 20.4 per cent. of the original appropriation.

This was mainly due to provision for repayment of advances from the State Bank of India for financing procurement operation having remained unutilised since the situation did not demand drawal of such advances under the sub-head mentioned below:—

In the preceding two years also, the savings under the appropriation were Rs. 4,54.70 lakhs (36.8 per cent. of the provision) and Rs. 5,54.11 lakhs (51.2 per cent. of the provision).

**A. 11—Floating Debt—Other Floating Loans
—Cash Credit Advances from the State
Bank of India—**

	(In lakhs of rupees.)		
O	4,00.00	..	..
R	-4,00.00		

(ii) Against the amount of Rs. 5,11.95 lakhs surrendered the actual saving came up to only Rs. 2,96.37 lakhs.

(iii) The reduction of provision by surrender, as late as on the 30th March, 1963, in the following Group Head was not justified.

A. I—PERMANENT DEBT—

O	1,75.00	1,10.00	1,74.98	+64.98
R	-65.00			

The surrender was attributed to less demand for repayment by the parties concerned on maturity of the scrips issued by the Government.

(iv) In the following Group Head, the expenditure exceeded the provision by a substantial extent—

	Total Appropriation.	Actual Expenditure.	Excess+ Saving—
	(In lakhs of rupees.)		
A. III—LOANS FROM CENTRAL GOVERNMENT (EXCLUDING LOANS FOR COMMUNITY DEVELOPMENT PROJECTS ETC., AND DISPLACED PERSONS)—			

O	8,67·75	}	8,20·46	9,70·96	+ 1,50·50
R	— 47·29				

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

In view of the final excess of Rs. 1,50·50 lakhs the reduction of provision to the extent of Rs. 47·29 lakhs made by re-appropriation as late as on the 30th March, 1963, proved unjustified.

Grant No. 51.—Loans and Advances by State Government —(All Voted)

	Total Grant.	Actual Expenditure.	Excess+ Saving—				
	Rs.	Rs.	Rs.				
Major Heads "Loans to Local Funds, Private Parties etc.," and "Loans to Government Servants"							
	Rs.						
Original	13,93,83,000	}	13,93,83,000	9,13,15,999	— 4,80,67,001
Supplementary	..	..	..	
Amount surrendered during the year (March, 1963)				1,50,32,638

Notes and Comments—

(i) The saving of Rs. 4,80·67 lakhs which formed 34·5 per cent. of the original provision occurred mainly due to non-utilisation of the provision under "Loans to State Electricity Board" under the Third Five-Year Plan.

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

	Total provision.	Saving
	(In lakhs of rupees.)	
1957-58	..	4,61·90
1958-59	..	63·05
1959-60	..	5,21·39
1960-61	..	6,37·76
1961-62	..	1,02·35
	..	9,47·19
	..	1,76·36
	..	9,36·27
	..	97·85

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

				Total Grant.	Actual Ex- penditure	Excess + Saving -
				(In lakhs of rupees.)		
Major Head "Loans to Local Funds, Private Parties, etc."—						

B—LOANS TO MUNICIPALITIES—

O	3.00	} 0.62	0.62	..
R	-2.38			

The saving of Rs. 2.38 lakhs in the original provision (79.3 per cent.) was stated to be due to non-finalisation of certain loan proposals for want of sufficient details.

D—ADVANCES TO CULTIVATORS—

O	1,01.00	} 85.38	86.38	+1.00
R	-15.62			

The net saving of Rs. 14.62 lakhs was explained as due to non-utilisation of the provision for fertiliser loan on account of less demand from the Cultivators.

E—ADVANCES UNDER SPECIAL LAWS—

O	5.00	} 0.04	0.04	..
R	-4.96			

The saving of Rs. 4.96 lakhs in the original provision (99.2 per cent.) was stated to be due to non-acceptance of the cost of repairs of the embankment cases on account of a stay order by the Court.

F—LOANS TO ARTISANS (REHABILITATION PROGRAMME)—

O	3.00	} 1.44	1.47	+0.03
R	-1.56			

The net saving of Rs. 1.53 lakhs in the original provision (51 per cent.) was stated to be due to smaller demand for loans to distressed artisans.

H—LOANS AND ADVANCES UNDER DEVELOPMENT SCHEMES—

H(a)—Third Five-Year Plan—

O	10,52.93	} 9,84.60	6,58.86	-3,25.74
R	-68.33			

The total saving of Rs. 3,94.07 lakhs in the original provision (37.4 per cent.) was stated to be mainly due to non-utilisation of the provision under "Loans to State Electricity Board" to the extent of Rs. 3,36.45 lakhs. The reasons for the saving were not furnished by the controlling authority.

H(b)—Centrally-Sponsored Schemes (Committed expenditure)—

O	20.00	} 6.76	6.76	..
R	-13.24			

The saving of Rs. 13.24 lakhs in the original provision (66.2 per cent.) was stated to be due to smaller payment of loans to the Municipalities owing to non-completion of formalities required under the Sanitary Project Rules. ..

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	Total Grant.	Actual Expenditure.	Excess+ Saving—
(In lakhs of rupees.)			
H(c)—Centrally-Sponsored Schemes—			
O	29.77		
R	-54.60		
	75.17	75.73	+0.56

The net saving of Rs. 54.04 lakhs in the original provision (41.6 per cent.) was stated to be mainly due to (i) a decision of the Government of India not to finance new powerlooms under the scheme for 'Loans for installation of power loom in Co-operative Sector' (Rs. 24.80 lakhs) and (ii) non-execution of the Calcutta Corporation's Project for their Harijan Workers under the Slum Clearance Scheme (Rs. 28.87 lakhs).

Major Head "Loans to Government Servants"

**H—ADVANCES FOR PURCHASE OF
MOTOR CONVEYANCES—**

O	5.00		
R	-2.00		
	3.00	2.74	-0.26

The total saving of Rs. 2.26 lakhs in the original provision (45.2 per cent.) was stated to be due to curtailment of loans owing to the National Emergency.

