



सत्यमेव जयते

Government of West Bengal

**Appropriation Accounts
1964-65**

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1966**

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Comptroller and Auditor-General of India
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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 1964-65, presents the accounts of sums expended in the year ended the 31st March, 1965 compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

'O' stands for original grant or appropriation.

'S' stands for supplementary grant or appropriation.

'R' stands for reappropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in italics.

Summary of Appropriation Accounts

Number and name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.	
			Less than granted/ appropriated.	More than granted/ appropriated.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1. Taxes on Income other than Corporation Tax—				
Voted	6,90,000	6,77,494	12,506	..
Charged	1,000	..	1,000	..
2. Land Revenue—				
Voted	8,58,65,000	8,96,28,117	1,62,36,883	..
Charged	91,000	78,762	12,238	..
3. State Excise Duties—				
Voted	60,33,000	59,27,488	1,05,512	..
Charged	1,000	1,000	..	..
4. Taxes on Vehicles—				
Charged	4,50,000	4,50,000	..	..
5. Sales Tax—				
Voted	33,39,000	33,19,048	19,952	..
Charged	1,000	..	1,000	..
6. Other Taxes and Duties—				
Voted	17,17,000	16,83,803	33,197	..
7. Stamps—				
Voted	17,09,000	18,32,482	..	1,23,482
8. Registration Fees—				
Voted	34,86,600	34,69,639	16,961	..
9. Interest on Debt and Other Obligations—				
Voted	55,00,000	29,54,047	25,45,953	..
Charged	14,27,70,000	11,69,36,200	2,57,33,800	..
10. Appropriation for Reduction or Avoidance of Debt—				
Charged	3,90,51,000	3,90,51,000

Summary of Appropriation Accounts—contd.

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Number and name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.	
			Less than granted/appropriated.	More than granted/appropriated.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
11. Parliament, State and Union Territory Legislatures—				
Voted	32,84,000	32,39,395	44,605	..
Charged	1,10,000	83,094	26,906	..
12. General Administration—				
Voted	4,02,48,000	3,86,24,120	16,23,880	..
Charged	13,14,000	12,62,666	51,334	..
13. Administration of Justice—				
Voted	1,23,59,000	1,21,30,859	2,28,141	..
Charged	41,14,000	41,55,551	..	41,551
14. Jails—				
Voted	1,44,95,000	1,41,91,636	3,03,364	..
15. Police—				
Voted	13,40,75,000	12,90,91,249	49,83,751	..
Charged	3,04,100	3,03,584	516	..
16. Miscellaneous Departments—Fire Services—				
Voted	50,78,000	50,17,834	60,166	..
17. Miscellaneous Departments—Excluding Fire Services—				
Voted	2,72,78,000	2,38,83,713	33,94,287	..
Charged	3,000	1,605	1,395	..
18. Scientific Departments—				
Voted	78,000	61,055	16,945	..
19. Education—				
Voted	28,11,18,000	28,31,82,158	..	1,20,64,158
20. Medical—				
Voted	11,70,28,000	11,66,48,226	3,79,774	..
Charged	6,500	6,414	86	..

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.
21. Public Health—				
Voted	4,36,64,000	3,60,80,587	75,83,413	..
Charged	2,000	..	2,000	..
22. Agriculture—Agriculture—				
Voted	13,86,29,000	12,83,41,111	1,02,87,889	..
Charged	601	510	91	..
23. Agriculture—Fisheries—				
Voted	88,10,000	26,88,893	61,21,107	..
24. Animal Husbandry—				
Voted	6,40,64,000	4,03,33,269	2,37,30,731	..
Charged	1,441	1,441	..	..
25. Co-operation—				
Voted	92,67,000	85,05,391	7,61,609	..
26. Industries—Industries—				
Voted	3,75,94,001	2,62,84,166	1,13,09,835	..
Charged	95,638	63,472	32,166	..
27. Industries—Cottage In- dustries—				
Voted	2,69,48,000	1,84,85,792	84,62,208	..
Charged	1,440	1,440	..	..
28. Industries—Cinchona—				
Voted	33,02,000	32,33,771	68,229	..
29. Community Development Projects—				
Voted	5,45,84,000	4,28,82,766	1,17,01,234	..
Charged	61,18,000	52,26,901	8,91,099	..
30. Labour and Employment—				
Voted	2,64,71,000	2,40,84,654	23,86,346	..

Summary of Appropriation Accounts—*contd.*

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Number and name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.	
			Less than granted/ appropriated.	More than granted/ appropriated.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
31. Miscellaneous Social and Developmental Organisations—Welfare of Scheduled Tribes and Castes and other Backward Classes—				
Voted	1,76,15,000	1,58,33,932	17,81,068	..
Charged	8,000	1,791	6,209	..
32. Miscellaneous Social and Developmental Organisations — Excluding Welfare of Scheduled Tribes and Castes and other Backward Classes				
Voted	1,57,08,000	1,40,05,984	17,02,016	..
33. Irrigation—				
Voted	11,51,19,000	9,35,70,555	2,15,48,445	..
34. Public Works—				
Voted	14,91,41,000	19,28,72,337	..	4,37,31,337
Charged	15,72,000	16,06,002	..	34,602
34A. Greater Calcutta Development Scheme—				
Voted	1,46,12,000	61,66,495	84,45,505	..
35. Ports and Pilotage—				
Voted	20,63,000	11,17,606	9,45,394	..
36. Road and Water Transport Schemes—				
Voted	99,45,000	54,73,685	44,71,315	..
Charged	1,18,000	1,19,200	..	1,200
37. Famine Relief—				
Voted	4,89,53,000	4,65,99,542	23,53,458	..
38. Pensions and Other Retirement Benefits—				
Voted	2,01,04,000	1,75,64,704	25,39,296	..
Charged	2,97,000	2,89,406	7,594	..

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.
39. Privy Purses and Allowances of Indian Rulers—				
Voted	1,52,000	1,49,649	2,351	..
40. Stationery and Printing—				
Voted	98,89,000	88,52,499	10,36,501	..
41. Forest—				
Voted	2,28,24,000	1,71,83,607	56,40,393	..
Charged	2,000	2,154	..	164
42. Miscellaneous Contributions—				
Voted	2,31,58,000	2,22,62,377	8,95,623	..
Charged	7,93,000	7,70,602	22,398	..
43. Miscellaneous—Other Miscellaneous Expenditure—				
Voted	13,63,94,000	10,25,61,118	3,38,32,882	..
Charged	7,32,000	2,78,916	4,53,084	..
44. Miscellaneous—Expenditure on Displaced Persons—				
Voted	6,04,56,000	4,64,43,121	1,40,12,879	..
Charged	68,15,000	37,28,753	30,86,247	..
46. Pre-Partition Payments—				
Voted	86,000	85,792	208	..
47. Expenditure connected with the National Emergency, 1962—				
Voted	3,11,64,000	1,37,47,964	1,74,16,036	..
48. Capital Outlay on Multi-purpose River Schemes—Damodar Valley Project—				
Voted	19,08,50,000	8,97,58,320	10,10,91,680	..

Summary of Appropriation Accounts—*contd.*

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Number and name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.	
			Less than granted/ appropriated.	More than granted/ appropriated.
			1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
49. Capital Outlay on Public Works—				
Voted	12,63,41,000	11,22,17,014	1,41,23,986	..
Charged	3,40,000	11,926	3,28,074	..
50. Capital Outlay on Schemes of Government Trading—				
Voted	44,04,39,000	36,84,77,018	7,19,61,982	..
Charged	32,000	30,734	1,266	..
Public Debt—				
Charged	21,16,12,060	30,09,78,990	..	8,93,66,990
52. Loans and Advances by State and Union Territory Governments—				
Voted	25,33,13,000	24,07,50,408	1,25,82,592	..
Total—				
Voted	2,84,50,39,601	2,47,21,76,490	42,87,82,088	5,59,18,977
Charged	41,37,61,720	47,54,32,714	2,77,73,503	8,94,44,497
Grand Total	3,25,88,01,321	2,94,76,09,204	45,65,55,591	14,53,63,474
Amount of excess—				
Voted (<i>see</i> paragraph 19 of the Audit Report)			.. ..	5,59,18,977
Charged (<i>see</i> paragraph 20 of the Audit Report)			.. ..	8,94,44,497

The expenditure shown above does not include an amount of Rs. 87,509 (Charged) met out of advances taken from the Contingency Fund which were not subsequently reimbursed to 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
	Rs.	
10-State Excise Duties	704	30th March, 1965
23-Police	86,805	23rd March, 1965

Summary of Appropriation Accounts—concl'd.

The excesses over the following grants require regularisation :

Number of Grant.	Name of the Grant.
7	Stamps.
19	Education.
34	Public Works.

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

Number of Appropriation.	Name of Appropriation.
13	Administration of Justice.
34	Public Works.
36	Road and Water Transport Schemes.
41	Forest.
	Public Debt.

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

The reconciliation between the total expenditure according to the Appropriation Accounts for 1964-65 and the Finance Accounts for that year is shown below:

	Voted Rs.	Charged Rs.
Total expenditure according to the Appropriation Accounts.	2,47,21,76,490	47,54,32,714
<i>Deduct</i> —Total of recoveries shown in Appendix (page 157).	63,99,54,589	1,13,33,571
Net total expenditure as shown in Statement No. 10 of the Finance Accounts.	1,83,22,21,901	46,40,99,143

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Article 149 of the Constitution of India, read with paragraph 11(4) of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947. On the basis of the information and explanations that my officers have obtained, I certify that these accounts are correct, subject to the observations in the Audit Report, 1966.

NEW DELHI:
THE *S. M. V.*

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

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

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		Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
		Rs.	Rs.	Rs.
Major Head "4—Taxes on Income other than Corporation Tax"				
Voted—				
Original	Rs. 6,68,000	} 6,90,000	6,77,494	-12,506
Supplementary	22,000			
Amount surrendered during the year (March, 1965)				12,678
Charged—				
Original	1,000	} 1,000	..	-1,000
Supplementary	..			
Amount surrendered during the year (March, 1965)				1,000

Grant No. 2—Land Revenue.

		Total Grant or Appropriation	Actual Expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major Heads "9—Land Revenue" "76—Other Miscellaneous Com- pensations and assignments" and "92—Payment of compensa- tion to Land-holders, etc., on the abolition of the Zamindari System".				
Voted—				
Original	Rs. 8,58,65,000	} 8,58,65,000	6,96,28,117	-1,62,36,883
Supplementary	..			
Amount surrendered during the year (March, 1965).				1,80,06,636
Charged—				
Original	25,000	} 91,000	78,762	-12,238
Supplementary	66,000			
Amount surrendered during the year				Nil

Notes and Comments—

Voted Grant

(i) The saving of Rs. 1,62.37 lakhs formed 18.9 per cent. of the total provision.

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

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

G—COMPENSATION

G-1—Ad-interim compensation in lieu of acquired lands.

O.	..	1,30.00	}	90.00	97.34	+7.34
R.	..	—40.00				

The net saving of Rs. 32.66 lakhs in the original provision (25.1 per cent.) was stated to be mainly due to less payment of compensation as many *ex-intermediaries* did not turn up in time to receive payment.

G-2—Final compensation in lieu of acquired lands—

O.	..	2,70.00	}	1,20.00	1,41.24	+21.24
R.	..	—1,50.00				

The net saving of Rs. 1,28.76 lakhs under this group head formed 47.7 per cent. of the original provision.

There were considerable savings under this group head during the previous three years also as shown below :

Year.		Original provision.	Total saving (and its percentage to the original provision).
(In lakhs of rupees)			
1961-62	..	3,00.00	2,97.94 (99.3%)
1962-63	..	3,30.00	3,00.72 (91.1%)
1963-64	..	2,00.00	97.31 (48.7%)

As in the previous years, this year also, the savings were stated to be mainly due to shortfall in payment of compensation owing to non-preferment of claims by the *ex-intermediaries*.

(iii) In the following group heads also, the provision was not utilised to a substantial extent :

			Total Grant	Actual Expenditure	Excess+ Saving—
			(In lakhs of rupees)		
"9—Land Revenue"					
B—MANAGEMENT OF GOVERNMENT ESTATES.					
B(d)—Administration of West Bengal Agricultural Lands and Fisheries (Acquisition and Re-settlement) Act, 1958—					
O.	..	1.80	0.34	0.35	+0.01
R.	..	-1.46			

The net saving of Rs. 1.45 lakhs in the original provision (80.6 per cent.) was attributed to non-acquisition during the year of land and fisheries under West Bengal Agricultural Lands and Fisheries (Acquisition and Re-settlement) Act, 1958 due to some legal impediments.

E—EXPENDITURE IN CONNECTION WITH EX-ZAMINDARI ESTATES.

E(b)—Outlay on Improvements—

O.	..	29.16	19.69	17.02	-2.67
R.	..	-9.47			

The reasons for the total saving of Rs. 12.14 lakhs in the original provision (41.6 per cent.) were not furnished by the controlling officer.

There were considerable savings under this group head during the last three years as indicated below—

Year.	Original provision	Total saving (and its percentage to the original provision.)
(In lakhs of rupees)		
1961-62	44.54	21.83 (49%)
1962-63	40.09	18.13 (45.2%)
1963-64	33.39	15.62 (46.8%)

(iv) In the following group heads, the additional funds provided by re-appropriation on the 30th and 31st March, 1965 proved excessive or unnecessary. The reasons for the savings were not furnished by the controlling officer :

"9—Land Revenue"

C—SURVEY, SETTLEMENT AND RECORD

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

O.	..	4.67	4.92	3.67	-1.25
R.	..	0.25			

Grant No. 2—Land Revenue—concl'd.

			Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)					
E—EXPENDITURE IN CONNECTION WITH EX-ZAMINDARI ESTATES					
E(a)—Collection of Revenue—					
O.	..	1,49·85	} 1,59·32	1,55·53	-3·79
R.	..	9·47			
E(c)—Temporary Establishment and other charges for payment of compensation.					
O.	..	1,29·50	} 1,37·90	1,36·74	-1·16
R.	..	8·40			

Grant No. 3—State Excise Duties.

			Total Grant or Appropriation	Actual Expenditure	Excess+ Saving—
			Rs.	Rs.	Rs.
Major Head "10—State Excise Duties".					
Rs.					
Voted—					
Original	..	55,49,000	} 60,33,000	59,27,488	-1,05,512
Supplementary		4,84,000			
Amount surrendered during the year.			..	..	Nil
Charged—					
Original	..	1,000	} 1,000	1,000	..
Supplementary	..				
Amount surrendered during the year			..	..	Nil

The expenditure shown in the charged appropriation does not include a sum of Rs. 704 met out of an advance taken from the Contingency Fund in March, 1965 but not reimbursed to the Fund before the close of the year by authorisation of the legislature.

Taxes on Vehicles (All Charged).

13

			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>	..	..	
<i>Amount surrendered during the year</i>			..	..	<i>Nil</i>

Notes and comments—

The expenditure represents the compensation paid to the Corporation of Calcutta under the Motor Vehicles Tax Act, 1932.

Grant No. 5—Sales Tax

			Total Grant or Appropriation	Actual Expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
Major Head “12—Sales Tax”.					
			Rs.		
<i>Voted—</i>					
<i>Original</i>	..	32,16,000	} 33,39,000	33,19,048	—19,95
<i>Supplementary</i>		1,23,000			
<i>Amount surrendered during the year.</i>			..	..	<i>Nil</i>
<i>Charged—</i>					
<i>Original</i>	..	1,000	} 1,000	..	—1,000
<i>Supplementary</i>	..	..	
<i>Amount surrendered during the year (March, 1965).</i>			..	..	1,000

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

			Total Grant.	Actual Expenditure.	Excess+ Saving--
			Rs.	Rs.	Rs.
Major Head "13—Other Taxes and Duties".					
			Rs.		
Original	..	16,12,000	} 17,17,000	16,83,803	- 33,197
Supplementary	..	1,05,000			
Amount surrendered during the year (March, 1965)			..	..	34,980

Grant No. 7—Stamps (All Voted)

			Total Grant.	Actual Expenditure.	Excess+ Saving—
			Rs.	Rs.	Rs.
Major Head "14—Stamps."					
			Rs.		
Original	..	15,36,000	} 17,09,000	18,32,482	+ 1,23,482
Supplementary		1,73,000			
Amount surrendered during the year			..	..	Nil

Notes and comments—

(i) The excess expenditure of Rs. 1,23,482 over the provision requires regularisation. In view of the excess the supplementary grant of Rs. 1.73 lakhs obtained as late as on the 30th March, 1965 proved largely inadequate.

(ii) The 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.	..	7.25	} 8.10	9.32	+ 1.22
R.	..	0.85			

As in the preceding two years (Rs. 1.02 lakhs and Rs. 0.93 lakh against provision of Rs. 12.77 lakhs and Rs. 14.85 lakhs respectively) this year also, the excess was

explained as due to increased payment of discount to stamp vendors consequent on increase in the sale of stamps during the closing months of the year.

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

			Total Grant.	Actual Expenditure.	Excess + Saving—
A—NON-JUDICIAL—			(In lakhs of rupees.)		
A-1—Superintendence—					
District Establishment—					
Contract Contingencies—					
O.	..	0.52	0.61	0.76	+0.15
R.	..	0.09			

B—JUDICIAL—**B-1—Superintendence—**

Proportion transferred from Non-Judicial.

O.	..	0.60	0.64	0.68	+0.04
R.	..	0.04			

(b) The excess was partly counter-balanced by minor savings under several other sub-heads.

Grant No. 8—Registration Fees (All Voted)

			Total Grant.	Actual Expenditure.	Excess + Saving—
			Rs.	Rs.	Rs.
Major Head "15—Registration Fees".					
Rs.					
Original	..	30,99,000	34,86,600	34,69,639	—16,961
Supplementary	..	3,87,600			
Amount surrendered during the year (March, 1965).			..	..	41,542

			Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
			Rs.	Rs.	Rs.
Major Head "16—Interest on Debt and Other Obligations."					
Voted—					
Original	..	55,00,000	} 55,00,000	29,54,047	-25,45,953
Supplementary	..	..	
Amount surrendered during the year (March, 1965).			..	..	31,00,000
 <i>Charged—</i>					
Original	..	14,27,70,000	} 14,27,70,000	11,69,86,200	-2,57,83,800
Supplementary	..	..	
Amount surrendered during the year			..	..	Nil

Notes and comments—**Voted Grant**

(i) Against the saving of Rs. 25.46 lakhs forming 46.3 per cent. of the provision, the amount surrendered on the 31st March, 1965 was Rs. 31 lakhs.

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

**A—INTEREST ON PUBLIC
DEBT AND OTHER OBLI-
GATIONS—**

A-1(B)—Interest on other obliga- tions—			Total Grant	Actual Expenditure	Excess + Saving—
			(In lakhs of rupees.)		
O.	..	55.00	} 24.00	29.54	+5.54
R.	..	-31.00			

The net saving of Rs. 25.46 lakhs in the original provision (46.3 per cent.) was attributed to less payment of interest on compensation to the land-holders through the ex-intermediaries under the Estates Acquisition Act, consequent on delay in finalisation of assessment rolls.

During the previous two years also, large savings occurred under this group head for similar reasons.

Charged Appropriation

(i) The saving of Rs. 2,57.84 lakhs formed 18.1 per cent. of the original provision and was stated to be due mainly to less payment of interest on loans for Damodar Valley Project to the Central Government.

In the preceding year also, there was a saving of Rs. 2,04.94 lakhs which formed 15.5 per cent. of the original appropriation.

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

Occured mainly under			Total Appropriation.	Actual Expenditure.	Excess+ Saving—
(In lakhs of rupees.)					
B—INTEREST ON INTER- GOVERNMENTAL DEBT					
O.	..	11,05.75	} 10,99.71	8,54.48	-2,45.23
R.	..	-6.04			

The less payment of interest was attributed to less realisation of interest charges on capital advances made by the State Government as the Damodar Valley Corporation authorities withheld a portion of the interest charges (Rs. 2,48.12 lakhs) in adjustment of the balance share of revenue deficit on Irrigation and Flood Control works for 1963-64 and the estimated share of deficit for the year 1964-65 allocable to the State Government.

Similar reasons were attributed to the saving of Rs. 200.88 lakhs (19.7 per cent of the provision) under the group head in 1963-64 also.

(iii) In the following group head, additional funds provided by reappropriation on the 31st March, 1965 proved excessive. The additional funds are obtained for meeting increased expenditure on interest charges consequent on larger drawal of Cash Credit Advances for financing procurement operations.

**A—INTEREST ON PUBLIC
DEBT AND OTHER OBLI-
GATIONS.**

1. Interest on Ordinary Debt—

(1)—Debt raised in India—

**A-1(1)(c)—Interest on cash cre-
dit advances from State Bank.**

O.	..	0.01	} 7.13	2.92	-4.21
R.	..	7.12			

The reasons for the final saving of Rs. 4.21 lakhs were not intimated by the controlling authority.

(iv) In the following group heads, the reappropriations made on the 31st March, 1965 did not prove justified; the reasons for the final variations were not, furnished by the controlling authority.

**A-1(3)—Interest on other obliga-
tions—**

O.	..	11.61	} 13.63	1.29	-12.34
R.	..	2.02			

**A-1(1)(a)—Interest on permanent
loans—**

O.	..	2,21.97	} 2,18.85	2,23.54	+4.69
R.	..	-3.12			

Appropriation for Reduction or Avoidance of Debt (All Charged)

		Total Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving— Rs.
Major Head "17—Appropriation for Reduction or Avoidance of Debt".				
	Rs.			
<i>Original</i>	.. 3,90,51,000	} 3,90,51,000	3,90,51,000	..
<i>Supplementary</i>	..			
<i>Amount surrendered during the year</i>		..	..	<i>Nil</i>

Notes and comments—

The expenditure under this Appropriation represents contribution of Rs. 3,07.14 lakhs to the Sinking Fund and Rs. 83.37 lakhs to the Depreciation Fund for the amortisation of loans raised in the open market.

The balances in these funds at the end of 1964-65 were as shown below :

	(In lakhs of rupees.)		
Sinking Fund	15,88.57
Depreciation Fund	4,33.06

Accounts of the transactions of the Sinking Fund and the Depreciation Fund are given in Statement No. 19 at pages 143-144 of the Finance Accounts, 1964-65.

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

		Total Grant or Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving— Rs.
Major Head "18—Parliament, State and Union Territory Legislatures".				
	Rs.			
<i>Voted—</i>				
<i>Original</i>	.. 30,93,000	} 32,84,000	32,39,395	—44,605
<i>Supplementary</i>	1,91,000			
<i>Amount surrendered during the year (March, 1965)</i>		..	..	15,890
<i>Charged—</i>				
<i>Original</i>	.. 74,000	} 1,10,000	83,094	—26,906
<i>Supplementary</i>	36,000			
<i>Amount surrendered during the year (March, 1965)</i>		..	..	2,983

		Total grant or Appropriation.	Actual Expenditure.	Excess + Saving—
		Rs.	Rs.	Rs.
Major Head "19—General Administration."				
		Rs.		
Voted—				
Original	..	3,69,73,000	4,02,48,000	3,86,24,120
Supplementary		32,75,000		
				-16,23,880
Amount surrendered during the year (March, 1965)			..	..
				16,35,159
Charged—				
Original	..	12,33,000	13,14,000	12,62,666
Supplementary		81,000		
				-51,334
Amount surrendered during the year (March, 1965)			..	..
				37,400

Notes and comments—**Voted Grant.**

(i) The saving of Rs. 16.24 lakhs in the grant formed 49.6 per cent. of the supplementary grant of Rs. 32.75 lakhs obtained on the 30th March, 1965. The supplementary grant thus proved excessive.

(ii) Provision remained unutilised to a substantial extent under the following group head—

A—PRESIDENT, VICE-PRESIDENT, HEADS OF STATES AND UNION TERRITORIES AND CABINET MINISTERS :—		Total Grant.	Actual Ex- penditure.	Excess + Saving—
--	--	--------------	--------------------------	---------------------

(In lakhs of rupees).

A—(8) Ministers—				
O.	..	11.90	10.66	10.09
R.	..	- 1.24		
				-0.57

The total Saving of Rs. 1.81 lakhs in the original provision was attributed to entertainment of less number of temporary staff due to delay in completion of formalities for recruitment and also as a measure of economy.

(iii) In the following group head supplementary grant, obtained on the 30th March, 1965 and the reappropriation made on the 31st march, 1965 proved inadequate.

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

(In lakhs of rupees).

C—SECRETARIAT AND ATTACHED OFFICES.

C(1)—Civil Secretariat—

O.	..	1,41.53	}			
S.	..	11.49		1,54.17	1,57.71	+3.54
R.	..	1.15				

The final excess of Rs. 3.54 lakhs was attributed mainly to the post-budget decision to purchase law books, furniture, typewriters, etc., for the State Law Commission (Rs. 3.05 lakhs);

Grant No. 13—Administration of Justice.

		Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving —	
		Rs.	Rs.	Rs.	
Major Head "21—Administration of Justice".					
Rs.					
Voted—					
Original	..	1,12,14,000	}		
Supplementary	..	11,45,000				1,23,59,000	1,21,30,859	-2,28,141
Amount surrendered during the year (March, 1965)		..	..	1,98,867
Charged—					
Original	..	38,19,000	}		
Supplementary		2,95,000				41,14,000	41,55,551	+41,551
Amount surrendered during the year		..	..	Nil.

Notes and comments—

Charged Appropriation

The excess expenditure of Rs. 41,551 over the appropriation requires to be regularised. This was mainly due to excess under the following sub-heads partly counterbalanced by minor savings under several other sub-heads.

			Total Appropriation.	Actual Expenditure.	Excess + Saving—
			(In lakhs of rupees).		
A—HIGH COURT—					
A(2)—Original Side—Registrar—					
O.	..	13.14	} 14.41	14.54	+0.13
S.	..	1.77			
R.	..	-0.50			
A(3)—Appellate Side—Registrar—					
O.	..	13.74	} 14.88	15.18	+0.30
S.	..	0.58			
R.	..	0.56			

Grant No. 14—Jails (All Voted).

			Total Grant.	Actual Expenditure.	Excess + Saving—
			Rs.	Rs.	Rs.
Major Head "22—Jails."					
		Rs.	} 1,44,95,000	1,41,91,636	-3,03,364
Original	..	1,24,61,000			
Supplementary	..	20,34,000			
Amount surrendered during the year (March, 1965)				..	65,000

Notes and comments—

(i) Out of the saving of Rs. 3.03 lakhs in the Grant, only a sum of Rs. 0.65 lakh was surrendered on the 31st March, 1965.

The provision remained unutilised to a substantial extent in the following group head :—

(In lakhs of rupees).

B—JAIL MANUFACTURES—

B(4)—Presidency Jail—

O.	..	6.14	} 4.91	4.76	-0.15
S.	..	0.04			
R.	..	-1.27			

43904

Grant No. 14—Jails—contd.

The total saving of Rs. 1.42 lakhs which formed 23.0 per cent. of the total provision of Rs. 6.18 lakhs was explained as due to less procurement of mustard seeds for jail manufacture owing to acute scarcity of the seeds in the market during the second half of the year.

(ii) In the following case, the additional funds provided by reappropriation on the 31st March, 1965 proved unnecessary :

			Total Grant.	Actual Expenditure	Excess + Saving—
			(In lakhs of rupees)		
B-5—Central Jails—					
O.	..	7.66	13.13	11.39	-1.74
S.	..	4.05			
R.	..	1.42			

It has been stated that the reappropriation was made mainly on the expectation of adjustment of the cost (Rs. 1.21 lakhs) of woollen yarn received from the Government of Bihar during 1963-64, the adjustment was not, however, made due to non-receipt of debit from that Government.

Grant No. 15—Police

			Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
			Rs.	Rs.	Rs.
Major Head "23—Police".					
			Rs.		
Voted—					
Original	..	11,19,27,000	13,40,75,000	12,90,91,249	-49,83,751
Supplementary		2,21,48,000			
Amount surrendered during the year (March, 1965)				..	39,16,350
Charged—					
Original	..	..	3,04,100	3,03,584	-516
Supplementary		3,04,100			
Amount surrendered during the year (March, 1965)				..	500

The expenditure shown in the charged appropriation does not include a sum of Rs. 86,805 met out of advance from the Contingency Fund but not re-imbursed to the fund before the close of the year by authorisation of the Legislature. The advance was sanctioned on the 2nd March, 1965 for meeting decretal costs.

Notes and Comments—

Voted grant

(i) In view of the saving of Rs. 49·84 lakhs, the supplementary grant of Rs. 2,21·48 lakhs obtained on the 30th March, 1965 proved excessive.

The supplementary grant proved excessive mainly under the following group heads—

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

A—PRESIDENCY POLICE—

(b) Calcutta Police—

O.	..	2,30·06	}	2,60·07	2,56·59	—3·48
S.	..	29·97				
R.	..	0·04				

The net saving of Rs. 3·44 lakhs forming 11·5 per cent. of the supplementary provision was stated to be mainly due to—

- (a) non-drawal of rent compensation by the Land Acquisition Collector owing to non-receipt of bills from house owners (Rs. 2·45 lakhs),
- (b) non-utilisation of the provision for reimbursement of medical expenses owing to failure on the part of the drawing officers to submit the claims in time after completing all the formalities (Rs. 0·96 lakh).

C—DISTRICT EXECUTIVE FORCE

(c) Other Police—

O.	..	88·11	}	1,29·22	1,26·89	—2·33
S.	..	43·73				
R.	..	—2·62				

The total saving of Rs. 4·95 lakhs which formed 11·3 per cent. of the supplementary provision was stated to be mainly due to—

- (a) unfilled vacancies in the ranks of constables and temporary force (Rs. 2·62 lakhs),
- (b) less adjustment on account of arms accoutrements due to non-receipt of debits from the Defence Department (Rs. 0·71 lakh) and
- (c) less adjustment of Railway Warrants by the Railway Department (Rs. 0·32 lakh).

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

	Total Grant.	Actual Expenditure.	Excess + Saving —
	Rs.	Rs.	Rs.
Major Head "26—Miscellaneous Departments."			
	Rs.		
Original ..	50,78,000	50,78,000	50,17,834
Supplementary ..				—60,166
Amount surrendered during the year (March, 1965)	..	..	2,26,236

Notes and comments—

(i) Although the actual expenditure came very nearly to the provision, a sum of Rs. 2.26 lakhs was surrendered as surplus to requirement on the 31st March, 1965 against the available saving of Rs. 0.60 lakh only.

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

B—WORKS— (In lakhs of rupees)

PEACE TIME FIRE SERVICES—

O.	..	5.70	} 3.29	3.03	—0.26
R.	..	—2.41			

The total saving of Rs. 2.67 lakhs (46.8 per cent. of the provision) was stated to be due mainly to (a) less expenditure on purchase of fire fighting equipment as a result of lower rates of tender and (b) delay in sinking tubewells as a result of change of sites (Rs. 2.26 lakhs).

Large savings occurred under this group head in earlier years also as shown below :—

Year	Provision	Saving	Percentage of saving	Reason for the saving
(In lakhs of rupees)				
1960-61	.. 3.86	2.20	57.0	Slow progress of work.
1961-62	.. 3.00	1.25	41.7	Late receipt of estimate.
1963-64	.. 7.00	1.97	28.1	Slow progress of work.

Grant No. 17—Miscellaneous Departments—Excluding Fire Services. 25

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Major Head "26—Miscellaneous Departments."			
Rs.			
Voted—			
Original ..	1,80,21,000	2,72,78,000	2,38,83,713
Supplementary	92,57,000		
Amount surrendered during the year (March, 1965)			.. 22,05,299
Charged—			
Original ..	1,000	3,000	1,605
Supplementary	2,000		
Amount surrendered during the year (March, 1965)			.. .. 1,300

Notes and comments—

Voted grant

(i) The saving of Rs. 33.94 lakhs formed 36.7 per cent. of the supplementary provision which was obtained on the 30th March, 1965.

The saving occurred mainly under the following group heads :

	Total Grant	Actual Expenditure	Excess + Saving —
	(In lakhs of rupees)		
F—MISCELLANEOUS—			
(1) F(e)—Food—			
F(e) (iv)—Calcutta (Including Industrial Area) Rationing—			
O. ..	34.86	40.72	37.57
S. ..	14.12		
R. ..	-8.26		
			-3.15

The total saving of Rs. 11.41 lakhs (forming 80.8 per cent. of the supplementary provision) was attributed mainly to unfilled vacancies (Rs. 8.82 lakhs), non-establishment of the expected number of Government Stores in Calcutta (Rs. 1.54 lakhs) and Statutory Rationing offices (Rs. 1.05 lakhs).

26 Grant No. 17 -Miscellaneous Department—Excluding Fire Service—concl'd.

			Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)					
(2) F(i)—Office of the Publicity Production—					
S.	..	1.44	0.27	0.26	—0.01
R.	..	—1.17			

The supplementary grant of Rs. 1.44 lakhs was obtained on the 30th March, 1965 for augmentation of the administrative set-up of the Food and Supplies Department in connection with the introduction of Statutory Rationing in Calcutta. On the 31st March, 1965, however, a sum of Rs. 1.17 lakhs was surrendered as surplus to requirements due to less publicity campaign as a result of delay in starting statutory rationing in Calcutta.

(3)—Lump provision for Medical Benefit Schemes—

O.	7.35	..	—7.35
S.	..	7.35			

The non-utilisation of the entire provision was attributed to the booking of expenditure on account of Medical Benefit Schemes to the concerned heads within the Grant; the 'Lump provision' was not reappropriated to these heads.

Grant No. 18—Scientific Departments (All Voted)

			Total Grant	Actual Expenditure	Excess+ Saving—
			Rs.	Rs.	Rs.
Major Head—“27—Scientific Departments”					
Rs.					
Original	..	77,000	78,000	61,055	—16,945
Supplementary	..	1,000			
Amount surrendered during the year (March, 1965).			..	..	3,800

	Total Grant	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Head "2B—Education".			
	Rs.		
Original ..	23,90,72,000	28,11,18,000	29,31,82,158 +1,20,64,158
Supplementary ..	4,20,46,000		
Amount surrendered during the year ..	..	..	Nil

Notes and Comments—

(i) The expenditure exceeded the Grant by Rs. 1,20,64,158 which requires to be regularised.

In view of the excess, the supplementary grant of Rs. 4,20.46 lakhs obtained on the 30th March, 1965 proved largely inadequate.

(ii) The provision under this Grant was exceeded in the previous five years also, as indicated below:

Year	Total provision.	Excess
(In lakhs of rupees)		
1959-60 ..	14,35.50	1,59.37
1960-61 ..	15,79.96	96.05
1961-62 ..	20,22.22	1,08.17
1962-63 ..	21,67.23	1,68.74
1963-64 ..	24,39.57	1,41.87

In all the years, the excesses were stated to be mainly due to increase in expenditure on Development Schemes.

(iii) The excess of Rs. 1,20.64 lakhs was the net result of excesses totalling Rs. 3,17.33 lakhs over the provision of Rs. 22,55.22 lakhs made under 74 sub-heads partly counterbalanced by savings amounting to Rs. 1,96.69 lakhs in the provision of Rs. 5,18.57 lakhs made under 94 other sub-heads.

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

G—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.

(In lakhs of rupees.)

G(i)(a) Direct Grants to Non-Government Secondary Schools for boys—

Non-recurring—

Other grants—

O ..	50.00	} 9.46	1,43.72	+1,34.26
S ..	15.00			
R ..	-55.54			

Against the total provision of Rs 65 lakhs made in the original and supplementary budget, the actual expenditure amountd to Rs. 1,43.72 lakhs. But instead of providing additional funds by reappropriation from the available savings under other heads or supplementary grant, provision to the extent of Rs. 55.54 lakhs was withdrawn in March, 1965 increasing thereby the excess to Rs. 1,34.26 lakhs.

The reasons for the withdrawal of provision were not furnished by the controlling officer.

	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees.)			
G(i)(b)—Direct Grants to Non-Government Secondary Schools for girls—			
Non-recurring—			
Other Grants—			
O ..	12.50	3.24	26.98
R ..	—9.26		
			+23.74

In view of the final excess, the reduction of the original provision made by reappropriation in March, 1965 did not prove justified.

In the previous year also, there was an excess under this sub-head, the reasons for which were also not furnished by the controlling authority.

J(i)—Direct grants to non-Government Primary Schools for boys and girls—

Recurring—

O ..	6.00	6.00	15.85
S ..	5.00		
R ..	—5.00		
			+9.85

In view of the final excess, the reduction of the provision in March, 1965 by Rs. 5 lakhs did not prove justified. In the previous year also, the expenditure exceeded the provision under this head by Rs. 4.28 lakhs.

Non-recurring—

Other grants—

O ..	10.00	10.00	11.45
S ..	6.95		
R ..	—6.95		
			+1.45

In the previous year also, the expenditure exceeded the provision under this sub-head by Rs. 6.61 lakhs.

				Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees.)						
J(ii)—Direct Grants to non-Government Primary Schools for boys and girls (Anglo-Indian)—						
Non-recurring—						
Other grants—						
O	..	..	0.09	0.08	1.34	+1.26
R	..	..	-0.01			

In this case, the expenditure exceeded the provision by more than 15 times.

**T(f)—Expansion Of Education and
Welfare Services To Relieve
Educated Unemployment—**

Administration—

O	7.94	10.00	20.04	+10.04
S	2.06			

In view of the final excess, the additional funds obtained in March, 1965 by supplementary grant proved largely inadequate.

In the previous year also, the expenditure exceeded the provision under this sub-head by Rs. 12.39 lakhs.

T(J)—OTHER CHARGES—

Examination charges—

O	5.30	5.48	8.04	+2.56
R	0.18			

W—DEVELOPMENT SCHEMES.

W(i)—Third Five-Year Plan—

O	8,12.44	10,31.56	10,98.06	+66.50
S	..	..	2,17.25	
R	..	..	1.87	

In view of the final excess, the augmentation of provision by supplementary grant and reappropriation in March, 1965 proved largely inadequate.

In the previous two years also, the expenditure exceeded the provision as indicated below:—

Year			Excess			
(In lakhs of rupees)						
1962-63	1,52.89		
1963-64	75.22		

			Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees.)					
W(ii)—First Five-Year Plan					
(Committed expenditure)—					
O	..	3,49·47	3,62·88	3,70·03	+7·15
S	..	13·41			
W(iii)—Second Five-Year Plan—					
(Committed expenditure)—					
O	..	5,67·49	6,54·78	6,87·99	+33·21
S	..	87·29			

In view of the final excess, the supplementary grant obtained on the 30th March, 1965 proved largely inadequate.

In the previous two years also, the expenditure exceeded the provision under this sub-head as tabled below:

			Year	Excess
(In lakhs of rupees)				
1962-63	27·66
1963-64	62·04

W(iv)—Centrally-sponsored Schemes—

(Committed expenditure)—

O	..	20·31	35·00	50·20	+15·20
S	..	14·69			

In view of the final excess, the additional provision made by obtaining supplementary grant proved largely inadequate.

In the previous year also, the expenditure exceeded the provision under this sub-head by Rs. 6·41 lakhs.

(iv) (b) Other sub-heads under which final excesses of comparatively small amounts occurred are indicated below:

B—GOVERNMENT ARTS COLLEGE—

B(i)—Government Arts Colleges for men—

B(i)(1)—Pay of officers—

O	..	27·18	30·28	30·59	+0·31
S	..	3·44			
R	☒	-0·34			

			Total Grant	Actual Expenditure	Excess+ Saving—
			(In lakhs of rupees.)		
B(i)2—Pay of establishment—					
O	..	3.57	3.98	4.20	+0.22
S	..	0.55			
R	..	-0.14			
B(i)3—Allowances, honoraria, etc.—					
O	..	2.45	2.72	3.03	+0.31
S	..	0.14			
R	..	0.13			
B(i)4—Contract contingencies—					
O	..	0.77	0.86	1.55	+0.69
S	..	0.07			
R	..	0.02			
B(i)7—Grants-in-aid, contribution in lieu of rates and taxes—					
O	..	0.60	0.56	0.77	+0.21
R	..	-0.04			
B(ii)—Government Arts College for women—					
B(ii)1—Pay of officers—					
O	..	6.08	7.06	7.18	+0.12
S	..	0.66			
R	..	0.32			
B(ii)2—Pay of establishment—					
O	..	0.78	0.77	0.78	+0.01
R	..	-0.01			
B(ii)3—Allowances, honoraria, etc.—					
O	..	0.39	0.41	0.43	+0.02
S	..	0.04			
R	..	-0.02			

			Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees.)					
C—GRANTS TO NON-GOVERNMENT ARTS COLLEGES					
C(i)—Grants to non-Government Arts Colleges for men—					
Non-recurring					
Furniture and equipment grant			0.40	0.50	+0.10
Other grants					
O	..	6.80	8.67	8.91	+0.24
S	..	2.00			
R	..	-0.13			
C(ii) Grants to non-Government Arts Colleges for women—					
Non-recurring					
Other grants					
O	..	0.66	1.61	2.11	+0.50
S	..	0.84			
R	..	0.11			
D—GOVERNMENT PROFESSIONAL COLLEGES					
D(c)—Government College of Arts and Crafts—					
D(c)2—Pay of establishment—					
O	..	0.31	0.34	0.36	+0.02
R	..	0.03			
D(c)3—Allowances, honoraria, etc.					
O	..	0.15	0.19	0.20	+0.01
R	..	0.04			
D(c)5—Other contingencies—					
O	..	0.13	0.10	0.13	+0.03
R	..	-0.03			

	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees.)			
D(d)—Goenka College of Commerce and Business Administration—			
D(d)1—Pay of officers—			
O .. 0.15	0.13	0.16	+0.03
R .. -0.02			
D(d)5—Other contingencies ..	0.01	0.03	+0.02
E—GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES			
Non-recurring—			
Other Grants ..	0.18	0.54	+0.36
F—GOVERNMENT SECONDARY SCHOOLS			
F(i)(a)—Government Secondary Schools for boys—			
F(i)(a)1—Pay of officers—			
O .. 13.90	13.70	13.85	+0.15
R .. -0.20			
F(i)(a)2—Pay of establishment—			
O .. 1.54	1.50	1.52	+0.02
R .. -0.04			
F(i)(a)3—Allowances, honoraria, etc.—			
O .. 0.76	1.39	1.82	+0.43
R .. 0.63			
F(i)(a)4—Contract contingencies—			
O .. 0.91	0.98	1.05	+0.07
R .. 0.07			

			Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees.)					
F(i)(a)5—Other contingencies—					
O	..	1.75	1.77	2.29	+0.52
R	..	0.02			
F(i)(b)—Government Secondary Schools for girls—					
F(i)(b)1—Pay of officers—					
O	..	4.00	3.41	3.43	+0.02
R	..	-0.59			
F(i)(b)3—Allowances, honoraria, etc.—					
O	..	0.26	0.31	0.35	+0.04
R	..	0.05			
F(i)(b)4—Contract contingencies—					
O	..	0.35	0.41	0.57	+0.16
R	..	0.06			
G(ii)—Direct grants to non- Government Secondary Schools for boys and girls (Anglo-Indian)—					
Non-recurring—					..
Other grants—					
O	..	0.88	1.06	1.91	+0.85
R	..	0.18			
J(ii)—Direct Grants to non-Govern- ment Primary Schools for boys and girls (Anglo-Indian)—					
Recurring—					
Ordinary grants			0.35	0.40	+0.05

			Total Grant	Actual Expenditure	Excess + Saving -
			(In lakhs of rupees.)		
L—GOVERNMENT SPECIAL SCHOOLS—					
L(a)(ii)—Government Special Schools for Mistresses—					
L(a)(ii)1—Pay of officers—					
O	..	0.26	} 0.32	0.37	+0.05
R	..	0.06			
L(a)(ii)3—Allowances, honoraria, etc.			0.03	0.05	+0.02
L(a)(ii)5—Other contingencies—					
O	..	0.33	} 0.34	0.44	+0.10
R	..	0.01			
L(b)—Guru Training Schools—					
L(b)2—Pay of establishment—					
O	..	1.55	} 1.30	1.31	+0.01
R	..	-0.25			
L(b)3—Allowances, honoraria, etc.—					
O	..	0.03	} 0.03	0.19	+0.16
S	..	0.10			
R	..	-0.10			
L(b)5—Other contingencies—					
O	..	2.34	} 2.66	2.88	+0.22
S	..	0.54			
R	..	-0.22			
L(c)—Madrasahs—					
L(c)1—Pay of officers—					
O	..	0.99	} 1.01	1.06	+0.05
R	..	0.02			
L(c)3—Allowances, honoraria, etc.—					
O	..	0.17	} 0.16	0.20	+0.04
R	..	-0.01			
L(c)5—Other contingencies ..			0.04	0.09	+0.05

			Total Grant	Actual Expenditure	Excess— Saving—
(In lakhs of rupees)					
L(e)—Government Tols—					
L(e)3—Allowances, honoraria, etc.—					
O	..	0·01	0·03	0·04	+0·01
R	..	0·02			
M(i)—Direct [Grants to non-Government Special Schools—					
Recurring—					
Training Schools for masters ..			..	0·03	+0·03
Sanskrit Tols ..			1·46	1·47	+0·01
Other miscellaneous schools for boys—					
O	..	0·15	0·16	0·36	+0·20
R	..	0·01			
N—DIRECTION—					
N-3—Allowances, honoraria, etc.—					
O	..	0·57	0·66	0·88	+0·22
S	..	0·10			
R	..	—0·01			
N-5—Other contingencies—					
O	..	0·12	0·22	0·34	+0·12
R	..	0·10			
O—INSPECTION—					
O(i)(a) Inspection—Men's Branch—					
O(i)(a) 1—Pay of officers—					
O	..	7·37	7·35	7·38	+0·03
R	..	—0·02			
O(i)(a) 2—Pay of establishment—					
O	..	5·97	5·70	5·75	+0·05
R	..	—0·27			

			Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)					
O(i)(a) 3—Allowances, honoraria, etc.—					
O	..	1.53	1.84	2.42	+0.58
R	..	0.31			
O(i)(a)4—Contract contingencies—					
O	..	0.48	0.49	0.51	+0.02
R	..	0.01			
O(i)(a)5—Other contingencies—					
O	..	0.30	0.25	0.40	+0.15
R	..	—0.05			
O(i)(b)—Inspection—Women's Branch—					
O(i)(b)1—Pay of officers ..			0.56	0.62	+0.06
O(i)(b)3—Allowances, honoraria, etc.			0.13	0.14	+0.01
O(ii)—Inspection (Anglo-Indian)—					
O(ii)3—Allowances, honoraria, etc.—					
O	..	0.06	0.08	0.09	+0.01
R	..	0.02			
P—SCHOLARSHIP—					
In Secondary Schools ..			0.76	1.31	+0.55
R—EXPENDITURE FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES—					
Pay of establishment ..			0.02	0.10	+0.08
Allowances, honoraria, etc. ..			0.03	0.11	+0.08
Contingencies ..			0.15	0.18	+0.03
Grants-in-aid, etc. ..			5.50	6.13	+0.63

				Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)						
T(b)—EXPENSES OF THE STATE TEXT-BOOK COMMITTEE—						
T(b)1—Pay of officers				0.06	0.08	+0.02
T(e)—NATIONAL CADET CORPS—						
Other contingencies—						
O	..	..	6.50	5.87	8.41	+2.54
R	..	..	—0.63			
<p>The excess which formed 43.3 per cent. of the total provision was stated to be mainly due to (a) unanticipated huge expenditure on account of holding of pre-commission/Refresher Training course and (b) larger payments of arrear travelling and washing allowances to the Cadets during the last month of 1964-65.</p> <p>In the previous two years also, the expenditure exceeded the provision under this head as indicated below :</p>						
Year				Excess (In lakhs of rupees)		
1962-63	..	..	..	..	2.06	
1963-64	..	..	..	..	2.30	
T(g)—ESTABLISHMENT OF DAY STUDENTS HOMES—						
Grant-in-aid, etc.—						
O	..	..	1.75	1.77	2.00	+0.23
S	..	..	0.02			
T(h)—ESTABLISHMENT OF MULTIPURPOSE SCHOOL—						
Pay of officers				0.01	0.01	+0.01
Allowances, honoraria, etc. ..				0.01	0.02	+0.01
T(j)—OTHER CHARGES—						
Grants for the encouragement of literature.				0.25	0.35	+0.10
Grants-in-aid, etc.—						
O	..	..	3.49	3.59	3.69	+0.10
R	..	..	0.10			
V—CHARGES IN ENGLAND—						
Government Scholarships—						
O	..	..	0.69	0.76	0.78	+0.02
R	..	..	0.07			

(v) In the following group heads, the provision was not utilised wholly or to a substantial extent.

Serial No.	Group head	Provision	Saving (and its percentage to the provision)	Reasons for the saving and remarks	
(1)	(2)	(3)	(4)	(5)	
(In lakhs of rupees)					
GOVERNMENT PROFESSIONAL COLLEGES—					
(1)	(1)(i)—Bengal Engineering Collego.	7.09	3.57 (50.4%)	The reasons for the savings were not furnished by the controlling authority.	
G—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—					
(2)	G(ii)—Direct grants to non-Government Secondary Schools for boys and girls (Anglo-Indian).	6.81	1.70 (25%)		
H—GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION—					
(3)	Grants to the Board of Secondary Education, West Bengal.	50.18	49.45 (98.5%)		
L—GOVERNMENT SPECIAL SCHOOLS—					
(4)	L(iv)—Reformatory Schools	2.04	2.04 (100%)		
T—MISCELLANEOUS—					
(5)	T(ii)—Publication of Rabindra Rachanavali.	7.30	2.81 (38.5%)		

(vi) The following is a case of failure to reappropriate funds to the group head concerned.

	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
X—LUMP PROVISION FOR MEDICAL BENEFIT SCHEME—			
S	7.91	5.00	—5.00
R	—2.91		

The lump sum provision obtained under this group head by a supplementary grant of Rs. 7.91 lakhs on the 30th March, 1965 was intended to be reappropriated to other heads within the grant for meeting the additional expenses connected with the reimbursement of medical expenses of Government servants. But only an amount of Rs. 2.91 lakhs was reappropriated during the year, leaving a balance of Rs. 5 lakhs under this group head.

(vii) In the following group heads, the additional funds obtained by supplementary grant on the 30th March, 1965 proved wholly unnecessary. The reasons for the saving were not furnished by the controlling authority.

Serial No	Group head	Total provision	Saving (and its percentage to the total provision)
W—DEVELOPMENT SCHEMES—			
(In lakhs of rupees)			
(1)	W(v)—Centrally-sponsored Schemes—		
	O .. 44.01	81.83	42.09 (51.4%)
	S .. 37.82		
(2)	K—Grants to Local Bodies for primary education for boys and girls—		
	O .. 65.01	65.01	5.36 (7.9%)
	S .. 2.70		
	R .. -2.70		

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

The expenditure in the Grant includes transactions pertaining to this Fund which is intended for advancement of education of members of backward classes and is financed by contribution from the State Government. The expenditure incurred for the purpose is, in the first instance, booked against provision made in this grant and finally charged to the fund (to the extent of the amount available therein) before the close of the accounts for the year.

The expenditure incurred during the year amounted to Rs. 11.50 lakhs. The amount charged to the Fund was Rs. 11.24 lakhs.

A sum of Rs. 11.24 lakhs was contributed to the fund by debit against the provision made in this grant.

There was no balance at credit of the fund on the 31st March, 1965.

An account of the transactions of the Fund appears in Statement 16 at page 103 of the Finance Accounts of the State Government for 1964-65.

Major Head—"29—Medical"—			Total Grant or Appropriation	Actual Expenditure	Excess+ Saving—
Voted—			Rs.	Rs.	Rs.
Original	..	11,14,54,000	11,70,28,000	11,66,48,226	—3,79,774
Supplementary	..	55,74,000			
Amount surrendered during the year			..	..	Nil
<i>Charged—</i>					
Original	..	..	6,500	6,414	—86
Supplementary	..	6,500			
Amount surrendered during the year (March, 1965)			..	..	86

Notes and Comments—

Voted Grant.

(i) In the following group head, the provision remained unutilised to a substantial extent :

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

(In lakhs of rupees)

M—DEVELOPMENT SCHEMES—

M(d)—Centrally-sponsored Schemes—

O	11.37	6.20	4.72	—1.48
R	..	—5.17			

The total saving of Rs. 6.65 lakhs in the original provision (58.5 per cent.) was attributed mainly to—

- (i) less payment of grants to the "Ayurvedic Institutions for Research in Ayurvedic Medicine", the reasons for which were not furnished by the controlling officer (Rs. 2.20 lakhs)
- (ii) non-entertainment of staff owing to non-finalisation of the scheme "Ayurvedic Education" (Rs. 1.60 lakhs), and
- (iii) non-utilisation of provision for purchase of special type of apparatus required for the scheme "Post-Graduate Education and Research" for want of import licence from the Government of India (Rs. 0.80 lakh).

(ii) In the following group head, the supplementary grant obtained on the 30th March, 1965 proved inadequate :

			Total Grant	Actual Expenditure	Excess+ Saving -
(In lakhs of rupees)					
H—PROVINCIALISATION OF SADAR AND SUB-DIVISIONAL HOSPITALS—					
O ..	..	75.25	83.51	85.62	+2.11
S ..	..	9.08			
R	..	-0.82			

The excess expenditure under the above group head was explained as due to unanticipated larger adjustment of departmental bills for supply of stores from the Central Medical Stores.

As adjustments of the arrear bills for stores supplied during the period from 1956-57 to 1964-65 were made after due acceptance thereof by the Departmental Officers and on the basis of specific request in each case, inadequate supplementary provision made on the 30th March, 1965 and subsequent reduction of provision on the 31st March, 1965 by reappropriation indicate defective control.

During the previous two years also, large excesses occurred under the group head mainly for similar reasons.

(iii) In the following group head, reappropriation made as late as on the 31st March, 1965 proved excessive and resulted in final saving.

**D—MEDICAL COLLEGES AND
SCHOOLS—**

D3—R. G. Kar Medical College—

O	6.48	8.35	7.08	-1.27
R	..	1.87			

The final saving of Rs. 1.27 lakhs was attributed mainly to :

- (i) non-payment of bills for supply of medical and non-medical stores owing to delay in obtaining sanction of Government (Rs. 0.77 lakh) and
- (ii) non-drawal of pay of certain staff at enhanced rates due to non-finalisation of their pay in the revised scales (Rs. 0.46 lakh).

(iv) In the following group head, provision of additional funds by reappropriation and supplementary grant was not justified :—

				Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)						
J—WORKS—						
O	..	..	2.56	} 4.68	2.22	—2.46
S	..	..	0.48			
R	..	..	1.64			

The actual expenditure fell short of the original provision by Rs. 0.34 lakh. But instead of surrendering the saving the provision was augmented by Rs. 2.12 lakhs by supplementary grant on the 30th March, 1965 and by reappropriation from other heads on the 31st March, 1965. This resulted in a final saving of Rs. 2.46 lakhs.

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

(v) In the following group head, additional funds provided by reappropriation as late as on the 31st March, 1965 proved largely inadequate :

M—DEVELOPMENT SCHEMES—

M(b)—First Five-Year Plan—

O	2,17.12	} 2,20.68	2,31.95	+11.27
R	3.56			

The reappropriation was made for meeting more expenditure in connection with the Scheme "Increase in the number of rural dispensaries and establishment of P. H. units," as a result of (i) upgradation of some posts, (ii) adjustment of arrear bills and (iii) increase in the number of patients. Reasons for the final excess of Rs. 11.27 lakhs were not furnished by the controlling officer.

(vi) *Suspense*.—The expenditure in the voted grant includes an amount of Rs. 1,83.31 lakhs booked under the group head "L—Suspense", which accommodates interim transactions for the purchase of Medical Stores by the Assistant Director of Health Services (Equipment and Stores) and their supply to different institutions.

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

(In lakhs of rupees.)						
Opening balance	..	..	..	..	2,19.67	
Gross charges	..	..	..	..	1,83.31	
<i>Deduct</i> —Issues to other Departments, Institutions, etc.						—1,59.31
Closing balance	..	..	..	..	2,43.6	

Grant No. 21—Public Health.

			Total Grant or Appropriation Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.
Major Head "30—Public Health"					
Voted—					
		Rs.			
Original	..	4,36,64,000	} 4,36,64,000	3,60,80,587	-75,83,413
Supplementary	..				
Amount surrendered during the year (March, 1965)			..	..	66,38,300
Charged—					
		Rs.			
Original	..	..	} 2,000	..	-2,000
Supplementary	..	2,000			
Amount surrendered during the year			..	..	Nil

Notes and comments—

Voted Grant

(i) The unutilised amount of Rs. 75.83 lakhs in the grant formed 17.4 per cent. of the original provision; out of this, an amount of Rs. 66.38 lakhs was surrendered but only on the last day of the financial year.

(ii) The saving occurred mainly under the following group heads, the provision in respect of which remained unutilised wholly or to a substantial extent :

			Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)					
I—DEVELOPMENT SCHEMES—					
I(d)—Centrally-sponsored Schemes , (Committed expenditure)—					
O.	..	15.00	} 1.95	..	-1.95
R.	..	-13.05			

The saving of the entire provision was stated to be due to non-drawal of the grant by a Municipality. But the reasons for the non-drawal were not furnished by the controlling officer.

In the previous two years also, the major portion of the provision remained unutilised as indicated below; this was attributed to non-payment of grants to several local bodies owing to their failure to fulfil the requisite conditions for such grants under Sanitary Project Rules.

Year	Provision	Saving.	Percentage of saving to the provision.
(In lakhs of rupees)			
1962-63	.. .. 20.00	13.56	67.8
1963-64	.. .. 18.46	.. 14.05	76.1

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

I—DEVELOPMENT SCHEMES—

I(a)—Third Five-Year Plan—

O.	..	1,40.22	} 1,86.67	1,74.17	-12.50
R.	..	46.45			

The expenditure under this group head includes charges of Rs. 1,09.10 lakhs incurred on "Malaria Eradication Scheme" for which provision was made originally under the group head "I(e)—Centrally-sponsored Schemes" within the Grant. Thus the actual saving under the group head was Rs. 75.15 lakhs in the original provision (53.6 per cent), the reasons for which were not furnished by the controlling authority.

(iii) In the following group head, additional funds provided by reappropriation on the 31st March, 1965 proved largely excessive :

I(b)—First Five-Year Plan—

O.	..	23.99	} 26.95	24.16	-2.79
R.	..	2.96			

The final saving of Rs. 2.79 lakhs formed 94.3 per cent. of the additional funds of Rs. 2.96 lakhs provided by reappropriation on the last day of the financial year. The reasons for this additional requirements as well as the ultimate saving were not furnished by the controlling officer.

(iv) In the following cases, the additional funds provided by reappropriation on the last day of the financial year proved inadequate even though there were sufficient funds under other heads for reappropriation ; in fact, on the same day a sum of Rs. 66.38 lakhs was surrendered from the grant as surplus to requirements :

C—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES—

O.	..	9.42	} 11.39	12.61	+1.22
R.	..	1.97			

The excess was attributed to increased expenditure consequent on out-break of pox as epidemic during the closing months of the year.

I—Development Schemes

I(c)—Second Five-Year Plan—

O.	..	59.95	} 63.34	66.46	+3.12
R.	..	3.39			

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

(v) In the following case, the excess remained uncovered :

J—SUSPENSE	34.00	39.45	+5.45
------------	----	----	-------	-------	-------

The reasons for the excess of Rs. 5.45 lakhs which formed 15.9 per cent. of the provision, were not furnished by the controlling authority.

(vi) *Suspense*.—The expenditure in the grant includes an amount of Rs. 39.45 lakhs booked under the group head "J—Suspense" which accommodates interim transactions for the purchase and supply of equipment and other materials for "Water Supply and Sanitation" and other schemes of the Public Health Department.

The nature and accounting procedure of the transactions under this head have been explained at pages 94-95 in Note (ix) below Grant No. "33 Irrigation."

An account of the transactions during the year is given below :

Major Head and detailed units	Opening balance.	Debits during the year.	Credits during the year.	Net actuals.	Closing balance.
(In lakhs of rupees)					
30—Public Health—					
Purchase ..	—1,57.97	5.62	12.37	—6.75	—1,64.72
Miscellaneous Public Works Advances.	30.10	9.99	7.91	2.08	32.18
Stock ..	—2.41	23.84	7.01	16.83	14.42
Total ..	—1,30.28	39.45	27.29	12.16	—1,18.12

Grant No. 22—Agriculture—Agriculture

Major Heads "31—Agriculture" and "95—Capital outlay on schemes of Agricultural Improvement and Research"	Total Grant or Appropriation	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Rs.			
Voted—			
Original ..	13,86,29,000	12,83,41,111	—1,02,87,889
Supplementary ..			
Amount surrendered during the year (March, 1965.)	..	..	80,96,250
Charged—			
Original ..	..	601	—91
Supplementary	601		
Amount surrendered during the year.	—	—	Nil.

Notes and comments—

Voted Grant

(i) Out of the unutilised amount of Rs. 1,02·88 lakhs a sum of Rs. 80·96 lakhs was surrendered but only on the last day of the financial year.

In the past several years also considerable provision remained unutilised under this Grant mainly due to non-implementation of a number of development schemes; the figures for the preceding 3 years are indicated below :

Year	Total Provision	Saving	Percentage of the saving to the total provision.
(In lakhs of rupees)			
1961-62 ..	9,48·76	4,14·59	43·7
1962-63 ..	9,55·36	3,55·87	37·2
1963-64 ..	9,70·63	2,50·26	25·8

(ii) The saving in 1964-65 occurred mainly under the following group head :

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

(In lakhs of rupees)

“31—Agriculture”

L—DEVELOPMENT SCHEMES—

L(a)—Third Five-Year Plan—

O. ..	5,99·01	} 4,82·56	4,33·65	—48·91
R. ..	—1,16·45			

(I.) A total sum of Rs. 1,65·36 lakhs forming 27·6 per cent. of the original provision of Rs. 5,99·01 lakhs remained unutilised even in the penultimate year of the Third Five-Year Plan.

Since the first year of the Plan, considerable amounts of provision also remained unutilised under this group head as indicated below :

Year.	Provision	Saving	Percentage of saving	Reasons for the saving.
(In lakhs of rupees)				
1961-62 ..	3,66·73	2,54·34	69·3	Non-execution of a number of schemes due to non-completion of preliminaries.
1962-63 ..	3,60·31	1,88·74	52·4	
1963-64 ..	3,48·73	72·50	20·8	

(II.) The saving of Rs. 1,65.36 lakhs in 1964—65 was stated to be due to :

(a) non-execution of 34 out of 143 schemes provided for, owing to non-completion of preliminaries (Rs. 85.99 lakhs),

(In the previous two years also, a large number of schemes remained un-executed for similar reasons as shown below :

Year.	Total no. of schemes provided for.	No. of schemes remained unexecuted	Provision which remained unutilised.
			(In lakhs of rupees)
1962-63	144	47	65.49
1963-64	141	35	17.53

(b) partial execution of 27 schemes owing to non-completion of preliminaries, non-availability of required types of implements and other requisites (Rs. 64.20 lakhs).

(c) non-payment of certain bills for distribution charges in respect of the schemes "Distribution of Superphosphates" and "Distribution of Bone-meal" (Rs. 56.99 lakhs) owing to non-settlement of discrepancies in distributors' claims and

(In the previous year also, the saving for the identical reasons was Rs. 10.39 lakhs).

(d) non-filling of posts for non-completion of formalities, want of suitable person and non-finalisation of recruitment rules (Rs. 27.17 lakhs).

(In the previous year also, the saving for the same reasons was Rs. 9.13 lakhs).

(III.) The names of the major schemes which remained unimplemented from 1961-62 (first year of the Third Five-Year Plan) for non-completion of preliminaries are indicated below :

Scheme.	Provision.			
	1961-62	1962-63	1963-64	1964-65
	(In lakhs of rupees)			
1. Setting up of a state owned Cold Storage.	5.21	3.50	2.50	8.71
2. Development of vegetable production and Establishment of nucleus seed farms.	1.95	1.97	0.50	2.27
3. Strengthening of Seed Testing Organisation.	2.05	1.92	1.21	1.92
4. Improved agricultural implements for V. L. W. Block, Headquarters and Farm Advisory Headquarters.	2.00	2.00	1.00	1.25
5. Establishment of Statistical Unit.	6.53	2.10	1.88	1.00

(IV) Some of the main schemes of the Third Five-Year Plan under which provision remained unutilised to a substantial extent from 1961-62 are shown below :

Scheme	Year.	Provi- sion.	Saving	Brief description of the scheme.	Reasons for the saving.
(In lakhs of rupees).					
1. Distribution of Superphos- phate.	1961-62	3.42	2.07	The scheme pro- vided for distri- bution of 4.5 lakhs tons of Superphosphates to cultivators.	Non-settlement of distribu- tors' claim.
	1962-63	4.09	3.97		
	1963-64	9.70	9.66		
	1964-65	55.99	55.98		
2. Improvement of Agricultural practices and improved Ag- ricultural im- plements.	1961-62	6.00	5.88	The scheme envisaged sub- sidised distri- bution of im- proved types of agricultural implements and introduction of improved meth- ods of culti- vation.	Non-availability of required types of imple- ments.
	1962-63	7.84	6.28		
	1963-64	8.00	0.52		
	1964-65	30.00	22.59		
3. Improvement of Agricultural Schools and Training Cen- tres.	1961-62	5.46	5.42	The scheme aim- ed at re-orga- nising the exist- ing Agricultural schools to train up field workers under the two- year integrated course.	Non-finalisation of prelimina- ries and non- filling up of posts for want of suitable per- sons.
	1962-63	9.01	1.19		
	1963-64	11.17	1.97		
	1964-65	20.00	8.45		
4. Lift Irriga- tion from Rivers and Beels.	1961-62	10.00	0.57	The scheme aimed at installing 650 high-power- ed diesel pump- ing sets for irri- gation from rivers and beels. 60 installations have been com- pleted up to January, 1965.	Non-availabilty of pumps of required speci- fication.
	1962-63	8.00	7.53		
	1963-64	6.95	6.01		
	1964-65	10.00	1.65		
5. Soil Conser- vation Exten- sion work on Waste land and Agricul- tural land.	1961-62	15.00	14.97	The scheme aims at unde-taking Contour Bund- ing and Soil Conservation work on waste land and agri- cultural land	Non-finalisation of prelimina- ries and unsat- isfactory progress of work owing to non- filling up of certain posts.
	1962-63	18.08	18.04		
	1963-64	5.04	1.79		
	1964-65	32.99	24.96		

(iii) Substantial provision remained unutilised also under the following group heads :

	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
B—SUPERINTENDENCE			
O. .. 38.74	30.58	29.82	—0.76
R. .. —8.16			

The total saving of Rs. 8.92 lakhs which formed 23 per cent. of the original provision of Rs. 38.74 lakhs was attributed mainly to transfer of staff to the Development Department under Grant No. "29—Community Development Projects".

In the previous year also, the saving of Rs. 3.92 lakhs in the original provision of Rs. 38.76 lakhs was stated to be due to the same reasons.

D. 2—Other Charges—

O. .. 4.29	3.07	3.11	+0.04
R. .. —1.22			

The net saving of Rs. 1.18 lakhs forming 27.5 per cent. of the original provision was stated to be due mainly to :

- non-filling up of certain posts in the workshop under "Training-cum-Development Projects" due to non-completion of the construction of buildings entrusted to the Construction Board (Rs. 0.84 lakh).
- non-implementation of the proposed starting of additional "Home Economics Centre at Sriniketan (Rs. 0.28 lakh) and
- non-organising the systematic programme for training camps of non-official members of the Block Development Committee (Rs. 0.19 lakh).

In the previous year also, the saving under this group head was Rs. 1.14 lakhs (30 per cent. of the original provision) for identical reasons.

(iv) In the following cases, the withdrawal of funds by reappropriation on the 31st March, 1965 proved injudicious or largely excessive :

L—DEVELOPMENT SCHEMES—

L(e)—Schemes outside the State Plan—

Intensive Food Production Schemes—

O. .. 3,08.00	2,80.27	3,26.72	+46.45
R. .. —27.73			

The Department anticipated a saving of Rs. 27.73 lakhs under this group head due to non-payment of distributors' claim from 1953-54 pending receipt of

the Arbitrator's award and non-settlement of disputes over the Government's dues and distributors' claims. This amount was surrendered from this group head on the 31st March, 1965.

The expenditure, however, ultimately exceeded the original provision by Rs. 18·72 lakhs and the modified provision by Rs. 46·45 lakhs, the reasons for which were not furnished by the controlling officer.

	Total Grant.	Actual Expenditure.	Excess+ Saving—
			(In lakhs of rupees.)
95—Capital outlay on schemes of Agricultural Improvement and Research.			

T—OTHER SCHEMES—

O.	..	3·52	}	1·46	2·55	+1·09
R.	..	-2·06				

The Department anticipated a saving of Rs. 2·06 lakhs under this group head due to transfer of the scheme 'Jute Seed Multiplication Farm at Bhajanghat' under the group head 'S—Development Schemes—S.(a)—Third Five-Year Plan' within this grant. This amount was reappropriated from this group head on the 31st March, 1965.

The expenditure, however, ultimately exceeded the reduced provision by Rs. 1·09 lakhs, the reasons for which were not furnished by the controlling officer.

(v) In the following group head, the additional funds provided by reappropriation on the last day of the financial year proved largely excessive:

S—DEVELOPMENT SCHEMES.

S(a)—Third Five-Year Plan—

O.	..	3,45·50	}	4,15·47	3,97·19	-18·28
R.	..	69·97				

The provision of additional funds of Rs. 69·97 lakhs by reappropriation was attributed to more progress of work than the anticipated programme. The reasons for the final saving of Rs. 18·18 lakhs which formed 26·1 per cent. of the additional provision, were not furnished by the controlling officer.

(vi) *Subsidies*—The expenditure under the Grant includes subsidies amounting to Rs. 0·09 lakh paid to companies, Corporation, etc., to compensate them for the loss sustained in selling fertilisers at a rate below the cost of production fixed by the Government.

(vii) *Deposit Account of the grants made by the Indian Council of Agricultural Research*—The expenditure under the Grant includes an amount of Rs. 2·16 lakhs met from the deposit account of the grants received from the Indian Council of Agricultural Research for furtherance of agricultural schemes and other allied objects.

The grants received from the Council towards the cost of research schemes undertaken at their instance are credited to a deposit account. The expenditure incurred on the schemes is booked against provision made under this Grant. At the end of the year, an amount equivalent to the share of expenditure to be met from the grants made by the Council is transferred to the deposit account.

The balance at the credit of the deposit account on the 31st March, 1965 was Rs. 9.03 lakhs.

An account of the transactions in the deposit account during 1964-65 is given in Statement No. 16 at page 108 of the Finance Accounts 1964-65.

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

		Total Grant.	Actual Expenditure.	Excess+ Saving—
		Rs.	Rs.	Rs.
Major Head '31—Agriculture'.				
	Rs.			
Original ..	88,10,000	} 88,10,000	28,88,893	—61,21,107
Supplementary ..	..		
Amount surrendered during the year (March, 1965)			..	55,79,865

Notes and comments—

(i) The saving of Rs. 61.21 lakhs formed 69.5 per cent. of the provision. Out of the saving, a sum of Rs. 55.80 lakhs was only surrendered but on the 31st March, 1965.

(ii) Large savings occurred under this Grant during the previous four years also as indicated below :

Year.	Total provision.	Saving.	Percentage of the saving to the total provision.
(In lakhs of rupees.)			
1960-61 ..	36.95	14.23	38.5
1961-62 ..	33.77	7.58	22.4
1962-63 ..	48.27	21.40	44.3
1963-64 ..	47.78	20.79	43.5

In all the years (including 1964-65), the saving was attributed to less expenditure on Development Schemes mainly on account of non-completion of preliminaries.

(iii) The saving in 1964-65 occurred mainly under the following group head :

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

C—DEVELOPMENT SCHEME.

C(i)—Third Five-Year Plan—

O.	..	74.17	}	18.02	12.84	-5.18
R.	..	-56.15				

The total saving of Rs. 61.33 lakhs in the original provision (82.7 per cent.) was attributed mainly to non-implementation or partial implementation of several schemes owing to :

- (a) non-completion of preliminaries (Rs. 24 lakhs),
- (b) non-availability of possession of land on account of injunction by the High Court (Rs. 16 lakhs),
- (c) non-transfer of land (Rs. 7.44 lakhs), detailed particulars of which were not furnished by the controlling officer and
- (d) non-availability of equipments (Rs. 4.41 lakhs),

The names of the major schemes which were not implemented or were partially implemented during the year are as follows :

Name.	Provision.	Saving.
	(In lakhs of rupees.)	
1. Development of South Salt Lake area for increasing fish supply to Calcutta Markets, etc.	16.00	16.00
2. Establishment of seed farms for production of quality seeds through breeding of Indian Major Carps by hormonal treatment.	12.80	9.60
3. Scheme of intensive Development of fisheries in C. D. Block.	8.00	8.00
4. Pilot scheme for reorganisation of Calcutta fish markets on Co-operative basis.	7.00	6.89
5. Development of derelict fisheries in the State of West Bengal.	10.10	5.56
6. Exploitation of coastal fisheries of the State by mechanising indigenous fishing crafts, etc.	6.00	4.42
7. Establishment of an aquarium in Calcutta ..	3.08	3.08
8. Providing harbour facilities to coastal fishermen to enable them to continue fishing operation for longer periods.	3.00	3.00
9. Setting up of producers' Co-operatives for culture and capture of fisheries sectors for improving the present supply and production of fish in the State.	2.88	2.88

Of these, the first and the seventh schemes remained unimplemented since 1962-63.

Grant No. 24—Animal Husbandry

		Total Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
		Rs.	Rs.	Rs.
Major Heads "33—Animal Husbandry" and "124—Capital Outlay on Schemes of Government Trading".				
		Rs.		
Voted—				
Original ..	6,40,64,000	} 6,40,64,000	4,03,33,269	-2,37,30,731
Supplementary ..				
Amount surrendered during the year (March, 1965)			..	2,13,59,028
Charged—				
Original ..	..	} 1,441	1,441	..
Supplementary	1,441			
Amount surrendered during the year		..	..	Nil

Notes and comments—**Voted Grant**

(1) The saving of Rs. 2,37.31 lakhs formed 37 per cent. of the provision. There were substantial savings in this Grant during the last four years also, as indicated below :

Year.	Provision.	Saving.	Percentage of saving to the provision.
(In lakhs of rupees).			
1960-61 ..	1,47.38	65.17	44.2
1961-62 ..	1,87.40	1,47.92	79.0
1962-63 ..	2,06.92	62.34	30.1
1963-64 ..	4,92.44	1,40.60	28.6

The saving in 1964-65 occurred mainly under the following group heads:

		Total Grant.	Actual Expenditure.	Excess+ Saving—
		(In lakhs of rupees.)		
Major Head "124—Capital Outlay on Schemes of Government Trading".				
K—SCHEME FOR ESTABLISHMENT OF COLONIES, DISTRIBUTION OF MILK AND MILK PRODUCTS, ETC.				
O. ..	3,30.00	} 2,07.08	2,03.44	-3.64
R. ..	-1,22.92			

The total saving of Rs. 1,26.56 lakhs (38.4 per cent. of the original provision) was stated to be due mainly to less collection of raw milk from the rural producers as well as from licenciate suppliers owing to indirect effect of higher price prevalent in the open market and set back in admission of milch cattle from the City Khatahs to Milk Colony due to some legal impediment in enforcing the West Bengal Cattle Licensing Act.

Considerable savings occurred under this group head during the last three years also, as detailed below :

Year.	Provision.	Saving.	Percentage of saving to the provision.	Main reasons for the saving.
(In lakhs of rupees.)				
1961-62	.. 2,26.67	59.28	26.2	(i) non-adjustment of the cost of Skim Milk Powder payable to the Government of India (Rs. 29.66 lakhs), and (ii) Central Dairy at Belgachia not brought to operation (Rs. 22.28 lakhs), and (iii) non-receipt of bills from the suppliers (Rs. 4.09 lakhs).
1962-63	.. 3,15.30	88.86	28.2	(i) Delay in commissioning the Central Dairy Factory at Belgachia (Rs. 66.65 lakhs), and (ii) suspension of "Skim Milk Powder Scheme" (Rs. 20.80 lakhs).
1963-64	.. 3,09.62	94.27	30.4	(i) Less collection of raw milk from the Licenciate Suppliers (Rs. 88.87 lakhs).

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

(In lakhs of rupees)

**2-L—DEVELOPMENT SCHEMES—
THIRD FIVE-YEAR PLAN.**

O.	..	1,52.73	} 1,03.90	95.02	-8.88
B.	..	-48.83			

The total saving of Rs. 57.71 lakhs formed 37.8 per cent. of the original provision. Of this, saving to the extent of Rs. 15.10 lakhs was explained as due to non-implementation of several schemes as detailed below :

Serial No.	Name of the scheme.	Saving.	Reasons for the saving.	Remarks.
		(In lakhs of rupees.)		
1.	Refrigerated Transport.	6.00	Non-availability of foreign aid.	
2.	Training (Indian Dairy Diploma).	2.66	Non-availability of equipment for students and workshop.	
3.	Milk product factories, cheese factory, etc.	2.50	Non-finalisation of the scheme for want of foreign aid.	
4.	New Milk Supply Scheme.	2.00	Delay in receipt of foreign aid (March, 1965).	In 1963-64 also, schemes 1 to 3 having provisions of Rs. 4 lakhs under each, remained unimplemented as a result of non-completion of preliminaries.
5.	Integrated Schemes for Extension Survey and Statistics.	1.94	Non-completion of preliminaries.	

The reasons for the balance of the saving (Rs. 42.61 lakhs) were not furnished by the controlling officer.

In the previous year also, there was a saving of Rs. 36.16 lakhs under this group head, which formed 42.5 per cent. of the original provision.

(iii) In the following group heads also, the provision remained unutilised wholly or to a substantial extent.

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

(In lakhs of rupees.)

Major Head "33—Animal Husbandry". .

J—DEVELOPMENT SCHEMES.

J(a)—Third Five-Year Plan—

(1) J(a)(1)—Disease Control—Rinderpest Eradication.

O.	..	2.48	} 1.19	0.98	-0.21
R.	..	-1.29			

* The total saving of Rs. 1.50 lakhs (60.5 per cent. of the provision) was stated to be due mainly to partial implementation of the Schemes :

- (a) "Field Campaign and Extension of Field Campaign" for want of qualified staff (Rs. 0.88 lakh) and (b) "Central Medical Stores (*Spill over*)" (Rs. 0.41 lakh) owing to non-finalisation of the proposal for additional staff.

In the preceding year also, there was a saving of Rs. 1.30 lakhs (65.7 per cent. of the provision) under this group head owing to non-implementation of the scheme for "Field Campaign and Extension of Field Campaign".

			Total Grant.	Actual Expenditure.	Excess+ Saving—
(In lakhs of rupees.)					
(2)J(a)(3)—Aid Centres and Clinics—					
O.	..	9.56	} 2.95	2.29	-0.66
R.	..	-6.61			

The total saving of Rs. 7.27 lakhs in the original provision (76 per cent.) was stated to be mainly due to non finalisation of the proposal for opening additional "Aid Centres" (Rs. 4.17 lakhs) and purchase of additional "Ambulatory Clinic Vans" (Rs. 2.45 lakhs).

Large savings occurred under this group head during the last two years also as detailed below :

Year.	Provision.	Saving.	Percentage of saving to the provision.
(In lakhs of rupees.)			
1962-63	.. 3.18	2.74	86.2
1963-64	.. 4.92	3.61	73.4

(3)J(a)(4) Slaughter House :

O.	..	21.00	}
R.	..	-21.00			

The scheme was scheduled to start in 1960-61 and provision totalling Rs. 34.47 lakhs was made under this scheme up to 1964-65 as shown below; no expenditure was incurred during these five years, and this was stated to be

			Total Grant.	Actual Expenditure.	Excess+ Saving—
(In lakhs of rupees.)					
(5)J(a)(6)—Poultry Development—					
O.	..	11.39	10.72	9.00	-1.72
R.	..	-0.67			

The total saving of Rs. 2.39 lakhs in the original provision (21 per cent) was due mainly to :

- (a) partial implementation of the scheme for "Duck Extension Centres" as a result of non-setting up of "New Centres" due to non-availability of suitable sites (Rs. 1.06 lakhs) and
- (b) non-implementation of the scheme for "Marketing of eggs and poultry" (Rs. 0.82 lakh); the reasons for which were not furnished by the controlling officer.

In the previous two years also, there were considerable savings under this group head as indicated below :

Year.	Provision.	Saving.	Percentage of saving to the provision.
(In lakhs of rupees)			
1962-63	..	5.73	57.2
1963-64	..	6.94	18.4

(6)J(a)(8)—Sheep Development—

O.	..	2.78	1.11	0.32	-0.49
R.	..	-1.67			

The total saving of Rs. 2.16 lakhs in the original provision (77.7 per cent.) was stated to be due mainly to partial implementation of the schemes for :

- (a) "Sheep Extension Centres" owing to non-receipt of sanction in time (Rs. 0.35 lakh) and delay in getting possession of land for the centre (Rs. 0.76 lakh) and
- (b) "Sheep Breeding Farm" as a result of non-completion of the construction of the "Farm" during the year (Rs. 0.58 lakh).

(7)J(a)(9)—Training, Research and Statistics—

O.	..	3.39	0.37	0.20	-0.17
R.	..	-3.02			

The total saving of Rs. 3.19 lakhs in the original provision (94.1 per cent.) was stated to be due mainly to non-implementation of the scheme for "Development of Veterinary Research Organisation (spill over)" its owing to delay in its finalisation (Rs. 2.93 lakhs).

Considerable savings occurred under this group head during the previous two years as detailed below ; These were also attributed to non-implementation of the above scheme.

Year.	Provision.	Saving.	Percentage of saving to the provision.	
			(In lakhs of rupees)	
1962-63	..	1.21	1.13	93.4
1963-64	..	1.25	1.02	81.6

			Total Grant.	Actual Expenditure.	Excess+ Saving—
(In lakhs of rupees.)					
(8)J(a)(10)—Other Schemes—					
O.	..	16.31	6.66	6.86	+0.20
R.	..	-9.65			

The net saving of Rs. 9.45 lakhs in the original provision (57.9 per cent.) was stated to be due to :

- (a) non-implementation of the Scheme (i) "Strengthening of staff at Veterinary Directorate" (Rs. 4.45 lakhs) (ii) "Improvement of Hide-Flaying and Carcas Utilisation" for want of suitable land (Rs. 1.50 lakhs), and (iii) "Strengthening of Supervisory Organisation in Mofussil and Headquarters (spill over)" (Rs. 0.96 lakh) as a result of non-finalisation of the schemes, and

- (b) partial implementation of the schemes—

- (1) "Veterinary Research Scheme" for want of sanction (Rs. 0.85 lakh) and (2) "Scheme for Evolving new breed of dairy cattle by Crossing Harian and non-descript Bengal cows with an exotic breed (Jersey)" owing to non-receipt of sanction to the full requirement of the scheme during the year (Rs. 0.42 lakh) and delay in recruitment of staff for non-completion of formalities (Rs. 0.38 lakhs) and also less expenditure consequent on delay in presentation of bills by the suppliers (Rs. 0.30 lakh).

(9)J(a)(11)—Construction of Hospitals and Dispensaries—

O.	..	1.67	0.62	0.41	-0.21
R.	..	-1.05			

The total saving of Rs. 1.26 lakhs in the original provision (75.4 per cent.) was explained as due to non-construction of new hospitals for want of sanction (Rs. 1.05 lakhs).

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

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

(In lakhs of rupees.)

J—DEVELOPMENT SCHEMES.

J(c)—Second Five-Year Plan

(Committed Expenditure.)

J(c)(2)—Animal Husbandry including Sheep, Wool and Poultry Development—

O.	..	6.23	}	9.40	7.02	-2.38
R.	..	3.17				

The expenditure exceeded the original provision by Rs. 0.79 lakh only ; however, additional funds amounting to Rs. 3.17 lakhs on the 31st March, 1965 for furtherance of the various schemes under this group head. This resulted in a final saving of Rs. 2.38 lakhs, the reasons for which were not furnished by the controlling authority.

(v) Deposit Account of grants made by the Indian Council of Agricultural Research.

The expenditure under this Grant includes an amount of Rs. 0.90 lakh to be met from the deposit account of grant received from the Indian Council of Agricultural Research for furtherance of the Animal Husbandry Schemes and other allied objects.

The grants received from the Council towards the cost of the research schemes undertaken at their instance are credited to a deposit account. The expenditure incurred on the schemes is initially booked against the provision made under this Grant.

Before the close of the accounts of the year an amount equivalent to the share of expenditure to be met from the grant made by the Council is transferred to the deposit account.

The requisite transfer to the deposit account could not be made in the accounts of 1964-65 owing to delay in receipt of the contribution from the Council.

The balance at the credit of the deposit account on the 31st March, 1965 was Rs. 9.03 lakhs.

An account of the transactions of the deposit account during 1964-65 is given in Statement No. 16 at page 108 of the Finance Accounts, 1964-65.

Grant No. 25—Co-operation (All Voted)

			Total Grant.	Actual Expenditure.	Excess + Saving—
			Rs.	Rs.	Rs.
Major Heads "34—Co-operation" and "95A—Capital Outlay on Consumers' Co-operatives"					
		Rs.			
Original ..	86,52,000	}	92,67,000	85,05,391	-7,61,609
Supplementary	6,15,000				
Amount surrendered during the year (March, 1965).				..	7,90,950

Notes and comments—

(i) In view of the saving of Rs. 7.62 lakhs, the supplementary grant obtained as late as on the 30th March, 1965, was unnecessary.

The saving occurred mainly under the following group head :

Major Head "34—Co-operation"—

(In lakhs of rupees.)

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

O.	..	46.79	}	40.18	39.62	-0.56
R.	..	-6.61				

The total saving of Rs. 7.17 lakhs in the original provision (15.3 per cent.) was stated to be mainly due to partial implementation of certain schemes owing to—

- (i) non-appointment of departmental staff and staff of banks and co-operative societies (for which grants were payable by the State Government) for want of trained hands, Government sanctions, etc., (Rs. 4.73 lakhs), and
- (ii) non-payment of managerial subsidy to co-operative societies due to their failure to fulfil the requisite conditions (Rs. 1.54 lakhs).

Names of the major schemes which were partially implemented during the year are as follows :

Names of the Schemes—	Provision.	Saving.
	(In lakhs of rupees.)	
1. Expansion of rural credit—short term and medium term—		
(i) Reorganisation of Central Co-operative Banks	4.29	1.22
2. Organisation of Primary Panchayet Level Service Co-operative Societies—		
(i) Re-organisation of Primary Credit Societies	3.25	1.24

Since 1961-62 there have been substantial savings in the above two schemes (expenditure of Rs. 22.39 lakhs against provision of Rs. 52.49 lakhs up to 1963-64).

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

			Total Grant.	Actual Expenditure.	Excess+ Saving—
(In lakhs of rupees.)					
Major Head "34—Co-operation"—					
D—DEVELOPMENT SCHEMES—					
D(c)—Centrally-sponsored Schemes—					
G.	..	8.48	7.18	7.14	—0.04
R.	..	—1.30			

The total saving of Rs. 1.34 lakhs in the original provision (15.8 per cent.) was stated to be due mainly to non-payment of grants to several co-operative societies engaged in distribution of consumers' goods owing to non-entertainment of necessary managerial staff as approved by the Government.

(iii) *Subsidy.*—The expenditure in the Grant includes a sum of Rs. 34.91 lakhs paid as subsidies during the year to co-operative banks and societies in connection with different Development Schemes under the Third Five-Year Plan.

The details of subsidies are as follows :—

	Amount.
	(In lakhs of rupees.)
(i) Subsidies to central co-operative banks and societies for general purposes.	13.25
(ii) Subsidies to co-operative bank, institutions, societies, etc., on account of managerial and rental costs.	9.04
(iii) Subsidies to central co-operative banks and primary co-operative societies for Special Bad Debt Reserve Fund.	6.52
(iv) Subsidies to agricultural marketing societies ..	3.84
(v) Subsidies to various types of co-operative institutions for miscellaneous purposes.	2.07
(vi) Subsidies to co-operative institutions in connection with study tour.	0.19

		Total Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
		Rs.	Rs.	Rs.
Major Heads "35—Industries" and "96—Capital Outlay on Industrial Development"				
Voted—		Rs.		
Original ..	3,75,94,000	} 3,75,94,001	2,62,84,166	-1,13,09,835
Supplementary	1			
Amount surrendered during the Year (March, 1965)			..	98,49,381
Charged—				
Original ..	2,000	} 95,638	63,472	-32,166
Supplementary	93,638			
Amount surrendered during the year (March, 1965)			..	3,255

Notes and comment :**Voted Grant.**

(i) The saving of Rs. 1,13.10 lakhs formed 30.1 per cent. of the total provision. Out of the saving, a sum of Rs. 98.49 lakhs was surrendered but only on the 31st March 1965. During last year also, a saving of Rs. 1,34.43 lakhs forming 36.1 per cent. of the total provision occurred under this Grant mainly due to non-implementation of various development schemes pertaining to the "Third Five-Year Plan" and "Centrally-Sponsored Schemes".

(ii) The saving during 1964-65 occurred mainly under the following group heads :

		Total Grant.	Actual Expenditure.	Excess+ Saving—
		(In lakhs of rupees.)		
Major Head "35—Industries"				
(a) A—INDUSTRIES—				
A(3)—Industrial Development—				
O. ..	35.55	} 22.86	22.95	+0.09
R. ..	-12.69			

The net saving of Rs. 12.60 lakhs forming 35.4 per cent. of the original provision was stated to be due mainly to non-finalisation of the proceedings for acquisition of land for industrial development.

(b) F—DEVELOPMENT SCHEMES—**F1—Third Five-Year Plan—**

O. ..	57.75	} 28.66	22.11	-6.55
R. ..	-29.09			

The total saving of Rs. 35.64 lakhs in the original provision (61.7 per cent.) was explained as mainly due to—

- (1) partial utilisation of provision for proportionate share of expenditure on Expansion of Craftsman Training Scheme owing to non-starting of various Industrial Training Institutes as a result of non-completion of construction work (Rs. 11.90 lakhs),
- (2) non-finalisation of purchase of indigenous drilling machines, laboratory equipment, etc. (Rs. 5.56 lakhs),
- (3) non-reimbursement of cost of training of apprentices to different firms under the scheme 'National Apprenticeship Training' (Rs. 2.54 lakhs), the reasons for which were not furnished by the controlling officer,
- (4) postponement of the scheme "Establishment of a Chemical Polytechnic" (Rs. 2.20 lakhs),
- (5) non-receipt of blow-room and spinning machinery indented for from abroad under the scheme "Reorganisation of the College of Textile Technology, Berhampore" (Rs. 1.96 lakhs) and
- (6) vacant posts (Rs. 1.79 lakhs).

The reasons for the remaining saving of Rs. 9.69 lakhs have not been furnished by the controlling officer.

There were appreciable savings under this group head during the previous three years also as indicated below :

Year.	Provision.	Saving.	Percentage of saving.
	(In lakhs of rupees.)		
1961-62	.. 19.25	16.27	84.5
1962-63	.. 30.72	19.33	62.9
1963-64	.. 44.38	27.50	62.0
	Total Grant.	Actual Expenditure.	Excess + Saving —
		(In lakhs of rupees.)	

(c)F-5—Centrally-sponsored Schemes—

O.	..	53.00	} 28.71	20.33	—8.38
R.	..	—24.29			

The total saving of Rs. 32.67 lakhs forming 61.6 per cent. of the original provision was attributed mainly to non-starting of Industrial Training Institutes at a number of places under the scheme "Expansion of Craftsman Training" consequent on non-completion of construction work.

In the last two years also the savings under this group head were Rs. 7.12 lakhs (56.6 per cent. of the original provision) and Rs. 38.02 lakhs (61.4 per cent. of the original provision).

	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees.)			
Major Head "96—Capital Outlay on Industrial Development."			
(d)G—INVESTMENT IN GOVERNMENT COMMERCIAL UNDERTAKINGS—			
G3—Acquisition of premises of the Art and United Potteries at Belghoria for a training-cum-production centre—			
O. ..	4.91		
R. ..	-4.91		
	}

Non-utilisation of the provision under this group head was explained as due to non-finalisation of the proceedings for acquisition of land. During last year also the entire provision under this group head remained unutilised for the same reason.

(e)H—INVESTMENT IN OTHER COMMERCIAL UNDERTAKINGS—INVESTMENT IN SHARE OF CO-OPERATIVE ORGANISATIONS—

O. ..	20.00		
R. ..	-9.63		
	}	10.37	10.37
			..

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

The shortfall in investment by Rs. 9.63 lakhs (48.2 per cent. of the original provision) was stated to be due to non-receipt of sanction for loan from Reserve Bank of India during the year.

I—DEVELOPMENT SCHEMES—

I(1)—Third Five-Year Plan—Investment in Government Commercial Undertakings—

(f)1(1)(a)—Establishment of undertaking for a 25,000-Spindle Cotton Mill for spinning yarn (Establishment of a Second Unit of Kalyani Spinning Mills Ltd. at Habra)—

Investment in share capital—

O. ..	42.21		
R. ..	-24.00		
	}	18.21	18.21
			..

Loss investment by Rs. 24 lakhs (56·9 per cent. of the original provision) was attributed to economy in expenditure imposed by Government.

		Total Grant.	Actual Expenditure.	Excess + Saving—
		(In lakhs of rupees).		
Investment in other Commercial Undertakings—				

(g)I(1)(d)—Warehousing Corporation—

O.	..	8·00	} 5·00	5·00	..
R.	..	-3·00			

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

It was stated that the progress achieved by the Corporation justified Rs. 5 lakhs only as contribution of the State Government and hence the balance of Rs. 3 lakhs (37·5 per cent. of the original provision) was surrendered.

(h)I.(1)(e)—Development of Fishery Societies—

O.	..	2·70	} 1·44	1·44	..
R.	..	-1·26			

The saving of Rs. 1·26 lakhs in the original provision (46·7 per cent.) was stated to be due to less number of societies being considered suitable for making investment in their share capital.

Grant No. 27—Industries—Cottage Industries.

		Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	
		Rs.	Rs.	Rs.	
Major Heads "35—Industries" and "96—Capital Outlay on Industrial Development."					
Voted—					
Original	..	2,69,48,000	} 2,69,48,000	1,84,85,792	-84,62,208
Supplementary	..	..	
Amount surrendered during the year (March, 1965)		71,40,786	
Charged—					
Original	} 1,440	1,440	..
Supplementary	..	1,440			
Amount surrendered during the year		Nil	

Notes and comments—

Voted Grant

(i) The saving of Rs. 84.62 lakhs formed 31.4 per cent. of the original provision.

Substantial savings are a regular feature under this Grant as would appear from the following:

Year.		Total provision.	Saving.	Percentage of saving.
		(In lakhs of rupees)		
1958-59	..	1,13.72	37.55	33.0
1959-60	..	1,34.15	28.67	21.4
1960-61	..	1,99.05	68.80	34.6
1961-62	..	2,90.38	99.46	34.2
1962-63	..	2,36.95	88.51	37.4
1963-64	..	1,80.22	26.88	14.9

(ii) In 1964-65, the provision remained unutilised wholly or to a substantial extent in the following group heads :

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

Major Head "35—Industries"

D—DEVELOPMENT SCHEMES—

(1)D-1—Third Five-Year Plan—

O.	..	81.84	} 44.09	40.68	-3.41
R.	..	-37.75			

The total saving of Rs. 41.16 lakhs in the original provision (50.3 per cent.) was stated to be mainly due to :

- (a) non-implementation or partial implementation of the following major schemes owing to non-completion of construction works, electrification, non-availability of raw materials, non-finalisation of proposal for re-organisation of schemes, etc. (Rs. 25.60 lakhs),

	Provision.	Saving.
	(In lakhs of rupees)-	
(1) Development of Small Scale Engineering Industries at Howrah.	10.00	9.87
(2) Organisational Expenses (Handloom Industries) ..	5.00	3.33
(3) Supply of disease-free silk worm eggs	2.19	2.14
(4) Establishment of State Filature	5.10	1.82
(5) Training-cum-production Centre for Woollen blanket-weavery with machine spun yarn.	1.50	1.50
(6) Development of Common Clay Glazed Pottery ..	1.50	1.50
(7) Development of Lac Industry	1.68	1.42
(8) Extension service (Sericulture)	1.10	1.03
(9) Development of Lithographic Transfer	0.90	0.69
(10) Training-cum-production Centre for mechanical toy making.	0.50	0.50
(11) Expansion of Surgical Unit at Baruipur	0.40	0.40

(b) new accommodation acquired for the scheme "Supply of processed clay for sanitary wares and electrical goods" at Belghoria could not be made ready for works after completing all preliminaries (Rs. 1.94 lakhs).

(c) unanticipated short-fall in the number of preparation of designs for Handicrafts (Rs. 1.43 lakhs),

(d) hindrance in progress of work for the scheme "Development of Bone China" attributed to labour unrest (Rs. 1.28 lakhs),

(e) vacancy in posts owing to non-availability of candidates (Rs. 1.10 lakhs),

(f) economy in expenditure (Rs. 1.00 lakh),

(g) non-completion of construction works for the scheme "Housing Colony of Weavers" owing to non-availability of controlled materials (Rs. 0.85 lakh), and

(h) non-receipt of technical approval for the schemes "Collection of Statistics" and "Assistance to Exporters of Handloom" from All India Handloom Board (Rs. 0.66 lakh).

Huge savings occurred under this group head during the last three years also, as indicated below :

Year.	Provision.	Saving.	Percentage.
	(In lakhs of rupees)		
1961-62 ..	102.44	73.58	71.8
1962-63 ..	80.88	50.62	62.6
1963-64 ..	46.60	18.69	40.1
	Total Grant.	Actual Expenditure.	Excess + Saving -

(In lakhs of rupees).

(2) D-2—First Five-Year Plan—

O.	..	9.11	}	7.25	6.99	-0.26
R.	..	-1.86				

The total saving of Rs. 2.12 lakhs in the original provision (23.3 per cent.) was stated to be due mainly to deferment of "Scheme for Industrial Centres" consequent on a decision for merger thereof with the Handloom Development Schemes.

(3) D-4—Centrally-Sponsored Schemes—

O.	..	53.53	}	21.10	14.72	-6.38
R.	..	-32.43				

The provision was made for payment of grants for the rehabilitation of displaced goldsmiths. This remained largely unutilised as owing to certain restrictions placed by the Government of India on the administrative expenses of the scheme, adequate staff could not be appointed to investigate and report on the eligibility of assistance to the applicants; thus the cases could not be finalised to the extent provided for.

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

E—DEVELOPMENT SCHEMES—

E-1—Third Five-Year Plan—

(4) E-1(b)—Establishment of Industrial Estate, Howrah—

O.	..	6.60	}	2.82	3.62	-10.80
R.	..	-3.78				

The net saving of Rs. 2.98 lakhs in the original provision (45.2 per cent.) was explained as mainly due to slow progress of work; the reasons for the slow progress were not communicated by the controlling officer.

		Total Grant.	Actual Expenditure.	Excess + Saving —
(In lakhs of rupees).				
(5) E-1(c)—Establishment of two new estates—				
O.	..	4.80	}	..
R.	..	-4.80		

Non-utilisation of the provision was attributed to non-receipt of approval for the plan and estimate of the scheme from the Government of India.

The scheme remained unimplemented since 1961-62.

(6) E-1(d)—Establishment of one estate for hides and leathers—				
O.	..	4.95	}	..
R.	..	-4.95		

Non-utilisation of the provision was explained as due to non-payment of compensation for the land owing to non-completion of land acquisition proceedings.

The provision for this scheme remained entirely unutilised every year since 1961-62.

(iii) The following is a case of excessive reappropriation of funds made on the 31st March, 1965. The reason for the final saving were not furnished by the controlling officer.

D—DEVELOPMENT SCHEMES—

D.3—Second Five-Year Plan—

O.	..	62.42	}	70.06	66.90	-3.16
R.	..	7.64				

(iv) *Subsidies*.—The expenditure in this Grant includes a sum of Rs. 0.94 lakh paid as managerial and general subsidies to co-operative societies in connection with the scheme for Establishment of Industrial Co-operative Societies, Organisation of Handicrafts Co-operatives and Co-operative Banks.

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

	Total Grant.	Actual Expenditure.	Excess + Saving—
	Rs.	Rs.	Rs.
Major Head "35—Industries".			
	Rs.		
Original ..	29,90,000	33,02,000	32,33,771
Supplementary ..	3,12,000		
Amount surrendered during the year ..	..	..	Nil

Notes and comments—

In the following group head, almost the entire provision remained unutilised :

(In lakhs of rupees)

B—WORKS—

O. ..	1.30	0.06	0.04	-0.02
R. ..	-1.24			

The total saving of Rs. 1.26 lakhs (96.9 per cent of the original provision) was stated to be due to non-commencement of construction of houses for Cinchona labourers by the Public Works Department.

Grant No. 29—Community Development Projects, etc.

	Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
	Rs.	Rs.	Rs.
Major Heads "37—Community Development Projects, National Extension Service, 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".			
	Rs.		
Voted—			
Original ..	5,45,84,000	5,45,84,000	4,28,82,766
Supplementary ..	..	
Amount surrendered during the year (March, 1965)	..	..	1,13,20,700
Charged—			
Original ..	61,18,000	61,18,000	52,26,901
Supplementary ..	..	
Amount surrendered during the year (March, 1965)	..	..	8,94,200

Notes and comments—

Voted Grant.

(i) The saving of Rs. 1,17.01 lakhs formed 21.4 per cent. of the provision.

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

Sl. No.	Group head.	Provision.	Saving (and its percentage to the provision).	Reasons for the saving and remarks.
(In lakhs of rupees).				
Major Head "37—Community Development Projects, National Extension Service and Local Development Works".				
1.	B—PROJECT/BLOCK HEAD QUARTERS	1,01.57	37.51 (36.9%)	} Late starting of a large number of Blocks owing to non-availability of qualified personnel.
2.	G—COMMUNICATION	30.00	4.94 (16.5%)	
3.	H—RURAL ARTS, CRAFTS AND INDUSTRIES	25.00	13.66 (54.6%)	
4.	C—ANIMAL HUSBANDRY AND AGRICULTURE EXTENSION	34.12	6.70 (19.6%)	Saving of Rs. 3.95 lakhs was attributed to the reason stated above; reasons for the balance saving of Rs. 2.75 lakhs have not been furnished by the controlling officer.
5.	D—HEALTH AND RURAL SANITATION	21.38	13.94 (65.2%)	The reasons for the saving have not been furnished by the controlling officer.
6.	L—DEVELOPMENT SCHEMES			
	L1—Centrally-Sponsored Schemes (Grants-in-aid)	40.00	23.71 (59.3%)	Non-completion of large number of schemes owing to delay in receipt of sanction from Government.

74 Grant No. 29—Community Development Projects, etc.—contd.

Sl. No.	Group head.	Provision.	Saving (and its percentage to the provision).	Reasons for the saving and remarks.
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(In lakhs of rupees.)

Major Head "100—Capital Outlay on other Works".**N—COMMUNITY DEVELOPMENT PROJECTS—**

7.	N1—Irrigation ..	13.01	5.69 (43.7%)	<p>Mainly (a) abandonment of the 'Kalikhola Irrigation Scheme' due to implementation of Hydroelectric Project by the State Electricity Board (Rs. 1.57 lakhs),</p> <p>(b) non-receipt of sanction for the revised estimate for the scheme 'Construction of a sluice at the mouth of Arparakhal' (Rs. 0.90 lakh)</p> <p>(c) short-fall in production of bullock-driven pumps owing to non-availability of equipment and raw materials (Rs. 0.83 lakh),</p> <p>(d) non-payment of compensation of land acquired (Rs. 0.80 lakh), and</p> <p>(e) slow progress in construction of shed (Rs. 0.28 lakh).</p>
8.	N-2—Housing ..	22.18	17.37 (78.3%)	Non-implementation of new works of construction of staff quarters owing to delay in obtaining expert technical advice.

(iii) In the following group head, no provision was made in the budget; the reappropriation made as late as on the 31st March, 1965 also proved largely inadequate.

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

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

I—SUSPENSE—

R.	..	0.15	0.15	3.16	+3.01
----	----	------	------	------	-------

The reasons for the excess expenditure have not been furnished by the controlling officer.

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

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

F—SOCIAL EDUCATION—

O.	..	19.24	} 13.49	15.02	+1.53
R.	..	-5.75			

The reduction of the provision by Rs. 5.75 lakhs on the 31st March, 1965 proved excessive as it resulted in a final excess of Rs. 1.53 lakhs. The reasons for the surrender of funds and for the final excess have not been furnished by the controlling officer.

Charged Appropriation

The saving of Rs. 8.91 lakhs forming 14.6 per cent. of the original provision occurred under the heads "Public Debt" and "Interest" due to less repayment of loan and interest charges to the Government of India consequent on less amount of loan received during 1963-64.

Major Head "38—Labour and Employment".	Total Grant.		Actual Expenditure.	Excess + Saving—
	Rs.	Rs.	Rs.	Rs.
	Rs.			
Original ..	2,64,71,000	} 2,64,71,000	2,40,84,654	-23,86,346
Supplementary ..	..		
Amount surrendered during the year (March, 1965).	..	..	..	18,73,400

Notes and comments—

(i) The saving in the Grant was Rs. 23.86 lakhs; out of this, a sum of Rs. 18.73 lakhs was surrendered but on the last day of the financial year.

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

(In lakhs of rupees.)

J—DEVELOPMENT SCHEMES—**(i) Third Five-Year Plan—****J(i)(a)—Labour and Labour Welfare.****(1)J(i)(a)(14)—Employees' State Insurance Scheme—**

O.	..	1,58.50	} 1,16.23	1,13.72	-2.51
R.	..	-42.27			

The total saving of Rs. 44.78 lakhs in the original provision (28.3 per cent.) was stated to be due mainly to :

(a) non-completion of construction of hospitals intended for the insured workers and their families (Rs. 25.13 lakhs) under the scheme for "Hospital cost for the Insured Workers and their families",

(b) non-payment of Chemists' bills for want of adequate staff (Rs. 14.53 lakhs) and late submission of Chemists' bills in a few cases (Rs. 1.05 lakhs) under the scheme for "Extension of Medical Benefit to the Families of Insured persons of Calcutta and Howrah".

(2)J(i)(a)(12)—Man-power and Employment—

O.	..	4.03	} 2.25	2.04	-0.21
R.	..	-1.78			

The total saving of Rs. 1.99 lakhs in the provision (49.4 per cent.) was attributed to late Government sanction for opening "New Employment

Exchanges" and also late appointment of staff as all the requisite preliminaries could not be completed earlier.

			Total Grant.	Actual Expenditure.	Excess+ Saving—
(In lakhs of rupees.)					
(3)J(iii)—Centrally-Sponsored Schemes—Outside the State Plan—Labour and Labour Welfare—Manpower and Employment—					
O.	..	2.53	} 1.47	..	-1.47
R.	..	-1.06			

Provision for expenditure on "Manpower and Employment" was made under the group head J(i)(a)(12) "Development Schemes—Third Five-Year Plan—Labour and Labour Welfare—Manpower and Employment" within the Grant (item 2). The scheme was treated as Centrally-Sponsored; the portion of expenditure to be borne by the Government of India was to be transferred to this head "J(iii)".

An expenditure of Rs. 2.04 lakhs was incurred on the scheme during the year, but the requisite allocation of proportionate charges was not made for want of sanction from the Government of India for carrying out the adjustment in the accounts for 1964-65.

Grant No. 31—Miscellaneous Social and Developmental Organisations—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	..	1,76,15,000	} 1,76,15,000	1,58,33,932	-17,81,068
Supplementary	..	..	
Amount surrendered during the year (March, 1965).			..	..	17,17,100
Charged—					
Original	..	..	} 8,000	1,791	-6,209
Supplementary	..	8,000			
Amount surrendered during the year (March, 1965).			..	..	130

78 Grant No. 31—Miscellaneous Social and Developmental Organisations—Welfare of Scheduled Tribes and Castes and Other Backward Classes—contd.

Notes and comments—

Voted Grant.

In the following group heads, the provision was not utilised to a substantial extent :

			Total Grant.	Actual Expenditure.	Excess + Saving—
(In lakhs of rupees.)					
B—DEVELOPMENT SCHEMES—					
B(i)—Third Five-Year Plan—					
(A)B(i)(a)—Welfare of Scheduled Tribes—					
O.	..	58.67	} 43.74	43.90	+0.16
R.	..	-14.93			

The net saving of Rs. 14.77 lakhs (25.2 per cent. of the original provision) was stated to be mainly due to :

- (i) non-completion of construction work under the scheme "Eri-rearing, spinning and weaving" (Rs. 4.79 lakhs),
- (ii) provision made on ad-hoc basis for the scheme "Establishment of Welfare Centres" and "Mobile Units" proving excessive (Rs. 3.66 lakhs).
- (iii) curtailment of provision under "Education" owing to shortage of funds in the Development budget (Rs. 3.40 lakhs), and
- (iv) non-utilisation of provision for "Tuition fees, book grants, etc." consequent on non-availability of suitable candidates (Rs. 2.62 lakhs),

(B)B(i)(b)—Welfare of Scheduled Castes—

O.	..	43.40	} 30.89	29.97	-0.92
R.	..	-12.51			

The total saving of Rs. 13.43 lakhs (30.9 per cent. of the original provision) was attributed mainly to :

- (i) curtailment of the "plan budget" by the State Planning Department owing to shortage of funds (Rs. 8.84 lakhs),
- (ii) less requirement of funds at the time of actual execution of the following schemes owing to non-availability of suitable candidates (Rs. 2.40 lakhs) :
 - (a) Hostel charges,
 - (b) Free tuition,
 - (c) Training-cum-production centre for jute spinning and weaving,
 - (d) Special stipends for poor meritorious scheduled castes students, and
- (iii) non-starting of training centre for the scheme "Servicing-cum-training centre for leather industry with provision for demonstration parties" owing to non-completion of preliminaries (Rs. 1.11 lakhs).

Grant No. 31—Miscellaneous Social and Developmental Organisations—Welfare of Scheduled Tribes and Castes and Other Backward Classes—concl'd. 79

			Total Grant.	Actual Expenditure.	Excess+ Saving—
			(In lakhs of rupees.)		
(1) B (i)(c)—Welfare of other Backward Classes—					
O.	..	2.00	1.05	0.92	-0.13
R.	..	-0.95			

The total saving of Rs. 1.08 lakhs in the original provision (54 per cent.) was attributed to non-utilisation of provision for "Stipends to poor meritorious students reading in schools and colleges" owing to non-availability of suitable candidates.

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

			Total Grant.	Actual Expenditure.	Excess+ Saving—
			Rs.	Rs.	Rs.
Major Head "39—Miscellaneous Social and Developmental Organisations".					
			Rs.		
Original	..	1,38,18,000	1,57,08,000	1,40,05,984	-17,02,016
Supplementary		18,90,000			
Amount surrendered during the year (March, 1965).			..	..	2,31,697

Notes and comments—

(i) In view of the saving of Rs. 17.02 lakhs which formed 90 per cent. of the supplementary provision, the supplementary grant of Rs. 18.90 lakhs obtained on the 30th March, 1965 (for intensification of publicity work, payment of additional dearness allowances and medical allowances to Government employees) proved largely in excess of requirements.

(ii) In the following group heads, provision of additional funds by supplementary grant and reappropriation proved excessive; the reasons for the final savings have not been furnished by the controlling officers.

B—MISCELLANEOUS—

(In lakhs of rupees.)

(1) B (e)—Construction Board.—

O.	..	31.65	36.58	31.78	-4.80
S.	..	1.20			
R.	..	3.73			

80 Grant No. 32—Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes—contd.

The expenditure fell short of the original and supplementary grant by Rs. 1.07 lakhs. But instead of surrendering the saving, the department augmented the provision by reappropriation of a further sum of Rs. 3.73 lakhs on the 31st March, 1965; this increased the saving to Rs. 4.80 lakhs.

			Total Grant.	Actual Expenditure.	Excess+ Saving—
			(In lakhs of rupees.)		
(2) B(f)—Control of Vagrancy—					
O.	..	15.36	18.27	17.05	-1.22
S.	..	2.50			
R.	—	0.41			
(3) B(g)—Publicity—					
O.	..	40.99	56.41	54.57	-1.84
S.	..	11.17			
R.	..	4.25			

(iii) In the following group heads, the provision was not utilised to a substantial extent:

(1) E—SUSPENSE—

O.	..	8.05	2.00	0.81	-1.19
R.	..	-6.05			

The total saving of Rs. 7.24 lakhs in the original provision (89.9 per cent.) was stated to be due mainly to less purchase of materials for stock.

(2) G—DEVELOPMENT SCHEMES—

G(i)—Third Five-Year Plan—

G(i)(c)—Expansion of the Electrical Laboratory attached to the Directorate of Electricity, West Bengal—

O.	..	1.66	0.22	0.22	..
R.	..	-1.44			

The saving of Rs. 1.44 lakhs forming 86.7 per cent. of the original provision was attributed to non-purchase of laboratory equipment for want of foreign exchange.

(3) G(iii)—Centrally-sponsored Schemes—

G(iii)(a)—Adoption of Metric System of Weights and Measures—

O.	..	12.22	9.54	8.53	-1.01
R.	—	-2.68			

Grant No. 32—Miscellaneous Social and Developmental Organisations-Excluding 81 Welfare of Scheduled Tribes and Castes and Other Backward Classes—concl'd.

The total saving of Rs. 3.69 lakhs in the original provision (30.2 per cent.) was stated to be mainly due to—

- (i) non-filling up of posts (Rs. 0.74 lakh),
- (ii) non-receipt of Government sanction for purchase of test weights and measures (Rs. 0.50 lakh), and creation of certain posts (Rs. 0.21 lakh),
- (iii) non-receipt of bills for the costs standard weights supplied by the Government of India (Rs. 0.51 lakhs),
- (iv) non-availability of full quota of mathematical instruments from the National Instrument Factory (Rs. 0.25 lakh) and
- (v) non-preferment of medical and travelling allowances bills (Rs. 0.14 lakh).
- (vi) *Suspense*.—The group head "E—Suspense" accommodates interim transactions for purchase of building materials, etc., for construction works of different departments of the Government. The nature and accounting procedure of the transaction under the head have been explained at pages 94-95 in Note (IX) below Grant No. 33—Irrigation.

The transactions under each unit of Suspense for the year 1964-65 are exhibited below :

Major head and detailed unit.	Opening balance.	Debit during the year.	Credit during the year.	Net Actuals.	Closing balance.
(In lakhs of rupees.)					
Major Head "39—Miscellaneous Social and Developmental Organisations".					
Purchase	—74.70	70.29	82.17	—11.88	—86.58
Stock	60.49	58.92	68.55	—9.63	50.86
Miscellaneous Public Works Advances.	81.08	43.37	22.29	21.08	1,02.16
Total ..	66.87	1,72.58	1,73.01	—0.43*	66.44

*Differs from the account figures by Rs. 1.24 lakhs. The discrepancy is under reconciliation.

	Total Grant.	Actual Expenditure.	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Heads “42—Multipurpose River Schemes,” “43—Irrigation, Navigation, Embankment and Drainage Works (Commercial),” “44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial),” “98—Capital Outlay on Multipurpose River Schemes,” “99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)” and “100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)”.			
	Rs.		
Original ..	9,54,96,000	} 11,51,19,000	9,35,70,555
Supplementary	1,96,23,000			-2,15,48,445
Amount surrendered during the year (March, 1965)	..	..	1,53,86,320

Notes and comments—

(i) In view of the saving of Rs. 2,15.48 lakhs in the Grant, the supplementary grant of Rs. 1,96.23 lakhs obtained on the 30th March, 1965 proved entirely unnecessary.

(ii) Out of the unutilised amount of Rs. 2,15.48 lakhs in the Grant (22.6 per cent. of the original provision) only an amount of Rs. 1,53.86 lakhs was surrendered and that too only on the last two days of the financial year.

(iii) The saving occurred mainly under the following group heads :

(In lakhs of rupees.)

Major Head “42—Multipurpose River Schemes”.

C—OTHER REVENUE EXPENDITURE—DAMODAR VALLEY PROJECT.—

(ii) Payment to D. V. C. on account of net deficits on Irrigation and Flood Control under Section 37 of D. V. C. Act—

S.	..	1,46.23	} 1,32.11	..	-1,32.11
R.	..	-14.12			

The supplementary grant was obtained for meeting a part of share of net deficit of the D.V.C. under Irrigation and Flood Control in terms of Section 37 of the D.V.C. Act, was stated in the memo for supplementary grant that the balance amount would be met by reappropriation from savings under other sub-heads.

The State Government proposed to meet the expenditure on this account out of loans to be received from the Government of India for this purpose. The Government of India, however, declined to advance loans; no expenditure was, therefore, incurred by the State Government and the entire provision was surrendered on the 31st March, 1965. The decision not to incur any expenditure was not, however, communicated to the Chief Engineer during the year, and in accordance with the earlier decision, a sum of Rs. 1,32.11 lakhs was provided by him by reappropriation on the 31st March, 1965 from the savings under other group-heads which ultimately resulted in the final saving under the above group-head.

			Total grant.	Actual	Excess+
			-	Expenditure.	Saving-
(In lakhs of rupees.)					
C—OTHER REVENUE EXPEN-					
DITURE—					
Damodar Valley Project—					
(i) Maintenance and Repairs—					
S.	..	50.00	} 83.00	23.87	-59.13
R.	..	33.00			

There was a saving of Rs. 26.13 lakhs in the supplementary provision. But instead of surrendering the saving a further sum of Rs. 33 lakhs was reappropriated on the 31st March, 1965. This led to a final saving of Rs. 59.13 lakhs under the group head. The reasons for the reappropriation and the final saving were not furnished by the controlling officer.

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

B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—

Development Schemes—Third Five-Year Plan—

2. Agricultural Programmes—					
Agricultural Production—					
Land Development—Northern					
		Salt Lake Polder Scheme.	20.00	..	-20.00

The reasons for non-utilisation of the entire provision were not stated by the controlling officer.

In the previous year also, the entire provision of Rs. 10 lakhs under this group head remained ultimately unutilised and this was attributed to non-receipt of administrative approval for the same.

(iv) In the following group heads, the provision remained unutilised to a substantial extent :

	Total Grant.	Actual Expenditure.	Excess + Saving—
	(In lakhs of rupees.)		
Major Head "43—Irrigation, Navigation, Embankment and Drainage Works (Commercial)".			

B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—

(b) Unproductive works—

(i) Working expenses—

B-2—Maintenance and Repairs—

O.	..	12-00	}			
R.	..	-3-05			8-95	8-64	-0-31

The total saving of Rs. 3-36 lakhs in the original provision (28 per cent.) was attributed to less expenditure on works due mainly to :

- (a) non-finalisation of tenders (Rs. 1-63 lakhs),
- (b) non-availability of certain spare parts (Rs. 0-35 lakh) and
- (c) suspension of dredging work (Rs. 0-10 lakh),

The reasons for the balance saving (Rs. 1-28 lakhs) were not furnished by the controlling officer.

Major Head "44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)".

B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—

(i) Works—

(1) New works and works in progress—

O.	..	2-29	}			
R.	..	-1-61			0-68	0-32	-0-36

The total saving of Rs. 1-97 lakhs in the original provision (86 per cent.) was explained as due mainly to less expenditure on several works as a result of non-availability of steel materials, etc., (Rs. 1-13 lakhs).

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

A—Irrigation Works—**(ii) Miscellaneous Expenditure—**

O.	..	54·06	} 22·58	25·66	+3·08
R.	..	-31·48			

The net saving of Rs. 28·40 lakhs in the original provision (52·5 per cent.) was attributed mainly to non-payment to the D. V. C. (Rs. 38 lakhs) on account of net proceeds of water rate owing to non-finalisation of the procedure of calculation and apportionment thereof between the Corporation and State Government.

In the previous year also, there was a saving under this group head to the extent of Rs. 18·70 lakhs (34·9 per cent.) in the original provision due to excess provision of funds.

A(iii)—Development Schemes—**(a) Third Five-Year Plan—**

O.	..	19·96	} 5·90	2·72	-3·18
R.	..	-14·06			

The total saving of Rs. 17·24 lakhs in the original provision (86·4 per cent.) was stated to be due mainly to non-execution/partial execution of certain schemes owing to —

- (a) non-finalisation of the schemes (Rs. 1·40 lakhs),
- (b) non-receipt of administrative approval and Government sanction (Rs. 11·55 lakhs). and
- (c) non-availability of certain essential materials, such as cement, etc. (Rs. 0·51 lakh). The reasons for the balance saving of Rs. 3·78 lakhs were not furnished by the controlling officer.

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

	Original provision.	Saving.	Percentage of saving to the original provision.
(In lakhs of rupees.)			
1. Minor Irrigation Schemes ..	13·06	11·86	90·8
2. Survey and investigation for preparation of new Irrigation Schemes.	3·00	2·97	99·0

These two schemes remained partially implemented during the last year also.

In the last two years also, there was saving of considerable amount under this group head as indicated below for similar reasons :

Year.	Amount of saving.	Percentage to the original provision.		
	(In lakhs of rupees.)			
1962-63	.. 12.79	75.2		
1963-64	.. 7.26	74.7		
	Total Grant.	Actual Expenditure.	Excess + Saving—	
			(In lakhs of rupees.)	

R--NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—

(iii) Development Schemes—

(a) Third Five-Year Plan—

O.	.. 36.54	} 12.28	9.58	-2.70
R.	.. -24.26			

The total saving of Rs. 26.96 lakhs in the original provision (73.8 per cent.) was attributed mainly to the following reasons:

(1) Non-execution of a number of schemes owing to—

- (a) non-receipt of Government sanction (Rs. 7.94 lakhs),
- (b) non-availability of materials (Rs. 4.15 lakhs),
- (c) non-payment of compensation of land acquired by the Land Acquisition Collector due to delay in finalisation of award (Rs. 2.72 lakhs),
- (d) non-receipt of administrative approval (Rs. 2 lakhs),
- (e) non-finalisation of the schemes (Rs. 1.74 lakhs),
- (f) non-finalisation of modified estimates (Rs. 1 lakh),
- (g) non-co-operation by the local people (Rs. 1 lakh),

The names of the schemes which were partially implemented are given below:

Name of the scheme.	Provision.	Saving.	Percentage of saving to the original provision.
	(In lakhs of rupees.)		
1. Minor Irrigation—Minor Drainage Schemes.	21.86	19.82	90
2. Soil Conservation Scheme in Keleghai and other areas.	14.15	9.78	69

During the last two years also, there was considerable amount of saving under this group head mainly owing to partial execution of the above two schemes for similar reasons as indicated below :

Year.		Amount of saving.	Percentage to the provision.	
			(In lakhs of rupees.)	
1962-63	..	16.65	51.2	
1963-64	..	8.09	42.9	
		Total Grant.	Actual Expenditure.	Excess+ Saving—
			(In lakhs of rupees.)	

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

A—DEVELOPMENT SCHEMES—

Third Five-Year Plan—

(1) Mayurakshi Reservoir Project—

(a) Dam and Reservoir under Mayurakshi Dam Circle—

O.	..	10.90	} 5.05	6.00	+0.95
R.	..	-5.85			

The reasons for the net saving of Rs. 4.90 lakhs in the original provision (45 per cent.) were not furnished by the controlling officer.

(b) Barrage and Irrigation—

(i) Works—

O.	..	9.40	} 8.71	7.19	-1.52
R.	..	-0.69			

The reasons for the total saving of Rs. 2.21 lakhs in the original provision (23.5 per cent.) were not furnished by the controlling officer.

(2) Kangsabati Reservoir Project—

(a) Works—

O.	..	2,14.59	} 1,85.67	1,93.27	+7.60
R.	..	-28.92			

The reasons for the net saving of Rs. 21.32 lakhs in the original provision were not furnished by the controlling officer. In the previous year also, there was saving of Rs. 19.49 lakhs (11.5 per cent.) in the original provision under this group head.

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

(In lakhs of rupees.)

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

A—IRRIGATION WORKS—

(ii) Development Schemes—

Third Five-Year Plan—

Irrigation and Power—

Irrigation—

O.	..	17.00	}	7.66	5.51	-2.15
R.	..	-9.34				

The total saving of Rs. 11.49 lakhs in the original provision (67.6 per cent.) was stated to be due mainly to :

(i) non-execution or partial execution of certain schemes owing to—

(a) unforeseen difficulties and slow progress of works executed by the contractors (Rs. 8.20 lakhs) and

(b) non-receipt of Government sanction (Rs. 2 lakhs),

(ii) non-payment of compensation of land acquired (Rs. 1.29 lakhs) by the Land Acquisition Collectors due to delay in finalisation of awards.

The following schemes were partially implemented/not implemented during the year :

Names of the schemes.	Provision.	Saving.
	(In lakhs of rupees.)	
(1) Sarajore Irrigation Scheme	10.00	8.20
(2) Karatowa Irrigation Scheme	5.00	1.29
(3) Bandhu River Irrigation Scheme	2.00	2.00

Of the last two schemes, the scheme at Item 3 above was not implemented and the scheme at item 2 above was partially implemented during the year 1963-64. In the previous two years there were large savings under this group head as indicated below :

Year.	Provision.	Saving.	Percentage of saving to the provision.
	(In lakhs of rupees.)		
1962-63	21.00	14.51	69.1
1963-64	12.30	2.06	16.7

		Total Grant.	Actual Expenditure.	Excess + Saving—
(In lakhs of rupees)				
B—NAVIGATION, EMBANK- MENT AND DRAINAGE WORKS—DEVELOPMENT SCHEMES—				
Third Five-Year Plan—				
1. Drainage and Anti-water logging schemes—				
O.	..	74·34	} 33·33	33·14
R.	..	-41·01			-0·19

The total saving of Rs. 41·20 lakhs in the original provision (55·4 per cent.) was attributed to the following reasons :

(i) non-execution/partial execution of certain schemes owing to—

(a) non-receipt of administrative approval (Rs. 10 lakhs), and

(b) change in classification of the "Keorapukur Basin Drainage Scheme" to (Rs. 10 lakhs) Grant No. "43—Miscellaneous—Other Miscellaneous Expenditure",

(c) non-receipt of Government sanction (Rs. 3·99 lakhs), and

(d) delay in acceptance of tender (Rs. 2 lakhs),

(ii) non-payment of compensation of land acquired (Rs. 4·80 lakhs) by the Land Acquisition Collector due to delay in finalisation.

Reasons for non-execution of certain schemes (provision Rs. 10·49 lakhs) were not furnished by the controlling officer.

The names of the schemes which remained unimplemented or were partially implemented are given below :

Name of the scheme.	Provision.	Saving.
(In lakhs of rupees)		
1. Canalising of lower Damodar and improvement of internal drainage channel.	10·00	10·00
2. Nowi Basin Drainage Scheme	10·00	9·94
3. Sealdahgong Basin Drainage Scheme ..	4·00	3·99
4. Contai Basin Drainage Scheme ..	7·00	3·58
5. Bagjola-Ghuni-Jatragachi Drainage Scheme	2·00	2·00
6. Charial Basin Drainage Scheme ..	1·00	0·58

	Total Grant.	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
Major Head "100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (non-Commercial)".			

A—IRRIGATION WORKS—DEVELOPMENT SCHEMES—THIRD FIVE-YEAR PLAN—

O.	..	10.00	}	0.75	0.04	-0.71
R.	..	-9.25				

The total saving of Rs. 9.96 lakhs in the original provision (99.6 per cent.) was stated to be due to non-execution of the Scheme "Development of River Research Institute (Third Phase)" as result of non-receipt of Government sanction to the detailed estimates.

B—NAVIGATION EMBANKMENT AND DRAINAGE WORKS—DEVELOPMENT SCHEMES—

Third Five-Year Plan—Food Control Schemes—

O.	..	54.19	}	34.53	31.53	-3.00
R.	..	-19.66				

The total saving of Rs. 22.66 lakhs in the original provision (41.8 per cent.) was explained as due mainly to non-execution/partial execution of the work owing to—

- (a) non-receipt of administrative approval (Rs. 4.79 lakhs),
- (b) non-availability of materials (Rs. 3.00 lakhs),
- (c) revision in design and estimate (Rs. 2.22 lakhs),
- (d) non-receipt of supplementary tender. (Rs. 1.17 lakhs).
- (e) non-receipt of sanction of Government (Rs. 1 lakh),
- (f) non-finalisation of the works (Rs. 1 lakh),
- (g) delay in execution of the works (Rs. 1 lakh)

The names of the works which were executed or were not executed are given below :

Name of the schemes.	Provision.	Amount of Saving.
	(In lakhs of rupees.)	
(a) Protection of Jalpaiguri Embankment, etc. ..	4·80	4·79
(b) Protection of Nimtola Burning Ghat at Calcutta ..	3·00	3·00
(c) Preventing of Diversion of Beech Raidak, etc. ..	2·25	2·22
(d) Protection of the eroded right bank of river Bhagirathi near Nabadwip, Part I and II.	1·25	1·17
(e) Protection of left bank of Sil Torsa, etc. ..	2·50	1·00
(f) Protection of right bank of river Hooghly, etc. ..	1·00	1·00
(g) Protection of east bank of Punarbhaba, etc. ..	3·00	1·00

In the previous year also, there was a saving of Rs. 10·12 lakhs in the original provision (19·3 per cent.) under the above group head.

(v) In the following group head, the additional funds provided by reappropriation on the last day of the financial year proved entirely unnecessary; the reasons for the non-utilisation were not furnished by the controlling officer.

	Total Grant	Actual Expenditure.	Excess + Saving—
	(In lakhs of rupees.)		
Major Head "98—Capital Outlay on Multipurpose River Schemes."			
A—DEVELOPMENT SCHEMES—			
2. Kangsabati Reservoir Project—			
(d) Tools and Plant (Special)—			
R. ..	14·02	14·02	—14·02

(vi) figures under the group head "Suspense" given below point to the need for improvement in the budgetting and control of expenditure.

In 2 of the cases, a total expenditure of Rs. 59·09 lakhs was incurred, but no provision was made in the budget estimates, in one of these cases, a sum of Rs. 2·31 lakhs was provided by reappropriation on the 31st March, 1965 but the expenditure incurred amounted to Rs. 47·54 lakhs.

In another cases the entire provision of Rs. 14·38 lakhs was surrendered on the 1st March, 1965, but an expenditure of Rs. 91·29 lakhs was incurred.

In view of the fact that large savings were available in the Grant (in fact a total sum of Rs. 1,53·86 lakhs was surrendered was surplus to requirements) it is not clear why funds could not be provided to cover excesses under those group head. The controlling officer have not furnished reasons for the excesses in any of these cases.

			Total Grant.	Actual Expenditure.	Excess + Saving—
(In lakhs of rupees.)					
(1) Major Head "42—Multipurpose River Schemes".					
C—OTHER REVENUE—EXPEN- DITURE—					
Mayurakshi Reservoir Project— Suspense—					
O.	..	0·10	} 0·15	-	·61
R.	..	0·05			
+2·46					
(2) Major Head "44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)".					
B—NAVIGATION, EMBANK- MENT AND DRAINAGE WORKS—					
Suspense—					
R.	..	2·31	2·31	47·54	+45·23
(3) Major Head "98—Capital Outlay on Multipurpose River Schemes".					
A—DEVELOPMENT SCHEMES—					
Third Five-Year Plan—					
2. Kangsabati Reservoir Project					
(e) Suspense—					
O.	..	14·38	} ..	91·29	+91·29
R.	..	-14·38			
(b) Barrage and Irrigation—					
(IV) Suspense	..	..	..	11·55	+11·55

(vii) *Pro-rata distribution of "Establishment and Tools and Plant Charges"—*
In an Irrigation Division, works of different classes chargeable to Capital and Revenue and other heads of accounts are executed. The same establishment of the Division supervises the construction and maintenance of all such works. It is not possible to calculate with accuracy the time spent by such establishment for the supervision of each class of works and apportion the pay, leave salary, etc., amongst

the different heads of account according to the time spent. To arrive at the best approximation, the general principles 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 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 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 like the establishment charges at the close of each year.

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

The following is the *pro-rata* distribution of the charges for the year 1964-65 :

Major Head	Establishment charges.	Tools and Plant.
	(In lakhs of rupees.)	
43—Irrigation, etc. (Commercial)	4.98	0.51
44—Irrigation, etc. (Non-Commercial) ..	22.30	3.39
99—Capital Outlay, etc. (Commercial) ..	5.84	0.88
100—Capital Outlay, etc. (Non-Commercial) ..	6.30	0.83
42—Multipurpose River Schemes, etc. ..	0.54	..
98—Capital outlay on Multipurpose River Schemes	0.53	..
Total ..	40.49	5.61

(viii) *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 1964-65, (excluding those incurred on special establishment entertained for River Research Institute and Mayurakshi and Kangsabati Reservoir Projects as well as for collection of Revenue) amounted to Rs. 58.58 lakhs and Rs. 5.79 lakhs respectively; this formed 24.2 per cent. and 2.4 per cent. respectively of the total works outlay of Rs. 242.42 lakhs.

An aggregate sum of Rs. 0.23 lakh was recovered during the year on account of Establishment charges for works done on behalf of private bodies, etc. The net Establishment and Tools and Plant charges thus amounted to Rs. 58.35 lakhs and Rs. 5.79 lakhs, respectively, and were 24.1 per cent. and 2.4 per cent. of the total works outlay.

The percentages of net Establishment and Tools and Plant charges to works outlay for the years 1962-63, 1963-64 and 1964-65 are indicated in the following table :

	Works outlay.	Estab- lishment charges.	Percentage to works outlay.	Tools and Plant.	Percentage to works outlay.
(In lakhs of rupees.)					
43—Irrigation					
1962-63	23.15	5.34	23.1	0.66	2.9
1963-64	24.55	5.87	23.9	0.70	2.8
1964-65	18.09	4.98	27.5	0.51	2.8
44—Irrigation					
1962-63	190.72	36.29	19.0	2.57	1.3
1963-64	154.25	31.21	20.2	2.85	1.8
1964-65	154.50	40.87	26.5	3.57	2.3
99 - Capital Outlay, etc.					
1962-63	20.97	2.93	14.0	0.47	2.2
1963-64	33.18	5.07	15.3	0.67	2.0
1964-65	38.26	6.20	16.2	0.88	2.3
100—Capital Outlay, etc.					
1962-63	56.22	10.57	18.8	1.36	2.4
1963-64	42.24	9.00	21.3	1.17	2.8
1964-65	31.57	6.30	20.0	0.83	2.6

(ix) *Suspense*.—The expenditure in the grant includes an amount of Rs. 1,58.76 lakhs booked under the head "Suspense". The minor head "Suspense" is not a final head of account. It accommodates interim transactions in respect of which further operations (generally of payment or adjustment of value) are necessary before the transactions can be considered complete and finally accounted for. The operations in 1964-65 under this minor head were under the detailed heads ; (1) Purchase, (2) Stock, (3) Miscellaneous Public Works Advances and (4) Workshop Suspense. The transactions under each of these detailed heads are explained below :

(1) *Purchases*.—When materials are received from a supplier or from another division or department for a specific work or for stock, their value is credited to "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 "Purchase" 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 of 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 deposit received,
- (c) Losses, retrenchments, errors, etc., and
- (d) Other Items.

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

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

The transactions under each unit of Suspense for the year 1964-65 are exhibited below :

Major head and detailed units.	Opening balance.	Debits during the year.	Credits during the year.	Net actuals.	Closing balance.
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(In lakhs of rupees)

42—Multipurpose River Schemes—

C—Other Revenue Expenditure—

Purchase	2.78	1.11	1.15	-0.04	2.74
Miscellaneous Public Works Advances.	-0.39	0.19	0.01	0.18	-0.21
Stock	0.16	1.32	1.18	0.14	0.30
Total ..	2.55	2.62	2.34	0.28	2.83

Damodar Valley Projects

Purchase .. ..	..	-0.20	0.16	-0.36	-0.36
Miscellaneous Public Works Advances.	..	0.01	..	0.01	0.01
Stock .. ..	..	0.65	0.40	0.25	0.25
Total ..	..	0.46	0.56	-0.10	-0.10

Major head and detailed units.	Opening balance.	Debits during the year.	Credits during the year.	Net actuals.	Closing balance.
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(In lakhs of rupees)

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

Purchase	—20·04	27·86	27·72	0·14	—19·90
Miscellaneous Public Works Advances.	7·42	7·40	1·18	6·22	13·64
Stock	15·90	16·87	18·82	—1·95	13·95
Total ..	3·28	52·13	47·72	4·41	7·69

98—Capital Outlay on Multipurpose River Schemes—Mayurakshi Reservoir Project.

Dam and Reservoir

Purchase	—7·83	0·29	0·45	—0·16	—7·99
Miscellaneous Public Works Advances.	44·37	0·02	3·20	—3·18	41·19
Stock	0·49	0·40	0·33	0·07	0·56
Total ..	37·03	0·71	3·98	—3·27	33·76

Barrage and Irrigation

Purchase	—14·07	2·13	2·51	—0·38	—14·45
Miscellaneous Public Works Advances.	9·51	7·37	0·44	6·93	16·44
Stock	3·01	2·05	1·74	0·31	3·32
Total ..	—1·55	11·55	4·69	6·86	5·31

Kangsabati Reservoir Project.

Purchase	—81·56	37·88	60·96	—23·08	—104·64
Miscellaneous Public Works Advances.	4·20	0·76	0·09	0·67	4·87
Stock	75·01	52·65	45·52	7·13	82·14
Total ..	—2·35	91·29	106·57	—15·28	—17·63

		Total Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
		Rs.	Rs.	Rs.
Major Head "50—Public Works"—				
Voted—				
	Rs.			
Original ..	12,61,57,000	} 14,91,41,000	19,28,72,337	+4,37,31,337
Supplementary	2,29,84,000			
Amount surrendered during the year.	..	..	..	Nil.
Charged—				
Original ..	15,71,000	} 15,72,000	16,06,602	+34,602
Supplementary	1,000			
Amount surrendered during the year.	..	..	..	Nil.

Notes and comments—**Voted grant**

(i) The excess of Rs. 4,37,31,337 forming 29·7 per cent. of the total provision of Rs. 14,91,41,000 in the Grant requires to be regularised.

(ii) In view of the excess, the supplementary provision of Rs. 2,29·84 lakhs obtained as late as on the 30th March, 1965 proved largely inadequate.

(iii) There was an excess on Rs. 2,62·75 lakhs over the grant during the last year also, even after taking a supplementary grant of Rs. 2,22·52 lakhs on the 30th March, 1964.

(iv) The excess in 1964-65 was the net result of excesses totalling Rs. 5,80·36 lakhs over the provision of Rs. 11,54·17 lakhs made under 14 sub-heads partly counter balanced by savings amounting to Rs. 1,43·05 lakhs in the provision of Rs. 3,37·23 lakhs under 33 sub-heads.

(a) The excess occurred mainly under the following sub-heads. In none of the cases, the reasons for the excess were furnished by the controlling officer.

		Total Grant	Actual Expenditure	Excess+ Saving—
		(In lakhs of rupees.)		
I—SUSPENSE—				
O.	..	6,20·00	} 7,32·00	12,39·31
S.	..	1,12·00		
				+5,07·31

The supplementary grant was obtained mainly to purchase larger quantity of materials stated to be necessitated by increased activities.

In the last year also, there was an excess of Rs. 2,65·64 lakhs over the total provision of Rs. 7,02·26 lakhs which was stated to be due to unanticipated purchase of materials (which were not utilised in work during the year).

			Total Grant	Actual Expenditure.	Excess + Saving—
(In lakhs of rupees.)					
D—REPAIRS—					
O.	..	1,78.26	} 1,93.88	2,36.55	+42.67
S.	..	15.24			
R.	..	0.38			

The additional requirement was stated to be mainly for meeting increased cost of maintenance of buildings, repair of certain godowns for storage of food, repair of damages to roads, etc. In view of the excess, the supplementary grant obtained on the 30th March, 1965 proved largely inadequate. In the last year also, there was an excess of Rs. 20.34 lakhs over the provision of Rs. 1,91.58 lakhs under this sub-head and this was attributed to execution of some special repair works not contemplated before hand.

J—DEVELOPMENT SCHEMES—

**J(i)—Committed expenditure of
First Five-Year Plan—**

J(i) 7—Public Works—

O.	..	95.40	} 104.30	126.35	+22.05
S.	..	8.84			
R.	..	0.06			

E—ESTABLISHMENT—

O.	..	89.86	} 97.46	99.09	+1.63
S.	..	7.14			
R.	..	0.46			

F—TOOLS AND PLANT—

O.	..	11.17	} 18.00	22.57	+4.57
S.	..	6.83			

The additional requirements under group head 'E' and 'F' above was stated to be due mainly to increase in expenditure on account of creation of two new circles and some division in connection with the construction of lateral roads in North Bengal at the instance of the Government of India.

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

J (iii) 2—Medical—

O.	..	3.56	} 3.40	4.70	+1.30
R.	..	-0.16			

In view of the excess, the withdrawal of Rs. 0.16 lakh in March, 1965 was not justified.

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

			Total Grant	Actual Expenditure.	Excess + Saving—
(In lakhs of rupees)					
A—ORIGINAL WORKS—					
Buildings—					
A6—Administration of Justice—					
O.	..	0.98	0.86	0.87	+0.01
R.	..	-0.12			
A10—Medical	..	..	1.00	1.01	+0.01
J—DEVELOPMENT SCHEMES—					
J(i)—Committed expenditure of First Five-Year Plan—					
J(i)1—Education—					
O.	..	1.75	2.11	2.32	+0.21
S.	..	0.19			
R.	..	0.17			
J(i)6—Industries—					
O.	..	0.03	0.03	0.06	+0.03
R.	..	(token)			
J(iii)—Committed expenditure of Second Five-Year Plan—					
J(iii)1—Education—					
O.	..	1.31	0.84	1.18	+0.34
R.	..	-0.47			
J(iii)3—Public Health—					
O.	..	0.13	0.14	0.20	+0.06
R.	..	0.01			
J(iii)5—Animal Husbandry—					
O.	..	0.04	0.02	0.06	+0.04
R.	..	-0.02			
J(iii)6—Industries—					
O.	..	0.08	0.15	0.27	+0.12
R.	..	0.07			

(v) In the following group heads, the provision was not utilised to a substantial extent :

			Total Grant	Actual Expenditure.	Excess+ Saving—
(In lakhs of rupees.)					
B—Original Works—					
Communications—					
O.	..	163.77	195.99	96.99	—99.00
S.	..	45.00			
R.	..	—12.78			

The expenditure did not come up even to the original provisions in view of this, the supplementary grant of Rs. 45 lakhs obtained on the 30th March, 1965, proved totally unnecessary.

The total saving of Rs. 1,11.78 lakhs in the total provision (53.5 per cent.) was explained as mainly due to slow progress of work owing to difficulties in land acquisition. In the previous years also, savings occurred under this head as follows :

Year.	Provision.	Saving.	Reasons for the saving.
(In lakhs of rupees.)			
1961-62	.. 1,17.59	44.22	Slow progress of work owing to non-availability of construction materials, road rollers, etc.
1962-63	.. 1,29.25	36.86	(i) Low tender rates, shortage of road rollers, etc., and (ii) inadequate procurement of road materials owing to wagon difficulties and non-finalisation of land acquisition proceedings, etc.
1963-64	.. 1,15.57	12.88	Curtailement of Central Road Fund works.

G—GRANTS-IN-AID—

O.	..	29.20	59.06	53.11	—5.95
S.	..	31.00			
R.	..	—1.14			

The reasons for the total saving of Rs. 7.09 lakhs in the total provision (11.8 per cent.) were not furnished by the controlling officer. In view of the saving, the supplementary provision of Rs. 31 lakhs obtained on the 30th March, 1965 proved excessive.

Charged Appropriation

(i) The excess expenditure of Rs. 34,602 over the appropriation requires to be regularised.

(ii) The excess was the net result of the excess of Rs. 0.77 lakh under the following sub-head partly counterbalanced by minor savings amounting to Rs. 0.42 lakh under several other sub-heads.

			Total Appropriation.	Actual Expenditure.	Excess+ Saving—
(In lakhs of rupees.)					
D—REPAIRS—					
O.	..	6.73	} 6.73	7.50	+0.77
R.	..	—(token)			

(iii) *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 1964-65 amounted to Rs. 1,00.33 lakhs and Rs. 22.58 lakhs respectively against the total works outlay of Rs. 10,31.30 lakhs, i.e., 9.7 and 2.2 per cent. respectively of the total works outlay.

Amounts of Rs. 34.63 lakhs and Rs. 5.85 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 1962-63, 1963-64 and 1964-65 are compared below.

Year.	Works Outlay.	Establish- ment charges.	Percentage to works outlay.	Tools and Plant charges.	Percentage to works outlay.
(on lakhs of rupees)					
1962-63	8,88.01	56.38	6.3	13.10	1.5
1963-64	8,81.72	37.43	4.2	6.54	0.7
1964-65	10,31.30	65.70	6.4	16.73	1.6

(iv) *Subvention from Central Road Fund.*—The additional revenue realised from the increase in excise duties on motor spirit is credited to a Fund constituted by the Central Government. From this Fund, subventions are made to States for expenditure on schemes of road development approved by the Central Government.

The amount so received by the State Government as subvention is credited directly to a deposit account *viz.* Subvention From Central Road Fund.

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

The expenditure under this grant (Grant No. 34—Public Works) includes an amount of Rs. 30.69 lakhs booked under the group head "B.—Original Works—Communications" which was met from the deposit account.

An amount of Rs. 69.42 lakhs was received during the year as subvention from Central Government.

The balance at the credit of the Fund on the 31st March, 1965, was Rs. 47.76 lakhs.

An account of the transactions pertaining to the Fund for the year 1964-65 is given in statement No. 16 at page 108 of the Finance Accounts 1964-65.

(v) *Suspense*.—The expenditure in the grant includes an amount of Rs. 12,40.13 lakhs booked under the head "Suspense". This head accommodates interim transactions for purchase and supply of materials for construction and maintenance works of roads and buildings under Public Works Department. The nature and accounting procedure of transactions under this head have been explained at pages 94-95 in Note (ix) below Grant No. 33—Irrigation.

The transactions under each unit of suspense are given below :

Major head and Detailed units.	Opening balance.	Debits during the year.	Credits during the year.	Net actuals.	Closing balance.
(In lakhs of rupees.)					
Purchase	7,40.53	5,46.21	7,41.02	1,94.81	9,35.34
Stock	1,48.05	4,91.89	4,45.49	46.40	1,94.45
Miscellaneous Public Works Advances.	1,84.18	2,01.20	95.19	1,06.01	2,90.19
Total	4,08.30	12,39.30	12,81.70	42.40	4,50.70
<i>Charged—</i>					
Purchase	0.34	0.55	0.56	0.01	0.35
Stock	0.20	0.15	0.21	0.06	0.14
Miscellaneous Public Works Advances.	0.34	0.13	0.10	0.03	0.37
Total	0.20	0.83	0.87	0.04	0.16

			Total Grant.	Actual Expenditure.	Excess + Saving—
			Rs.	Rs.	Rs.
Major Heads “51 A—Greater Calcutta Development Scheme” and “106A—Capital Outlay on Greater Calcutta Development Scheme”.					
		Rs.			
Original ..	..	..	1,46,12,000	61,66,495	-84,45,505
Supplementary	1,46,12,000				
Amount surrendered during the year (March, 1965).			..	..	61,29,533

Notes and comments—

(i) This is a new Grant accommodating expenditure on “Greater Calcutta Development Scheme”. Such expenditure was originally provided for under Grant No. “43—Miscellaneous—Other Miscellaneous Expenditure.”

(ii) The supplementary grant was obtained on the 30th March, 1965, but, on the next day, a sum of Rs. 61.30 lakhs (41.9 per cent. of the provision) was surrendered as surplus to requirements; the actual was even more viz Rs. 84.46 lakhs (57.8 per cent. of the provision).

(iii) In the following group heads, the supplementary grant remained unutilised wholly or to a substantial extent:

Major Head “51A—Greater Calcutta Development Scheme”

(In lakhs of rupees.)

A—DEVELOPMENT SCHEME

(i) Third Five-Year Plan—

(A)(1) Raising and Widening of Railway Bridge over Russa Road

O.	3.46	..	-3.46
S.	..	3.46			

(B)—Emergency Water Supply Schemes—

O.	10.00	0.79	-9.21
S.	..	10.00			

(ii) Centrally-sponsored Schemes—

(C) Special Projects—

(1)—Emergency Water Supply Schemes—

O.	10.00	3.36	-6.64
S.	..	10.00			

The reasons for the savings in all these 3 cases were not furnished by the controlling officers.

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

(In lakhs of rupees.)

**Major Head "106A—Capital Outlay
on Greater Calcutta Development
Scheme".**

A—DEVELOPMENT SCHEME—

(i) Third Five-Year Plan—Spe-
cial Projects—

(D)(1)—Draining Scheme—

S.	..	1.00	}	0.50	..	-0.50
R.	..	-0.50				

A saving of Rs. 0.50 lakh was stated to be due partly to delay in receipt of approval of the scheme. The reasons for the balance of saving (Rs. 0.50 lakh) are awaited.

(ii) Centrally-sponsored Schemes
—Special Projects.

(E)(1)—Scheme for Development of
Gas Distribution System in Cal-
cutta—

S.	..	54.50	}	22.84	20.50	-2.34
R.	..	-31.66				

The total saving of Rs. 34 lakhs in the supplementary provision (62.4 per cent.) was stated to be due mainly to :

- (a) non-materialisation of the purchase of spun iron pipes consequent on delay in receipt of financial approval of Government (Rs. 13 lakhs),
- (b) non-materialisation of import of Gas Meters. The import licence issued in November, 1964 was revoked in February, 1965 as it needed certain amendments by the Chief Controller of Imports and Exports. The final licence was not issued before the close of the year and
- (c) non-utilisation of provision for erection of a New Gas Holder as the tenders remained under the consideration of Government (Rs. 13 lakhs).

In the previous year, the saving under this group head was Rs. 24.54 lakhs. It was also attributed to non-erection of the "Gas Holder" as a result of non-receipt of investigation report of the Expert Committee appointed for the purpose. (The report of the Committee was submitted on the 18th May, 1964.)

The scheme was taken up by Government in 1962-63 and was scheduled to be completed by the end of 1964-65 (since extended to 1965-66). The estimated expenditure of the scheme was Rs. 1,25.50 lakhs, but a total sum of Rs. 47.28 lakhs only could be utilised up to date as indicated below :

Year.		Provision	Expenditure.
(In lakhs of rupees.)			
1962-63	.. ..	..	9.33
1963-64	.. ..	42.00	17.45
1964-65	.. ..	54.50	20.50
Total		96.50	47.28

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

(In lakhs of rupees)

DEVELOPMENT SCHEMES—

Third Five-Year Plan—

Special Projects—

(F) Other Schemes—

S	10.73	}
R	—10.73				

Centrally-sponsored Schemes—

(G) Underground Drainage Scheme for part of Cossipore-Dum Dum Area—

S	4.77	}	2.59	1.78	—0.81
R	—2.18				

(H) Other Schemes—

S	12.51	}
R	—12.51				

The savings in all these three sub-heads were stated to be due mainly to delay in receipt of the approval of the schemes.

				Total Grant	Actual Expenditure	Excess+ Saving—
				(In lakhs of rupees)		
(I)—Calcutta Metropolitan Planning Organisation—						
S	..	..	24.75	} 20.92	20.72	—0.20
R	..	..	—3.82			

The scheme envisages preparation of a Comprehensive Master Plan for the overall betterment of the Calcutta Metropolitan District covering an area of about 450 square miles.

The total saving of Rs. 4.02 lakhs in the supplementary provision was stated to be due mainly to :

- (a) non-settlement of claim with the Defence Department regarding cost of aerial photographs of Greater Calcutta supplied by them at the instance of the Surveyor General of India who was entrusted with the work (Rs. 2.54 lakhs),
- (b) non-receipt of claims for medical expenses from the staff (Rs. 0.30 lakh),
- (c) non-receipt of permit for purchasing jeeps (Rs. 0.30 lakh) and
- (d) observance of strict economy (Rs. 0.36 lakh).

In the previous year also, there was a saving of Rs. 4.48 lakhs in the provision of Rs. 25.30 lakhs under this group head.

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

				Total Grant	Actual Expenditure	Excess+ Saving—
				Rs.	Rs.	Rs.
Major head "53—Ports and Pilotage"—						
				Rs.		
Original	..	..	15,52,000	} 20,63,000	11,17,606	—9,45,394
Supplementary	..	..	5,11,000			
Amount surrendered during the year (March, 1965)				..	..	1,75,086

Notes and Comments—

(i) The saving of Rs. 9.45 lakhs in the Grant formed 45.8 per cent. of the total provision; out of this only a sum of Rs. 1.75 lakhs was surrendered and that too on the 31st March, 1965.

(ii) In view of the saving the supplementary grant of Rs. 5.11 lakhs obtained on the 30th March, 1965 proved unnecessary.

(iii) Considerable savings occurred in this Grant during the previous two years also as indicated below:

Year	Provision	Saving	Percentage
	(In lakhs of rupees)		
1962-63	19.74	4.61	23.4
1963-64	15.26	3.45	22.6

The savings occurred due mainly to non-payment of contribution to the Ganga Brahmaputra Water Transport Board. In 1964-65 also, a sum of Rs. 6 lakhs provided for this purpose remained unutilized as indicated below:

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

O	2.00	} 6.00	..	—6.00
S	4.00			

The reasons for non-utilisation of the entire provision were not furnished by the controlling officer.

(iv) In the following group head the provision was not utilised to a substantial extent:

	Total Grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
A—CHARGES FOR POOLED LAUNCHES—			
O	} 6.56	6.06	—0.50
S			
R			

The total saving of Rs. 2.30 lakhs in the provision (27.5 per cent.) was stated to be due mainly to (i) repairs to two vessels not undertaken and non-payment of bills for repair charges of one vessel (Rs. 1.36 lakhs), and (ii) non-payment of (50 per cent.) of the cost of survey of Steam Vessels to the Government of India (Rs. 0.26 lakh).

	Total Grant or Appropriation	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major heads "57 Road and Water Transport Schemes" and "114—Capital Outlay on Road and Water Transport Schemes"—			
	Rs.		
Voted—			
Original	99,45,000	54,73,685	—44,71,315
Supplementary .. .. .	.. .. .	
	99,45,000		
Amount surrendered during the year (March, 1965)	..	..	40,08,356
Charged—			
Original	1,18,000	1,19,200	+1,200
Supplementary .. .. .	.. .. .	
	1,18,000		
Amount surrendered during the year (March, 1965)	..	..	42,000

Notes and comments—**Voted Grant**

(i) Of the saving of Rs. 44.71 lakhs forming 45 per cent. of the provision, Rs. 40.08 lakhs was surrendered on the 31st March, 1965.

(ii) Huge savings under this grant is a recurring feature as shown below :—

Year	Provision	Saving (and its percentage to the provision)	Main reasons for the saving as stated by the controlling authority
(In lakhs of rupees)			
1960-61	4,36.77	3,38.00 (77.4%)	Transfer of State Transport Services, Cooch Behar, Calcutta and its surrounding areas to the State Transport Corporation.
1961-62	28.06	20.71 (73.8%)	} Non-finalisation of estimates and non-completion of land acquisition formalities.
1962-63	29.00	16.03 (55.3%)	

Year	Provision	Saving (and its percentage to the provision)	Main reasons for the saving as stated by the controlling authority
(In lakhs of rupees.)			
1963-64 ..	55.78	35.18 (63.0%)	Non-setting up Road Transport Organisation, non-finalisation of plan and estimates for improvement of road and parking facilities and non-implementation of certain schemes for construction of 'Rest Houses'.

(iii) The saving in 1964-65 occurred mainly under the following group heads :

Major head and group head	Total provision	Total saving (and its percentage to the original provision)	Reasons stated for the saving and remarks	
(In lakhs of rupees)				
57—Road and Water Transport Schemes—				
A—ROAD TRANSPORT—				
AI—State Transport Services in Durgapur—Transport Operation—				
O .. 25.58	10.97	14.91 (58.3%)	(1) Non-receipt of new bus chassis from suppliers, (2) non-payment of some bills for stores, (3) non-payment charges of body building, etc. and (4) non-utilisation of the provision for the scheme of improvement of road and parking facilities in front of Sealdah Rly. Station and the Howrah Rly. Station areas consequent on a decision to entrust those schemes to the control of Development and Planning Department and to finance them out of funds provided for Greater Calcutta Development Scheme under Grant No. 34A. These schemes remained unimplemented during the previous three years also.	
R .. —14.61				
114—Capital Outlay, etc.				
B—DEVELOPMENT SCHEMES—				
BI—Road Transport—				
O .. 59.00	41.54	20.71 (35.1%)		
R .. —17.46				

Major head and group head	Total provision	Total saving (and its percentage to the original provision)	Reasons stated for the saving and remarks
(In lakhs of rupees)			
BII—Tourism—			
O ..	13.73	6.28	Mainly due to (i) delay in the issue of revised administrative approval and non-implementation of several schemes for want of sanction (Rs. 2.10 lakhs), (ii) change of contractor (Rs. 2 lakhs), (iii) delay in selection or non-selection of sites (Rs. 1.50 lakhs), and (iv) slow progress of work on construction of rest houses and hotels at several places owing to revision of plan and estimates (Rs. 0.61 lakh).
R ..	-7.45			8.53 (62.1%)

Charged Appropriation

The excess expenditure of Rs. 1,200 over the appropriation requires to be regularised. This excess occurred under the sub-head "A(ii)—Interest" subordinate to the Major Head "57—Road and Water Transport Schemes".

Grant No. "37—Famine Relief (All Voted)

		Total Grant	Actual Expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major Head "64—Famine Relief"—				
Voted—		Rs.		
Original ..	2,42,24,000	4,89,53,000	4,65,99,542	-23,53,458
Supplementary	2,47,29,000			
Amount surrendered during the year		..	..	Nil

Notes and comments—

(1) In view of the final saving of Rs. 23.53 lakhs, the supplementary grant of Rs. 2,47.29 lakhs obtained on the 30th March, 1965 proved excessive.

(2) In the following group heads, the provision remained unutilised wholly or to a substantial extent; the reasons for the savings were not furnished by the controlling officers:

	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)			
A—FAMINE RELIEF—			
A1—Salaries and establishment—			
A1(e)—Distribution of seeds—			
O ..	3.58	2.93	1.69
R ..	-0.65		
			-1.24

The total saving in the original provision comes to Rs. 1.89 lakhs (52.8 per cent). In the previous two years also, huge savings occurred under this group head as follows:

Year	Provision	Saving	Percentage of saving	Reasons for the saving
(In lakhs of rupees)				
1962-63 ..	5.09	2.86	56.2	Non-purchase of estimated quantities of paddy and Rabi seeds by local officers owing to non-availability of stock in local market.
1963-64 ..	10.08	4.95	49.1	Not furnished.

A1(f)—Distribution of fertilisers—

O	0.50	1.89	..	-1.89
S ..	..	1.00		
R ..	..	0.39		

Even the original provision was not utilised; in view of this additional funds obtained by supplementary grant and reappropriation as late as on the 30th and 31st March, 1965 did not prove justified.

A-3—Miscellaneous—

A3(3)—Model Village Scheme—

O.	..	3.40	14.05	12.33	-1.72
S.	..	11.03			
R.	..	-0.38			

The total saving of Rs. 2.70 lakhs formed 18.7 per cent. of the total provision. In the previous three years also, the total savings under this group head were Rs. 15.31 lakhs (29.6 per cent.), Rs. 19.72 lakhs (37.2 per cent.), and Rs. 18.16 lakhs (49.2 per cent.).

			Total Grant.	Actual Expenditure.	Excess+ Saving—
In lakhs of rupees.)					
A2—Gratuitous Relief—					
A2(3)—At the houses of the people—					
O.	..	86.87	} 2,50.00	2,41.03	—8.97
S.	..	2,13.13			
R.	..	—50.00			
A2 (7)—Free or concessional supply of seeds.			3.50	1.40	—2.10
A3—Miscellaneous—					
A3(2)—Miscellaneous—					
O.	..	10.00	} 61.59	57.52	—4.07
R.	..	51.59			

(3) *Famine Insurance Fund.*—The expenditure in the Grant includes an amount of Rs. 80 lakhs met from the Famine Insurance Fund. This Fund was created by Government in 1938-39 under the Bengal Famine Insurance Fund Act, 1937.

The Fund is intended to meet the expenditure on the relief of famine and of distress caused by serious drought, flood, earthquake and other natural calamities. The fund is credited with contributions made by Government from time to time and the interest on the securities in which the sums at credit of the Fund are invested. The expenditure to be met from the fund is initially debited to this Grant and is transferred to the Fund account before the close of the accounts for the year.

During 1964-65, an amount of Rs. 80 lakhs was paid by Government as contribution to the Fund and an equal amount was debited to it on account of expenditure met from the Fund.

The balance at the credit of the Fund on the 31st March, 1965 was Rs. 2.50 lakhs.

An account of the Fund is given in Statement No. 16 at page 103 of the Finance Accounts of West Bengal, 1964-65.

	Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	
	Rs.	Rs.	Rs.	
Major Heads "65—Pensions and other retirement benefits" and "120—Payments of commuted value of pensions."				
	Rs.			
Voted—				
Original ..	2,01,04,000	} 2,01,04,000	1,75,64,704	-25,39,296
Supplementary ..	..		
Amount surrendered during the year (March, 1965).	..	—		9,83,000
Charged—				
Original ..	2,77,000	} 2,97,000	2,89,406	-7,594
Supplementary ..	20,000			
Amount surrendered during the year (March, 1965).		4,000

Notes and comments—

Voted grant

(i) The saving of Rs. 25.39 lakhs forming 12.6 per cent. of the original provision was due to loss drawal of pensions and gratuities during the closing month of the year under the following group heads :—

	Total Grant.	Actual Expenditure.	Excess + Saving—	
	(In lakhs of rupees)			
A—Superannuation and Retired allowances—				
O. ..	1,60.47	} 1,50.47	1,41.78	-8.69
R. ..	-10.00			
D—Gratuities—				
O. ..	22.90	} 24.33	17.76	-6.57
R. ..	1.43			

114 **Grant No. 38—Pensions and Other Retirement Benefits—concl'd.**

(ii) In the following group head the provision remained utilised to a substantial extent due to less demand for commutation of pension.

			Total Grant or Appropriation	Actual Expenditure	Excess + Saving—
(In lakhs of rupees.)					
Major head "120—Payments of Commutated Value of Pensions" —					
I—PAYMENTS OF COMMUTED VALUE OF PENSIONS—					
O.	..	7.00	5.00	5.29	+0.29
R.	..	-2.00			

Grant No. 39—Privy Purses and Allowances of Indian Rulers (All Voted)

			Total Grant.	Actual Expenditure.	Excess + Saving—
			Rs.	Rs.	Rs.
Major Head "67—Privy Purses and Allowances of Indian Rulers".					
		Rs.	1,52,000	1,49,649	-2,351
Original	..	1,52,000			
Supplementary	..				
Amount surrendered during the year (March, 1965).			..	..	2,000

Grant No. 40—Stationery and Printing (All Voted).

			Total Grant.	Actual Expenditure.	Excess + Saving—
			Rs.	Rs.	Rs.
Major Head "68—Stationery and Printing."					
		Rs.	98,89,000	88,52,499	-10,36,501
Original	..	96,41,000			
Supplementary		2,48,000			
Amount surrendered during the year (March, 1965).			..	..	2,70,955

Notes and comments—

(i) Out of the saving of Rs. 10.37 lakhs only an amount of Rs. 2.71 lakhs was surrendered and that too on the 31st March, 1965.

In view of the saving, the supplementary grant of Rs. 2.48 lakhs obtained on the 30th March, 1965 was unnecessary.

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

	Total Grant	Actual Expenditure	Excess+ Saving—
	(In lakhs of rupees)		
D-Purchase of Stationery Stores	44.00	37.44	—6.56

The saving formed 14.9 per cent of the provision and was attributed mainly to non-receipt of debits for certain supplies of paper and non-receipt of paper from the Mills to the extent anticipated.

Grant No. 41—Forests.

	Total Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Head "70—Forests".			
Voted—			
	Rs.		
Original ..	2,28,24,000	2,28,24,000	1,71,83,607
Supplementary ..	..	
Amount surrendered during the year (March, 1965.)	..	..	53,41,397
Charged—			
Original ..	..	2,000	2,154
Supplementary	2,000		
Amount surrendered during the year (March, 1965.)	..	..	Nil

Notes and comments—

Voted Grant.

(i) The saving of Rs. 56.40 lakhs (24.7 per cent. of the provision) was stated to be due to—

- (a) non-release of the requisite foreign exchange by the Government of India for establishment of a Particle Board Plant in the State (Rs. 20.54 lakhs). In the preceding two years also the savings in the Grant (Rs. 37.44 lakhs in 1962-63 and Rs. 20.18 lakhs in 1963-64) were contributed mainly to non-finalisation of the proposal for establishment of a "Particle Board Plant at Siliguri" owing to non-release of the required foreign exchange by the Government of India.
- (b) delay in placement of order by the Director General, Supplies and Disposals, for supply of Ropeways required for bringing in inaccessible forests of hilly areas under control (Rs. 14.94 lakhs),
- (c) non-entertainment of full quota of staff for want of sanction as well as belated entertainment of staff, the reasons for which were not furnished (Rs. 7.26 lakhs),
- (d) less purchase of forest produce owing to less demand of sleepers from the Railway authorities (Rs. 5.13 lakhs) and
- (e) non-finalisation of proposals for purchase of a Turbocraft (Rs. 1.74 lakhs).

The saving occurred mainly under the following group heads :

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

(In lakhs of rupees.)

(i) A—CONSERVANCY AND WORKS—

A(V) Miscellaneous—

O.	..	19.36	}	15.15	14.62	-0.53
R.	..	-4.21				

(ii) F—DEVELOPMENT SCHEMES—

F(i) Third Five-year plan—

O.	..	97.81	}	50.07	48.53	-1.54
R.	..	-47.74				

(ii) In the following group head also, the provision was not utilised to a substantial extent :

F(iv) Centrally-sponsored Schemes—

O.	..	14.52	}	9.50	9.06	-0.44
R.	..	-5.02				

The total saving of Rs. 5.46 lakhs in the original provision (37.6 per cent.) was stated to be due mainly to :

- (i) partial implementation of the scheme for "Conservation works in the upper catchment of Kangsabati River" owing to delay in finalisation of preliminaries (Rs. 2.80lakhs) and
- (ii) non-receipt of sanction for staff for the scheme "Plantation of fast-growing species" (Rs. 1.99lakhs).

In the preceding year also, there was a saving of Rs. 6.40 lakhs in the original provision (67.3 per cent.) under this group head; it was stated to be mainly due to partial implementation of the scheme "Conservation works in the upper catchment of Kangsabati River."

Charged Appropriation.

The excess expenditure of Rs. 154 over the appropriation requires to be regularised.

Grant No. 42—Miscellaneous—Contributions

	Total Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
	Rs.	Rs.	Rs.
Major Head "71—Miscellaneous"—			
Voted—			
	Rs.		
Original ..	1,92,18,000	2,22,62,377	—8,95,623
Supplementary	39,40,000		
Amount surrendered during the year (March, 1965).	..	..	5,99,629
Charged—			
Original ..	7,72,000	7,10,602	—87,398
Supplementary	26,000		
Amount surrendered during the year.	..	..	Nil

Notes and comments—

Voted Grant.

The saving of Rs. 8.96 lakhs (22.7 per cent. of the supplementary provision) indicates that the supplementary grant of Rs. 39.40 lakhs obtained on the 30th March, 1965 was excessive.

118 Grant No. 43—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."			
	Rs.		
Voted—			
Original ..	13,63,94,000	13,63,94,000	10,25,61,118
Supplementary ..			
			-3,38,32,882
Amount surrendered during the year (March, 1965).	..	..	3,58,39,034
Charged—			
Original ..	4,08,000	7,32,000	2,78,916
Supplementary	3,24,000		
			-4,53,084
Amount surrendered during the year (March, 1965).	..	..	3,46,823

Notes and Comments—

Voted Grant.

(i) The saving of Rs. 3,38.33 lakhs formed 24.8 per cent. of the provision.

Considerable savings occurred in the Grant during the earlier years also; the position for the last six years is given below:

Year.	Provision.	Saving.	Percentage of saving to the provision.
	(In lakhs of rupees.)		
1958-59	8,36.27	1,51.43	18.1
1959-60	9,12.89	1,83.66	20.1
1960-61	14,00.07	2,03.36	14.5
1961-62	16,21.63	6,40.30	39.5
1962-63	16,92.79	1,93.27	11.4
1963-64	8,95.81	1,57.47	17.6

The savings in all the years were explained as due mainly to—

- (a) non-completion of land acquisition proceedings;
- (b) slow progress of "House Building" and "Drainage Works";
- (c) non-construction of houses;
- (d) non-payment/less payment of grants to the Anchal Panchayats, Social Welfare Organisations and certain Municipalities and
- (e) non-implementation of various Development Schemes.

(ii) In the following group heads, the provision remained un-utilised due to a post-budget change in classification.

	Provision (In lakhs of rupees)
Major Head "109—Capital Outlay on Other Works"	
L—DEVELOPMENT SCHEMES.	
L(1)—Third Five-Year Plan—	
L(1)(c)—Special Projects—	
L(1)(c)(ii)—Calcutta Metropolitan Planning Organisation—	24·75
L(2)—Centrally-sponsored Schemes.	
L(2)(d)—Special Projects—	
L(2)(d)(i)—Development of Greater Calcutta Area—Calcutta-Dum Dum Super Highway—	40·00
L(2)(d)(ii)—Scheme for gas distribution System in Calcutta—	72·00

Prior to 1964-65, the expenditure under these three group heads was classified under this Grant. It was decided to record the expenditure in respect of group heads L(1)(c)(ii) and L(2)(d)(ii) under the major head "106-A—Capital Outlay on Greater Calcutta Development Scheme" (Grant No. 34-A) and L(2)(d)(i) under the major head "Loans and Advances by the State Governments" (Grant No. 52).

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

	Total Grant.	Actual Expenditure.	Excess + Saving -
	(In lakhs of rupees)		
"71—Miscellaneous"			
G—MISCELLANEOUS AND UN-FORESEEN CHARGES.—			
G-45—Expenditure in connection with public sports and games.	6·00	4·30	-1·70

The saving of Rs. 1·70 lakhs in the original provision (28·3 per cent.) was stated to be due to less payment of grants to the Sport Council and clubs.

The non-surrender of the saving was, however, explained as due to misapprehension.

J—DEVELOPMENT SCHEMES—

J(i)—Third Five-Year Plan—

J(i)(A)—Co-operation and Community Development—

J(i)(A)(a)—Village Panchayats—

J(i)(A)(a)(ii)—District Panchayat Establishment—

O.	7·48	}	5·17	5·97	+0·80
R.	-2·31				

The net saving of Rs. 1·51 lakhs in the original provision (20·2 per cent.) was stated to be due mainly to conversion of a number of "Pre-Extension Blocks" to "Stage 1 Blocks" with effect from 1st April 1964, and consequent booking of the

120 Grant No. 43.—Miscellaneous—Other Miscellaneous Expenditure—contd.

charges relating to pay and allowances of the extension officers for panchayats and peons posted in those blocks under the head "37—Community Development Projects—Local Development Works— (Grant No. "29").

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

J(i)(A)(a)(iv)—Training—

O.	..	4.30	} 0.71	1.48	+0.77
R.	..	-3.59			

The net saving of Rs. 2.82 lakhs in the original provision (65.6 per cent.) was attributed mainly to "Panchayati Raj Training" for non-official functionaries not having been opened during the year and non-construction of the "Training Centre at Kalyani for officials" for administrative reasons.

I(i)(B)(ii)—Subsidised Industrial Housing Schemes—

(Private Employers' Project)—

O.	..	4.68	}
R.	..	-4.68			

As in the previous year, this year also the entire provision under this group head remained unutilised. This was attributed to non-execution of necessary agreement by the party concerned and non-payment of subsidy to another party for want of sanction of Government.

I(i)(D)—Social Welfare—

I(i)(D)(i)—Social Defence—

O.	..	17.73	} 7.72	8.08	+0.36
R.	..	-10.01			

The net saving of Rs. 9.65 lakhs in the original provision (54.4 per cent.) was attributed mainly to non-implementation/partial implementation of a number of schemes as a result of non-finalisation of the working details and non-completion of preliminaries during the year; some of the Schemes are indicated below :

Name of the Scheme.	Provision.	Saving.
(In lakhs of rupees).		
1. Establishment of a girls Home in the periphery of Gope Palace (Spill-over Expenditure).	2.75	1.65
2. Establishment of a new Home-Extension of the present Home for aged individual vagrants.	1.30	1.17
3. Composite Reformatory Industrial and Borstal School (Spill-over Expenditure).	2.30	1.05
4. Establishment of a new home for aged and invalid women vagrants.	1.00	1.00
5. After-care Home for male prisoners	1.00	1.00

There occurred considerable savings under this group head during the previous three years also as detailed below :

Year.	Provision.	Saving.	Percentage of Saving to the provision.
(In lakhs of rupees).			
1961-62	6.11	4.96	81.2
1962-63	8.23	5.67	68.9
1963-64	8.95	4.31	48.1
	Total Grant.	Actual Expenditure.	Excess + Saving—

I(i)(D)(iii)—Child Welfare—

O. ..	2.00	}	0.47	0.47	..
R. ..	-1.53				

The total saving of Rs. 1.53 lakhs in the original provision was attributed mainly to :

(a) non-utilisation of the provision for "Establishment of a new Reformatory and Industrial School for non-delinquent Children" owing to delay in acquisition of land and buildings for the purpose (Rs. 0.75 lakh) and

(b) non-materialisation of the shifting of the "Children Court and House of Detention" from Lillooah (Howrah) to Calcutta for want of suitable accommodation (Rs. 0.25 lakh.).

I(i)(D)(iv)—Welfare of Handicapped—

O. ..	19.70	}	3.44	2.95	-0.49
R. ..	-16.26				

The total saving of Rs. 16.75 lakhs in the original provision (85 per cent.) was attributed mainly to

(a) provision being made on ad-hoc basis under "Pilot Scheme for Old Age pension" for want of adequate data (Rs. 9.86 lakhs),

(b) non-payment due to non-receipt of application for grants from private organisations in connection with the Scheme "Establishment of two workshops for blind and Orthopaedically handicapped persons" (Rs. 3.81 lakhs) and

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(c) non-implementation of the schemes (i) "Establishment of a school for blind in North Bengal" and (ii) "Establishment of a school for mentally retarded Children" owing to non-availability of suitable land and buildings (Rs. 2 lakhs).

			Total Grant.	Actual Expenditure.	Excess + Saving -
(In lakhs of rupees).					
I(i)(D)(v)—Grants-in-aid—					
O.	..	6.00	2.05	2.30	+0.25
R.	..	-3.95			

The net saving of Rs. 3.70 lakhs in the provision (61.7 per cent.) was explained as due mainly to non-finalisation of the cases of financial assistance applied for by several Institutions owing to non-receipt of enquiry report from the District authority (Rs. 3.95 lakhs).

I(iv)—Centrally-sponsored Schemes

(Committed expenditure)—

I(iv)(1)—Irrigation and power—

O.	..	6.37	6.74	4.06	-2.68
R.	..	0.37			

The net saving of Rs. 2.31 lakhs in the original provision (36.3 per cent.) was attributed mainly to non-implementation of the schemes (i) "Improvement of Primary Education" (Rs. 1.28 lakhs) and (ii) "Improvement of Secondary Education" (Rs. 0.52 lakh); the reasons for which were not furnished by the controlling officer.

I(V)—Centrally-sponsored Schemes

I(V)(A)—Housing—

I(V)(A)(i)—Slum Clearance—

O.	..	41.63	30.85	25.26	-5.59
R.	..	-10.78			

This scheme envisages clearance of slums by providing alternative accommodation to the bustee dwellers at subsidised rent in the tenements constructed with the financial aid from the Government of India.

The provision under the group head was reduced by Rs. 10.78 lakhs in March, 1965; the reasons for the reduction have not been furnished. The final saving of Rs. 5.59 lakhs was due to non-allocation, for want of sanction, of the proportionate charges booked under the group head I(i)(B)(i)—Development Schemes. Third Five-Year Plan—Slum clearance.

	Total Grant.	Actual Expenditure.	Excess + Saving —
(In lakhs of rupees.)			
Major Head "109—Capital Outlay on other works."			

K—OTHER SCHEMES—

K-3—Rehabilitation of persons displaced on account of acquisition of land at Haldia Dock—

O.	..	8.30	} ..		
R.	..	-8.30			
				0.33	+0.33

The net saving of Rs. 7.97 lakhs formed 96 per cent. of the original provision. The reasons for the surrender of the entire provision on the 31st March, 1965 were not furnished by the controlling authority.

K-6—Construction of Houses under Rental Housing Schemes for State Government Employees—

O.	..	58.00	} ..		
R.	..	-17.39			
				40.61	42.36
					+1.75

The reasons for the net saving of Rs. 15.64 lakhs in the original provision (27 per cent.) were not furnished by the controlling authority.

K-7—Land Acquisition and Development Scheme—

O.	..	59.12	} ..		
R.	..	-27.54			
				31.58	7.49
					-24.09

The reasons for the total saving of Rs. 51.63 lakhs in the original provision (87.3 per cent.) were not furnished by the controlling authority.

L—Development Schemes—

L(i)—Third Five-Year plan—

L(i) (A)—Housing—

L(i) (A) (i)—Subsidised Industrial Housing.

O.	..	74.61	} ..		
R.	..	-10.23			
				64.38	55.44
					-8.94

The Subsidised Industrial Housing Scheme envisages construction of tenements for occupation of eligible industrial workers on payment of subsidised rent;

124 Grant No. 43—Miscellaneous—Other Miscellaneous Expenditure—*contd.*

The total saving of Rs. 19·17 lakhs in the original provision (25·7 per cent) was stated to be due mainly to late finalisation of land acquisition proceedings, (Rs. 10·23 lakhs). The reasons for the balance of saving (Rs. 8·94 lakhs) were not furnished by the controlling officer.

	Total Grant.	Actual Expenditure.	Excess + Saving —
(In lakhs of rupees).			
L(1) (A) (ii)—Filling up of Circular Canal in Calcutta—Investment of capital in the Calcutta Salt Lake Regional Development Company Limited	2·00	..	—2·00

The reasons for the non-utilisation of the entire provision were not furnished by the controlling authority.

In 1963-64 also, there was a saving of Rs. 36·84 lakhs in the original provision (99·6 per cent) under this group head.

L(i) (A) (V)—Construction of houses under Low-Income Group Housing Scheme.

O.	..	79·77	}	66·20	66·06	—0·14
R.	..	—13·57				

The reasons for the total saving of Rs. 13·71 lakhs in the original provision were not furnished by the controlling officer.

L(1) (B)—Miscellaneous—

O.	..	15·50	}	12·06	8·69	—3·37
R.	..	—3·44				

The total saving of Rs. 6·81 lakhs in the original provision (43·9 per cent) was attributed mainly to (i) non-construction of a Foodgrains godown at New Jalpaiguri station, owing to delay in settlement of terms with the Railways for occupation of the site and (ii) deferment of construction of boundary wall of Government Food Depot at Shalimer and Howrah 11 pertaining to the Scheme "Foodgrain Storage" to the next year following a post-budget decision.

L(1) (E)—Labour and Labour Welfare.

O.	..	11·82	}	6·30	5·85	—0·45
R.	..	—5·52				

The total saving of Rs. 5·97 lakhs in the original provision (50·5 per cent) was attributed mainly to:

- (i) curtailment of expenditure as a measure of economy (Rs. 3·36 lakhs),
- (ii) slow progress of work owing to non-availability of building materials (Rs. 1·15 lakhs) and
- (iii) delay in starting construction work (Rs. 0·75 lakh) pertaining to the scheme "Model Labour Welfare Centre and Holiday Home".

Grant No. 43—Miscellaneous—Other Miscellaneous Expenditure—contd. 125

There were considerable savings under the above scheme during the previous two years also, as indicated below.

Year	Provision	Saving	Percentage of saving to the provision.
	(In lakhs of rupees)		
1962-63	7.00	3.46	49.4
1963-64	5.35	4.07	77.5
	Total Grant	Actual Expenditure.	Excess + Saving —
	(In lakhs of rupees)		

L(1)(F)—Control of Diseases.

O ..	3.50	} 2.10	1.13	-0.97
R ..	-1.40			

The total saving of Rs. 2.37 lakhs in the original provision (67.7 per cent.) was stated to be due to slow progress of works of the Public Health Engineering Directorate at the Dhubulia T. B. Hospital.

L(1)(I)—Animal Husbandry.

L(1)(I)(i) Construction of Hospitals and Dispensaries.

O ..	6.00	} 4.73	2.32	-2.41
R ..	-1.27			

Of the total saving of Rs. 3.68 lakhs in the original provision (61.3 per cent.), saving to the extent of Rs. 1.27 lakhs was attributed to late issue of administrative approval for undertaking construction of several Veterinary Dispensaries as a result of delay in completion of preliminaries (acquisition of land, preparation of plan and estimates, etc.).

The reasons for the balance of saving (Rs. 2.41 lakhs) were not furnished by the controlling authority.

L(1)(I)(ii) Cattle Development Schemes.

O ..	8.08	} 0.51	0.24	-0.27
R ..	-7.57			

The total saving of Rs. 7.84 lakhs in the original provision (97 per cent.) was stated to be due mainly to non-implementation of the following schemes owing to necessary construction works not having been taken up by the Construction Board.

- (i) "Establishment of a Bull Rearing farm" (Rs. 4.60 lakhs)
- (ii) "Heifer Rearing Farm" (Rs. 1.38 lakhs) and
- (iii) "Centralised semen collection Centres" (Rs. 1 lakh),

126 Grant No. 43—Miscellaneous—Other Miscellaneous Expenditure—contd.

			Total Grant	Actual Expenditure.	Excess + Saving -
(In lakhs of rupees)					
L(1)(I)(iii) Poultry Development—					
O	..	11.65	5.25	1.86	-3.39
R	..	-6.40			

The total saving of Rs. 9.79 lakhs in the original provision (84 per cent.) was attributed mainly to (i) non-taking up of the construction work by the Construction Board (Rs. 4.15 lakhs) and (ii) non-availability of suitable site (Rs. 3.80 lakhs.).

In the preceding three years also, there occurred considerable savings under this group head as detailed below:

Year			Provision	Saving	Percentage of saving to the provision.
(In lakhs of rupees.)					
1961-62	..	..	2.30	2.30	100
1962-63	..	..	7.41	5.05	68.2
1963-64	..	..	7.75	6.87	88.6

L(1)(I)(IV) Piggery Development—

O	..	2.00
R	..	-2.00			

The entire provision remained unutilised owing to non-availability of suitable land for the unit at Darjeeling.

In the preceding three years also, the provision under this group head remained wholly unutilised.

L(1)(I)(V) Sheep Development—

O	..	2.23	0.84	0.31	-0.53
R	..	-1.39			

The total saving of Rs. 1.92 lakhs in the original provision (86.1 per cent.) was stated to be due mainly to non-taking up of the construction work pertaining to the schemes "Sheep Breeding Farms" and "Sheep Development Scheme" by the construction Board as a result of (i) delay in taking possession of land (Rs. 1.11 lakhs) and (ii) non-availability of suitable land (Rs. 0.28 lakh.)

E(1)(I)(VI) Training, Research and Statistics—

O	..	4.80
R	..	-4.80			

The entire provision remained unutilised as in the preceding three years as the necessary construction work was not taken up by the Construction Board during this year also.

			Total Grant	Actual Expenditure.	Excess + Saving —
(In lakhs of rupees)					
L(2)—Centrally-sponsored schemes—					
L(2)(A)(ii) Slum clearance—					
O	..	47.37	16.52	20.55	+4.03
R	..	-30.85			

The reasons for the net saving of Rs. 26.82 lakhs in the original provision (56.5 per cent.) were not furnished by the controlling authority.

L(2)(C) Tourism—

O	..	5.97	4.85	..	-4.85
R	..	-1.12			

Provision for expenditure on several "Rest Houses" was made under the group head 'L(d)'—Development Scheme—Third Five-year Plan—Tourism" within the Grant. The schemes were to be treated as Centrally-sponsored Schemes and that portion of expenditure which was to be borne by the Government of India was to be transferred to this head L(2)(C).

Although the scheme was implemented in full during the year, the requisite allocation of proportionate charges was not made for want of sanction as in the previous year.

L(2)(c)—Water Supply and Sanitation (Urban and Corporation)—

O	..	29.00	1.39	..	-1.39
R	..	-27.61			

This scheme is entirely financed by the Government of India and is intended to improve the drainage system in Calcutta and its surroundings and also to desilt the Corporation's outfall system and complete the dry weather flow channel. The provision for the scheme was distributed under the following units.

- (i) "Silt clearance and completion of works of Calcutta Corporation's outfall system from Bantala to Kulti" (Rs. 15 lakhs) and
- (ii) "Tollygunge Panchannagram Drainage Scheme" (Rs. 14 lakhs.)

The entire provision, however, remained unutilised owing to—

- (i) non-transfer of the scheme for "Silt Clearance, etc." from the Calcutta Corporation to Irrigation and Waterways Department (Rs. 15 lakhs) and
- (ii) non-purchase of pumps for the "Drainage Scheme" (Rs. 14 lakhs.)

In the previous three years, the savings under this group head were Rs. 16.87 lakhs, Rs. 17.12 lakhs and Rs. 14.43 lakhs.

			Total Grant	Actual Expenditure.	Excess + Saving —
(In lakhs of rupees)					
L(2)(f)—Village and Small Industries—					
O	..	3.00	} 0.53	..	-0.53
R	..	-2.47			

The saving of the entire provision was explained as due to non-taking up of necessary construction work for some technical difficulties.

(iv) In the following group heads, the expenditure remained uncovered wholly or to a substantial extent.

A—Donation for Charitable purposes—

O	..	3.77	} 4.81	6.20	+1.39
R	..	1.04			

The final excess of Rs. 1.39 lakhs was stated to be due mainly to inaccurate fixation of the final grant owing to fluctuating nature of the expenditure.

G—Miscellaneous and unforeseen charges—

G-21 Expenditure on account of relief to distress other than distress due to natural calamities—

..	5.62	+5.62
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The reasons for non-provision of funds were not furnished by the controlling officer.

“109—Capital outlay on other Works”.

K—other schemes

K-5—Construction of houses under middle-income Group Housing Scheme—

O	..	40.00	} 35.68	58.03	+22.35
R	..	-4.32			

The expenditure under this group head exceeded the provision by Rs. 18.03 lakhs. Instead of covering the excess by reappropriation of additional funds, a sum of Rs. 4.32 lakhs was surrendered on the 31st March, 1965 as surplus to requirement on grounds of delay in finalisation of Land Acquisition Proceedings and taking up of the development work by the Calcutta Improvement Trust on their land at Manicktala; the reasons for the final excess of Rs. 22.35 lakhs were not furnished by the controlling officer.

			Total Grant	Actual Expenditure.	Excess + Saving —
(In lakhs of rupees)					
L—DEVELOPMENT SCHEMES—					
L(1)—Third Five-year Plan.					
L(1)(A)—Housing.					
L(1)(A)(VI) Slum Clearance					
O	..	15.79	} 5.51	22.66	+17.15
R	..	-10.28			

The expenditure under this group head exceeded the provision by Rs. 6.87 lakhs. Instead of making provision to cover the excess, a sum of Rs. 10.28 lakhs was surrendered on the 31st March, 1965 as surplus to requirement.

The reasons for the surrender as well as the final excess were not furnished by the controlling officer.

L(2)—Centrally-sponsored Schemes—

L(2) B—Animal Husbandry—	0.13	2.72	+2.59
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The reasons for non-covering the excess were not furnished by the controlling authority.

(v) In the following group heads the reduction of provision by surrender proved almost unnecessary/excessive.

"71—Miscellaneous"—

J—DEVELOPMENT SCHEMES.

J(1)—Third Five-year Plan.

J(1)(B)—Housing.

J(1)(B)(i) Slum clearance.

O	..	27.75	} 20.56	25.94	+5.38
R	..	-7.19			

The expenditure fell short of the original grant by Rs. 1.81 lakhs only. But, the department surrendered a sum of Rs. 7.19 lakhs as surplus to requirement following a post-budget decision to enforce curtailment. This, converted the saving into an excess of Rs. 5.38 lakhs. The reasons for the final excess were not furnished by the controlling officer.

L(1)(D)—Tourism.

O	..	9.63	} 4.18	9.27	+5.09
R	..	-5.45			

The final excess under the group head was due to non-allocation of proportionate charges from this group head to the group head "L(2)(C)—Development Schemes—Centrally-sponsored Schemes, Tourism" for want of sanction.

Charged Appropriation

The saving of Rs. 4.53 lakhs forming 61.9 per cent. of the total appropriation of Rs. 7.32 lakhs was attributed mainly to non-finalisation of arbitration cases and appeals in the Courts (Rs. 2.86 lakhs) under the group head indicated below :

Total Appropriation.	Actual Ex- penditure.	Excess + Saving —
-------------------------	--------------------------	----------------------

(In lakhs of rupees)

"109—Capital outlay on other works"

L—DEVELOPMENT SCHEMES.

L(1) Third Five-year Plan.

L(1)(A)—Housing.

**L(1)(A) (IV)—Kanchrapara Area
Development Scheme (Kalyani
Town)—**

<i>O</i>	..	2.00	}			
<i>S</i>	..	1.00				
<i>R</i>	..	-2.86				
				0.14	0.14	..

Grant No. 44—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.	}				
Original ..	4,83,88,000					
Supplementary	1,20,68,000		6,04,56,000	4,64,43,121	-1,40,12,879	
Amount surrendered during the year (March, 1965).			..	..	50,95,219
Charged—						
Original ..	38,15,000	}	38,15,000	37,28,753	-86,247	
Supplementary	..					
Amount surrendered during the year			..	..	Nil

Notes and comments—

Voted Grant

(i) In view of the saving of Rs. 1,40·13 lakhs in the Grant, the supplementary grant of Rs. 1,20·68 lakhs obtained on the 30th March, 1965 proved unnecessary.

Out of the saving, only a sum of Rs. 50·95 lakhs was surrendered and that too on the last day of the financial year.

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

Serial No.	Group head.	Provision.	Saving and (its percentage to the provision).	Reasons for the saving and remarks.
71—Miscellaneous.				
1.	B.IV(d) District and subdivisional Establishment (Education.)	1·60	1·29 (80·6%)	Reasons for the savings were not furnished by the controlling authority.
2.	B.V(b)(iii)—Grant-in-aid (Education)	32·99	17·53 (53·1%)	
3.	B.V(C) Medical facilities ..	35·00	9·91 (28·3%)	
4.	B.X. Conversion of maintenance loans into grants.	3·00	3·00 (100%)	
5.	B.XI Conversion of Educational loans into grants (Education).	7·52	7·52 (100%)	
6.	B.V(L)(i) Government Production Centre.	13·00	5·62 (43·2%)	The saving was attributed partly to non-completion of workshop for Bamboo Processing Centre due to non-availability of materials. (Rs. 2·82 lakhs). The reasons for the balance saving (Rs. 2·80 lakhs) were not furnished by the controlling officer.
109—Capital outlay on other works.				
7.	I.—Scheme for Colonisation ..	1,10·00	44·24 (40·2%)	The saving was explained as due to non-acquisition of land for certain schemes as well as non-execution of certain development schemes for want of loans from the Government of India.

132 Grant No. 44—Miscellaneous—Expenditure on Displaced persons—*contd.*

(iii) In the following group heads, the supplementary provision obtained on the 30th March, 1965 proved unnecessary or largely excessive.

			Total Grant	Actual Expenditure.	Excess + Saving —
(In lakhs of rupees.)					
71—Miscellaneous.					
B.1. Expenditure on Permanent Liability Homes—					
O	..	65.00	} 79.34	69.84	-9.50
S	..	8.00			
R	..	6.34			

The actual expenditure exceeded the original provision by Rs. 4.84 lakhs. The supplementary grant of Rs. 8 lakhs obtained on the 30th March, 1965 to meet the increase in the cost of maintenance of inmates of the "Homes" from Rs. 18 to Rs. 21 per inmate, converted the excess into a saving of Rs. 3.16 lakhs. Instead of surrendering the saving, the Department further augmented the provision by re-appropriation of Rs. 6.34 lakhs on the 31st March, 1965 which was attributed to additional requirements for undertaking Special repairs to "Homes".

The final saving of Rs. 9.50 lakhs was stated to be due to (i) special repairs to the "Homes" not having been undertaken for want of sanction from the Government of India (Rs. 3 lakhs) and (ii) non-payment of claims owing to non-completion of scrutiny of bills by the Department (Rs. 6.50 lakhs).

B.11—Expenditure on other Homes and Institutions—

O	..	32.13	} 45.72	39.44	-6.28
S	..	25.87			
R	..	-12.28			

The total saving of Rs. 18.56 lakhs in the total provision forming 71.7 per cent. of the supplementary grant was attributed mainly to (i) abandonment of the proposal for purchase of building at Kankinara for accommodation of inmates

Grant No. 44—Miscellaneous—Expenditure on Displaced Persons—contd. 133

of women's Homes (Rs. 12.28 lakhs) (ii) non-payment of certain bills of contractors due to non-completion of scrutiny of the bills (Rs. 4.33 lakhs), and (iii) non-utilisation of the provision for special repairs to "Homes" for want of sanction from the Government of India (Rs. 2 lakhs),

			Total Grant.	Actual Expenditure.	Excess+ Saving—
(In lakhs of rupees)					
B.V(b)(i) Primary Education					
Scheme (Education)—					
O	..	60.00	76.00	69.34	-6.66
S	..	8.00			
B	..	8.00			

The reasons for the final saving of Rs. 6.66 lakhs which formed 83.3 per cent. of the supplementary provision were not furnished by the controlling officer.

B.VI—Miscellaneous Expenditure—

O	..	7.36	10.10	5.85	-4.25
S	..	17.59			
R	..	-14.85			

The total saving of Rs. 19.10 lakhs was attributed mainly to non-receipt of sanction of the Government of India to the payment of arrear rents for ex-camp premises at various places for which supplementary grant was obtained.

**P—LOANS AND ADVANCES TO
DISPLACED PERSONS—**

O	..	57.07	30.33	24.95	-5.38
S	..	2.93			
R	..	-29.67			

The actual expenditure under this group head did not come up even to 50 per cent of the original provision. A supplementary grant of Rs. 2.93 lakhs was taken on the 30th March, 1965 to meet larger expenditure on payment of house-building loans, on the following day, a sum of Rs. 29.67 lakhs was surrendered as surplus to requirements. The total saving of Rs. 35.05 lakhs was explained as mainly due to—

- (i) curtailment of certain loans as a result of non-availability of loan funds from the Government of India (Rs. 29.67 lakhs), and (ii) non-payment of loans to non-camp families for want of sanction of the Government of India (Rs. 5.38 lakhs).

(iv) In the following group head, the excess remained uncovered and funds provided by re-appropriation on the 31st March, 1965 proved largely inadequate :—

			Total Grant.	Actual Expenditure.	Excess+ Saving—
(In lakhs of rupees.)					
B.XII—Expenditure on New Mi-					
grants—					
O.	..	50.00	70.53	74.86	+4.33
R.	..	20.53			

The final excess was attributed to increased expenditure on food and other relief assistance, consequent on the influx of larger number of new migrants.

(v) A case of non-provision of funds.

B.V(b)(IV)—Other educational ex- penses (Education).	..	2.56	+2.56
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In the above group head, expenditure to the extent of Rs. 2.56 lakhs was incurred but no funds were provided. The reasons for non-provision of funds were not furnished by the controlling officer.

(vi) *Expenditure on Relief and Rehabilitation of Displaced persons*—(a) During the year 1964-65 an expenditure of Rs. 4.39 crores was incurred on rehabilitation of displaced persons and other schemes, the details of which together with the expenditure of the preceding five years are given below:

		From 1959-60 to 1962-63.	1963-64.	1964-65.
(In lakhs of rupees.)				
1.	Relief and Rehabilitation of Displaced Persons :—			
(a)	Relief	9,53.22	..	..
(i)	Rehabilitation ..	9,47.78	3,27.86	3,52.00
(ii)	Revenue earning schemes	5.57	4.04	2.78
(iii)	Scheme for dispersal of displaced college students from Calcutta.	42.79	11.67	14.57
(iv)	Administration of a town- ship for displaced persons.	6.68	2.24	1.63
(v)	Expenditure on capital Account.	4,01.17	1,11.47	62.86
(vi)	Expenditure on General Administration (Rehabilita- tion Programme).	18.87	4.14	4.59
	Total ..	23,76.08	4,61.42	4,38.43

Grant No. 44—Miscellaneous—Expenditure on Displaced Persons—concl'd. 135

Of the expenditure on Rehabilitation, a sum of Rs. 1,74.72 lakhs was received from the Government of India as grant. Besides this, a sum of Rs. 77.95 lakhs representing expenditure of previous years was also reimbursed by the Government of India during the year.

(b) The expenditure incurred on pay and allowances of officers and establishments during 1964-65 and the five preceding years is shown below.

	From 1959-60 to 1962-63.	1963-64.	1964-65.
	(In lakhs of rupees.)		
(1) Staff at Headquarters ..	64.54	18.22	19.71
(2) Staff in Districts ..	63.21	16.16	18.12
(3) Staff in Homes ..	99.67	16.43	19.02
(4) Staff on Schemes ..	63.14	3.75	5.36
Total ..	2,90.56	54.56	62.21

These figures do not include the pay and allowances of teachers under the Primary Education Scheme. The expenditure on staff during 1964-65 exhibits an increase on each account as indicated above, even though there has been a decrease in the expenditure on rehabilitation.

Grant No. 46—Pre-Partition Payments (All Voted).

	Total Grant.	Actual Expenditure.	Excess + Saving—
	Rs.	Rs.	Rs.
Major Head "78—Pre-Partition Payments".			
	Rs.		
Original ..	60,000	85,792	—208
Supplementary	26,000		
Amount surrendered during the year (March, 1965).	..	..	207

136 Grant No. 47—Expenditure connected with the National Emergency, 1962
(All Voted).

	Total Grant.	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "78A—Expenditure connected with the National Emergency, 1962".			
	Rs.		
Original .. 3,11,64,000	} 3,11,64,000	1,37,47,964	-1,74,16,036
Supplementary ..			
Amount surrendered during the year (March, 1965).	..	..	1,67,25,789

Notes and comments—

(i) The saving of Rs. 1,74.16 lakhs formed 55.9 per cent. of the provision. In the previous year also, there was a saving of Rs. 65.38 lakhs (39.4 per cent. of the provision) in this Grant.

(ii) As in the last year, this year also the saving occurred mainly under the following group head :

A—CIVIL DEFENCE—

(In lakhs of rupees.)

(i) Air Raid Precautions—

O. .. 1,71.94	} 30.05	29.83	-0.22
R. .. -1,41.89			

The total saving of Rs. 1,42.11 lakhs in the original provision (82.7 per cent.) was stated to be mainly due to—

(a) non-receipt /late receipt of equipment including trailer pumps and towing vehicles from the Government of India and local suppliers (Rs. 1,23.92 lakhs) ;

(b) non-rcipt of equipment for First Aid Posts due to inability of the contractors to complete the supply (Rs. 9.52 lakhs) ; and

(c) abolition of some posts and filling up of some others by junior officers on lower pay and by honorary workers consequent on transfer of some sen or officers (Rs. 7.75 lakhs).

(iii) In the following group heads, the provision was not utilised to a substantial extent :

A(ii)—Miscellaneous—

O. .. 18.54	} 8.04	8.06	+0.02
R. .. -10.50			

Grant No. 47—Expenditure connected with the National Emergency, 1952—concl'd. 137

The net saving of Rs. 10·48 lakhs in the original provision (56·5 per cent.) was attributed mainly to (a) non-procurement of vehicles and other equipment and stores from private firms due to failure of the suppliers and for want of release order from the Government of India (Rs. 7·51 lakhs) and (b) vacancies for want of suitable candidates for setting up Mobile Civil Emergency Force, Calcutta (Rs. 2·49 lakhs).

		Total Grant.	Actual Expenditure.	Excess+ Saving—
(In lakhs of rupees.)				
B—OTHER EXPENDITURE —				
B(ii)—Miscellaneous—				
O.	..	1,21·16	1,06·22	99·52
R.	..	-14·94		
				-6·70

The total saving of Rs. 21·64 lakhs (17·8 per cent of the provision) was attributed mainly to (i) less intensive mobilisation of the West Bengal National Volunteer Force personnel in aid of Police than originally anticipated (Rs. 10·50 lakhs) and (ii) slow progress in the implementation of the Scheme relating to Home Guards organisation and vacancies remaining unfilled in the changed context of Emergency (Rs. 5·49 lakhs).

Grant No. 48—Capital Outlay on Multipurpose River Schemes—Damodar Valley Project (All Voted).

		Total Grant.	Actual Expenditure.	Excess+ Saving—
		Rs.	Rs.	Rs.
Major Head "98—Capital Outlay on Multipurpose River Schemes"—				
Damodar Valley Project—				
		Rs.		
Original	..	19,08,50,000	8,97,58,320	-10,10,91,680
Supplementary	..			
Amount surrendered during the year (March, 1965).		..	..	8,80,50,000

Notes and comments—

(i) The saving of Rs. 10,10·92 lakhs forming 52·9 per cent. of the original provision was stated to be due mainly to less requirement for payment of capital advances to the Corporation as well as less amount being charged to the State Government by the Corporation on the basis of their Annual Report.

138 Grant No. 48—Capital Outlay on Multipurpose River Schemes—Damodar Valley Project—concl'd.

(ii) In the previous four years also there were savings in the grant due to less capital advances to the Corporation as indicated below :

Year.	Original provision.	Saving.	Percentage of saving to the provision.
	(In lakhs of rupees.)		
1960-61	5,75.55	3,15.19	54.8
1961-62	5,90.87	37.87	6.4
1962-63	7,36.94	2,83.68	38.5
1963-64	16,95.06	7,61.03	44.9

(iii) In the following group head, the provision was not utilised to a substantial extent :

	Total Grant.	Actual Expenditure.	Excess+ Saving—
	(In lakhs of rupees.)		
I—Advances to the Damodar Valley Corporation—Amount Advanced—			

O. .. 9,54.25	}	5,14.00	5,14.00	..
R. .. -4,40.25				

The saving of Rs. 4,40.25 lakhs in the original provision (46.1 per cent.) was explained as mainly due to payment of less advance to the Corporation consequent on their handing over of the Barrage and Canal system of D. V. Project to the State Government on an agency basis from the 1st April, 1964.

(iv) In the following two group heads, there occurred wide variation between the provision and expenditure, the reasons for which were not furnished by the controlling officer.

(ii) Governments' share of the Capital Outlay on the Damodar Valley Project.

(1) Development Schemes—

1(a)—Third Five-Year Plan .. 1,71.31 4,26.58 +2,55.27

(2) Governments' share debitable to other schemes outside the plan—

O. .. 7,82.94	}	3,42.69	-- 43.00 9
R. .. -4,40.25				

	Total Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
	Rs.	Rs.	Rs.
Major Head "103—Capital Outlay on Public Works".			
Voted—			
Original ..	12,63,41,000	} 12,63,41,000	11,22,17,014
Supplementary ..			
Amount surrendered during the year (March, 1965).	..	..	1,51,17,816
Charged—			
Original ..	50,000	} 3,40,000	11,926
Supplementary	2,90,000		
Amount surrendered during the year (March, 1965).	..	..	45,600

Notes and comments—**Voted grant**

(i) The saving of Rs. 1,41.24 lakhs formed 11.2 per cent. of the original provision. Appreciable savings also occurred under the Grant in the preceding four years as indicated below :—

Year.	Total Provision.	Saving.
	(In lakhs of rupees.)	
1960-61	9,12.99	2,68.29
1961-62	9,46.42	2,16.21
1962-63	10,46.37	2,84.55
1963-64	9,00.81	1,08.58

(ii) The surrender of Rs. 1,51.18 lakhs made on the 31st March, 1965, proved excessive as the actual saving in the Grant came up to Rs. 1,41.24 lakhs only.

(iii) In the following group heads, the provision was not utilised wholly or to a substantial extent ; reasons for the savings were not furnished by the controlling authority.

Serial No.	Group head.	Provision.	Saving (and its percentage to the provision.)
(In lakhs of rupees.)			
A—Original Works—Buildings—			
1.	A-5—General Administration ..	65.44	44.48 (68%)
2.	A-6—Administration of Justice ..	12.32	5.04 (40.9%)
3.	A-8—Police	1,02.43	27.65 (27%)
4.	A-16—Miscellaneous Departments ..	6.25	3.98 (63.7%)
5.	B - Original Works—Communications ..	52.46	11.89 (22.7%)
6.	C—Original Works—Miscellaneous ..	4.22	3.56 (84.4%)
E—Development Schemes—			
(a) Third Five-Year Plan—			
(i) Development of State Roads—			
7.	E(i)(e)—Tools and plant	47.75	9.89 (20.7%)
(ii) Other Development Schemes—			
8.	E(a)(ii)3—Public Health	12.60	9.05 (71.8%)
9.	E(a)(ii)4—Agriculture	10.41	9.17 (88.1%)
10.	E(a)(ii)6—Animal Husbandry ..	55.36	39.58 (71.5%)
11.	E(a)(ii)7—Industries—Industries ..	34.34	20.15 (58.7%)
12.	E(a)(ii)8—Industries—Cottage Industries	16.63	10.90 (65.5%)
13.	E(a)(ii)11—Miscellaneous—Other Miscellaneous Expenditure. Mis-	21.05	19.95 (94.8%)
E(b)—Centrally-sponsored Schemes—			
14.	E(b)2—Medical	8.23	6.69 (81.3%)
15.	E(b)3—Public Health	9.00	9.00 (100%)
16.	E(b)5—Industries—Industries ..	28.00	21.20 (75.7%)
17.	E(b)7—Public Works	1,00.00	16.80 (16.8%)

(iv) In the following group heads, additional funds provided by re-appropriation on the 31st March, 1965 proved largely in excess of requirements and eventually led to final savings; the reasons for which were not furnished by the controlling officer:

			Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees.)					
E—DEVELOPMENT SCHEMES—					
(a) Third Five-Year Plan—					
(ii) Other Development Schemes—					
E(a)(ii) 1—Education—					
O	..	50.96	87.33	70.94	—16.39
R	..	36.37			
E(a)(ii) 2—Medical—					
O	..	1,14.80	1,61.84	1,50.91	—10.93
R	..	47.04			

(v) In the following group head, the additional funds provided by re-appropriation on the 31st March, 1965 proved inadequate.

**DEVELOPMENT OF STATE
ROADS—**

E(i)(b) Original		Works—Com-			
communications—					
O	..	4,21.91	4,46.10	4,98.39	+52.29
R	..	24.19			

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

(vi) The reduction of provision by re-appropriation mostly at the fag end of the year in the following group head did not prove justified.

E—DEVELOPMENT SCHEMES—

Third Five-Year Plan—

E(i)—Development of State Roads—

**E(i)(f)—Tools and Plant for
Special Roads Development—**

O	..	3.00	1.40	3.19	+1.79
R	..	—1.60			

The expenditure came very close to the original provision. But still, a sum of Rs. 1.60 lakhs was withdrawn by re-appropriation which resulted in a final excess of Rs. 1.79 lakhs.

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

(vii) In the following group head, the expenditure exceeded the original provision by Rs. 2.94 lakhs. Instead of providing additional funds to cover the excess, a sum of Rs. 6.20 lakhs was withdrawn by re-appropriation on the 31st March, 1965; this increased the excess to Rs. 9.14 lakhs.

		Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees.)				
F—SUSPENSE—				
O	..	6.21	0.01	9.15
R	..	-6.20		
				+9.14

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

(viii) *Review of Establishment and Tools and Plant Charges of the Public Works (Roads) Department*—The gross Establishment and Tools and Plant Charges booked under the grant during the year 1964-65, amounted to Rs. 61 lakhs and Rs. 41.05 lakhs respectively which formed 12.2 per cent. and 8.2 per cent. respectively of the total works outlay of Rs. 5,02.02 lakhs.

Rs. 18.71 lakhs and Rs. 4.64 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 Government. The net Establishment and Tools and Plant charges thus stood at Rs. 42.29 lakhs and Rs. 36.41 lakhs which formed 8.4 and 7.3 per cent. respectively of the total works outlay.

The following table shows the figures of such charges for the year 1962-63, 1963-64 and 1964-65 and their percentages to the total works outlay for the respective years—

Year	Works outlay	Estab- lishment charges	Percen- tage to works outlay	Tools and Plant charges	Percen- tage to works outlay	
(In lakhs of rupees.)						
1962-63	..	3,04.43	37.80	12.4	35.70	11.7
1963-64	..	4,13.82	32.54	7.9	27.02	6.5
1964-65	..	5,02.02	42.29	8.4	36.41	7.3

(ix) *Suspense*—The expenditure in the voted section of the Grant includes a sum of Rs. 6,53.73 lakhs booked under the group head F—Suspense.

This head 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 "Suspense" have been explained at pages 94—95 below Grant No. "33—Irrigation."

The transactions under each unit of "Suspense" for the year 1964-65 are exhibited below—

Major Head and detailed units	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
(In lakhs of rupees.)					
103—Capital Outlay on Public Works—					
Purchase ..	—3,44.43	5,20.65	5,28.58	—7.93	—3,52.36
Miscellaneous Public Work Advances ..	46.52	19.81	16.06	3.75	50.27
Stock ..	60.05	1,13.27	99.94	13.33	73.38
Total ..	—2,37.86	6,53.73	6,44.58	9.15	—2,28.71

Charged Appropriation

(i) In view of the saving of Rs. 3.28 lakhs, the supplementary appropriation of Rs. 2.90 lakhs obtained as late as on the 30th March, 1965 proved entirely unnecessary.

(ii) Out of the saving (Rs. 3.28 lakhs), only a sum of Rs. 0.46 lakh was surrendered and that too on the last day of the financial year.

(iii) In the following group head the provision remained unutilised.

	Total Appropriation	Actual Expenditure	Excess + Saving—
(In lakhs of rupees.)			
A—ORIGINAL WORKS—BUILDINGS—			
A.5—General Administration—			
O ..	0.50	2.69	..
S ..	2.69		
R ..	—0.50		
			—2.69

The non-utilisation of the provision was attributed to non-payment during the year of decretal costs for land compensation due to delay in issuing sanction by Government.

144 Grant No. 50—Capital Outlay on Schemes of Government Trading

	Total Grant or Appropriation	Actual Expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Head "124—Capital Outlay on Schemes of Government Trading".			
Rs.			
Voted—			
Original ..	25,63,34,000	44,04,39,000	36,84,77,018
Supplementary	18,41,05,000		
Amount surrendered during the year (March, 1965).	..	..	22,47,900
Charged—			
Original ..	20,000	32,000	30,734
Supplementary	12,000		
Amount surrendered during the year	..	..	Nil

Notes and comments—

Voted grant

(i) Out of the saving of Rs. 7,19.62 lakhs forming 39.1 per cent. of the supplementary provision, only a sum of Rs. 22.48 lakhs was surrendered and that too on the 31st March, 1965.

A large saving of Rs. 3,15.77 lakhs occurred in this Grant in the previous year also, which was attributed, mainly to less purchase of foodgrains including wheat and wheat products from internal sources.

(ii) The saving in 1964-65 occurred mainly under the following group head:—

	Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees.)			
A—Grain Purchase Schemes—			
A(b)—Purchase of wheat and wheat products—			
O ..	14,01.40	7,43.00	5,40.72
R ..	— 6,58.40		
			—2,02.28

The total saving of Rs. 8,60.68 lakhs forming 61.4 per cent. of the original provision was stated to be due to less supply of wheat by the Government of India.

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

			Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees)					
A—GRAIN PURCHASE SCHEMES—					
A(f)—Scheme for Supply of foodstuff to the staff under Medicinal Plantations—					
O	..	3.56	3.00	0.19	-2.81
R	..	-0.56			

The total saving of Rs. 3.37 lakhs (94.7 per cent. of the provision) was stated to be due to non-receipt of departmental bills for supply of foodgrains made by the Food and Supplies Department.

(iv) In the following group heads, the supplementary provision proved either unnecessary or much in excess of requirements:—

B—OTHER MISCELLANEOUS SCHEMES—

(1) B(d)—Manufacture of Bricks and Tiles under Brick and Tile Board—

O	..	33.77	34.85	19.49	-15.36
S	..	17.00			
R	..	-15.92			

The expenditure fell short of the original provision by Rs. 14.28 lakhs. The provision was augmented by a supplementary grant of Rs. 17 lakhs on the 30th March, 1965 for meeting additional expenditure for expansion of work. This increased the saving to Rs. 31.28 lakhs in the total provision, which was attributed mainly to dropping of the scheme for "Manufacture of Bricks at Karandighi (Raiganj)" due to a change in selection of site and non-availability of standard soil at the alternative site and also due to a report from the Public Works Department, who were expected to be the best consumer of the bricks, that their requirement at Karandighi would be uncertain.

(2) B(c)—Scheme for purchase of edible oil and oilseeds—

O	74.68	9.70	-64.98
S	..	74.68			

The saving of Rs. 64.98 lakhs forming 87 per cent. of the supplementary provision was stated to be due to (a) withholding payment of the value of Canadian Rape Seeds purchased from the State Trading Corporation within the year pending ascertainment of the nature and extent of the damaged seed-stock supplied by the

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Corporation, and (b) crushing the seeds under "Bani System" by payment of crushing charges in place of sale of the seeds to the Oil Mills and purchase of the resultant products as originally envisaged.

			Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees.)					
(3) B(f)—Scheme for Distribution of Baby Food and allied commodities—					
O.	..	..	} 4.00	..	-4.00
S.	..	4.00			

The provision was made to meet the estimated cost of the stock of baby food and allied commodities requisitioned and acquired by Government for ensuring smooth supply in the open market.

The saving was stated to be due to non-finalisation of the claims of compensation for seized stock of the dealers within the year.

(4) D—Development Schemes—

Other Schemes—

Establishment of Brick Factories—

S.	..	24.47	} 17.51	13.92	-3.59
R.	..	-6.96			

The total saving of Rs. 10.55 lakhs formed 43.1 per cent. of the supplementary provision. Of this, saving to the extent of Rs. 6.96 lakhs was stated to be due mainly to non-finalisation of terms and conditions of payment in respect of the second brick plant at Palta, with a foreign firm entrusted with the job. The reasons for the balance saving were not furnished by the controlling officer (Rs. 3.59 lakhs).

(v) Cases of excessive re-appropriation are indicated below—

A—GRAIN PURCHASE SCHEMES—

A(a)—Purchase of foodgrains other than wheat—

O.	..	11,21.11	} 34,91.84	30,91.04	-4,00.80
S.	..	17,20.90			
R.	..	6,49.83			

A sum of Rs. 6,49.83 lakhs was re-appropriated to this head on the 31st March, 1965; eventually, however, there was a saving of Rs. 4,00.80 lakhs.

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This was stated to be due mainly to non-receipt of bills for the cost of food-grains received from Government of India (Rs. 3,07.77 lakhs) and non-payment of value of some procured stock of rice/paddy within the year (Rs. 1.05 lakhs). The reasons for non-payment were not furnished by the controlling officer.

			Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees.)					
A(c) Scheme for supply of food-stuff to the staff under Cinchona Plantation.					
O.	..	3.00	} 4.00	1.09	-2.91
R.	..	1.00			

The expenditure fell short of the original grant by Rs. 1.91 lakhs. But instead of surrendering the saving, the Department augmented the provision by re-appropriation of a further sum of Rs. 1 lakh on the 31st March, 1965. This increased the saving to Rs. 2.91 lakhs. The final saving was stated to be due to non-raising of debit by the Food and Supplies Department as a result of delay in communication of acceptance of debit by the Department.

Public Debt (All Charged).

		Total Appropriation	Actual Expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major Head "Debt raised in India".				
	Rs.			
<i>Original</i>	.. 19,90,00,000	} 21,16,12,000	30,09,78,990	+8,93,66,990
<i>Supplementary</i>	1,26,12,000			
<i>Amount surrendered during the year (March, 1965).</i>	..	..	..	1,77,36,592

Notes and comments—

(i) The excess expenditure of Rs. 8,93,66,990 over the charged appropriation requires regularisation.

(ii) In view of the excess, the supplementary appropriation of Rs. 1,26.12 lakhs, obtained as late as on the 30th March, 1965 proved largely inadequate.

The surrender of Rs. 1,77.37 lakhs was not justified since there was no saving in appropriation.

(iii) The excess occurred mainly under the following two sub-heads, partly counterbalanced by minor savings under several other sub-heads and surrender of Rs. 1,77.37 lakhs in the appropriation [see also Note (iv) below] :—

	Total Appropriation	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees.)			
AII—FLOATING DEBT—			
TREASURY BILLS—			
Other Floating Loans—			
Other advances from the Bank		8,87.00	+8,87.00

The expenditure represents the repayment of overdrafts taken by Government from the Reserve Bank during the period from the 1st to 20th April, 1964 in order to meet the short-fall in the prescribed minimum daily cash balance required to be maintained with the Bank (Rs. 25 lakhs on Friday and Rs. 20 lakhs on other working days).

The overdrafts were repaid fully during the same month. This expenditure of Rs. 8.87 crores was incurred in the very first month of the financial year, but it was not covered by a supplementary appropriation.

AIII—Loans from Central Government (excluding loans for Community Development Projects, etc. and displaced persons).

O. ..	9,61.96	}	10,65.67	12,55.89	+1,90.22
S. ..	76.12				
R. ..	27.59				

In view of the excess of Rs. 1,90.22 lakhs, the supplementary appropriation of Rs. 76.12 lakhs taken on the 30th March, 1965 and the additional funds of Rs. 27.59 lakhs provided by re-appropriation as late as on the 31st March, 1965 proved largely inadequate. The reasons for the excess were not furnished by the controlling authority.

In previous two years also, the expenditure under this group head exceeded the provision as indicated below :

Year.			Total provision.	Excess.	Percentage of excess to the provision.
(In lakhs of rupees.)					
1962-63	..	..	8,67.75	1,03.21	11.9
1963-64	..	..	8,86.89	1,87.53	21.1

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

		Total	Actual	Excess+
		Appropriation.	Expenditure.	Saving—
(In lakhs of rupees.)				
AII—Floating	Debt—Treasury			
Bills—Other	Floating Loans—			
(a) Cash credit advances from the State Bank of India—				
O.	..	8,00.00	} 6,00.00	6,00.00
R.	..	—2,00.00		

The saving of Rs. 2,00 lakhs in the original provision (25 per cent.) was stated to be due to non-repayment of a portion of the Cash Credit advance taken from the State Bank of India within the financial year. The reasons for the non-repayment were not furnished by the controlling authority.

During the previous four years from 1960-61, the entire provision of Rs. 4,00 lakhs made in each year under the above mentioned group head remained unutilised.

AIV(c) Loans from the Khadi and Village Industries Commission—

O.	..	2.80	}
R.	..	—2.80			

Under this head, provision is made for the repayment to the khadi and Village Industries Commission of principal relating to loans granted by it to the State Khadi Board. The repayment is made initially by the Board to the State Government.

The non-utilisation of the entire provision was attributed to delay in repayment to the "Khadi and Village Industries Commission" of principal paid by the State Khadi Board to the State Government.

It was decided in August, 1962 that such repayments would henceforward be made direct by the State Khadi Board to the Khadi and Village Industries Commission. The decision has not been implemented, reasons for which are awaited.

During the last year also, the entire provision under this group head remained unutilised for similar reasons.

A(iv) Other loans—Loans from Autonomous Bodies—

(c) Loans from National Co-operation Development Corporation—

O.	..	4.42	} 4.14	2.01	—2.13
R.	..	—0.28			

The reasons for the total saving of Rs 2.41 lakhs in the original provision (54.5 per cent.) have not been furnished by the controlling authority.

A·IV(f)—Loans from Heavy Engineering Corporation—

O.	..	1.75	}	..	..	..
R.	..	-1.75		..	..	..

The reasons for the non-utilisation of the entire provision were not furnished by the controlling officer.

Grant No. 52—Loans and Advances by State and Union Territory Governments (All Voted).

		Total Grant.	Actual Expenditure.	Excess + Saving—
		Rs.	Rs.	Rs.
Major Heads "Loans to Local Funds, Private Parties, etc." and "Loans to Government Servants".				
	Rs.			
Original	.. 25,33,13,000	} 25,33,13,000	24,07,50,408	-1,25,62,592
Supplementary	..			
Amount surrendered during the year (March, 1965).	..	..	..	98,59,618

Notes and comments—

(i) The saving was Rs. 1,25.63 lakhs, out of which only an amount of Rs. 98.60 lakhs was surrendered and that too on the 31st March, 1965.

(ii) There were appreciable savings in this Grant during the last seven years varying between 10.5 and 34.6 per cent. of the total provision.

(iii) The saving in 1964-65 occurred mainly under the following group head .

(In lakhs of rupees.)

H. LOANS AND ADVANCES UNDER DEVELOPMENT SCHEMES—

H(a) Third Five-Year Plan—

O.	..	21,91.12	}	21,05.55	19,56.00	-1,49.55
R.	..	-85.57				

The total saving of Rs. 2,35·12 lakhs was attributed mainly to—

- (a) non-drawal of loan by the Durgapur Projects Ltd. for payment of interest to Government on borrowed capital due to its subsequent contemplation to meet such charges from the surplus revenue instead of by fresh borrowing (Rs. 1,50 lakhs).
- (b) sanction of less loan to West Bengal State Electricity Board (Rs. 1,12 lakhs).
- (c) non-sanction of loans for extending credit facilities to rural producers of milk under "Greater Calcutta Milk Supply Scheme" (Rs. 11·17 lakhs) owing to non-finalisation of draft bond of agreement to be executed by the borrowers.
- (d) lack of sufficient demand from cultivators to take fertiliser loans under the scheme "Loans for distribution of chemical fertilisers" (Rs. 7·80 lakhs).
- (e) non-finalisation of terms and conditions for granting loans under certain agricultural loan schemes (Rs. 7·69 lakhs).
- (f) delay in starting work under "Plantation Labour Housing Scheme" by the planters for want of cement (Rs. 5·22 lakhs).
- (g) non-fulfilment of pre-requisite conditions as laid down in the Sanitary Project Rules for being eligible for "Loans under Urban Water Supply and Sanitation Scheme" (Rs. 4·15 lakhs).
- (h) non-completion of preliminaries by the private employers to qualify for the loan under "Subsidised Industrial Housing Scheme—Private Employers' Project" (Rs. 3·08 lakhs).
- (i) less demand for loans under the "Middle Income Group Housing Scheme" due to paucity of building materials, particularly cement (Rs. 3 lakhs).

In the previous year also, a large saving of Rs. 98·80 lakhs occurred under this group head.

(iv) In the following group heads also, the provision remained unutilised wholly or to a substantial extent :

	Total Grant	Actual Expenditure	Excess+ Saving—
(In lakhs of rupees.)			
A—LOANS TO PRESIDENCY CORPORATIONS INCLUDING PORT TRUSTS AND OTHER PORT FUNDS—			
O. ..	2·58		
R. ..	—2·58		
	}

The saving of the entire provision was attributed to non-receipt of any proposal from the Calcutta Corporation for "Loans for increasing emoluments of low paid employees".

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			Total Grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees.)					
D—LOANS TO ARTISANS—					
(Rehabilitation Programme)					
O.	..	3.00	0.15	0.10	-0.05
R.	..	-2.85			

The total saving of Rs. 2.90 lakhs in the original provision (96.7 per cent.) was explained as due to less demands for loans from artisans in several districts.

During the last three years also, large savings as shown below, occurred under this group head for similar reasons :

Year.	Provision.	Saving.	Percentage of saving.
(In lakhs of rupees.)			
1961-62	6.50	4.42	68.0
1962-63	3.00	1.53	51.0
1963-64	3.00	2.79	93.0

E—ADVANCES TO CULTIVATORS—

O.	..	99.00	90.21	91.38	+1.17
R.	..	-8.79			

The net saving of Rs. 7.62 lakhs was stated to be due mainly to want of sufficient demand for fertiliser loans from the cultivators in districts.

H—DEVELOPMENT SCHEMES—

H(b)—Centrally-sponsored Schemes—

(Committed Expenditure)—

O.	..	14.75	9.16	..	9.16
R.	..	-5.59			

The non-utilisation of the entire provision was attributed to failure on the part of municipalities to draw the loans under the scheme "Loans under the National Water Supply and Sanitation".

Grant No. 52—Loans and Advances by State and Union Territory Governments.—concl'd. 153

In the preceding two years also, large savings as indicated below occurred under this group head for failure on the part of the Municipalities to fulfil the conditions required under the Sanitary Project Rules.

Year.	Original provision.	Saving.	Percentage of saving.
(In lakhs of rupees)			
1962-63	20.00	13.24	66.2
1963-64	13.86	9.86	71.1

(v) In the following group heads, the excess remained uncovered to a substantial extent; the reasons for the excess were not furnished by the controlling officer. In view of the large savings available under other group heads (see notes (ii) and (iv) above), additional funds could have been provided therefrom to cover the excess expenditure if the savings had been located in time.

	Total Grant.	Actual Expenditure.	Excess + Saving—
(In lakhs of rupees)			
Major Head "Loans to Local Funds, Private Parties, etc".			
G—MISCELLANEOUS LOANS AND ADVANCES—			
O. .. 57.23	59.35	162.83	+103.48
R. .. 2.12			
H—DEVELOPMENT SCHEMES—			
H(c)—Centrally-sponsored Schemes—			
O. .. 135.75	140.55	163.94	+23.39
R. .. 4.80			
Major Head "Loans to Government Servants".			
I—HOUSE BUILDING ADVANCES—			
O. .. 20.00	20.90	23.44	+2.54
R. .. 0.90			
J—ADVANCES FOR PURCHASE OF MOTOR CONVEYANCES—			
O. .. 5.00	4.00	5.09	+1.09
R. .. -1.00			

In view of the excess, the reduction of provision by Rs. 1 lakh on the 31st March, 1965 did not prove justified.

Statement showing Grant-wise details of recoveries adjusted
(Referred to in the Summary of

Serial No.	Number and name of Grant or Appropriation.	Budget Estimate.
		Rs.
1.	2—Land Revenue	11,09,000
2.	7—Stamps	60,000
3.	8—Registration Fees	5,000
4.	Interest on Debt and other Obligations (<i>Charged</i>) ..	4,11,57,000
5.	11—Parliament, State and Union Territory Legislatures	4,30,000
6.	12—General Administration—	
	<i>Voted</i> ..	3,15,000
	<i>Charged</i> ..	56,000
7.	13—Administration of Justice	4,000
8.	14—Jails	11,13,000
9.	15—Police	66,93,000
10.	17—Miscellaneous Departments—Excluding Fire Services	67,000
11.	19—Education	1,63,83,000
12.	20—Medical	1,92,26,000
13.	21—Public Health	36,00,000
14.	22—Agriculture—Agriculture	7,51,000
15.	24—Animal Husbandry	3,51,41,000
16.	25—Co-operation .. .. .	....
17.	26—Industries—Industries	18,55,000
18.	28—Industries—Cinchona	5,00,000
19.	29—Community Development Projects, etc.	1,00,000
20.	30—Labour and Employment	1,90,65,000
21.	32—Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and other Backward Classes.	28,80,000
22.	33—Irrigation	15,72,000

in reduction of expenditure in the Accounts for 1964-65

Appropriation Accounts at page 8.)

Revised Estimate	Actuals.	Actual compared with			
		Budget More+	Estimate Less-	Revised Estimate More+	Estimate Less-
Rs.	Rs.	Rs.	Rs.		
11,36,000	9,06,880	-2,02,120		-2,29,120	
62,000	68,029	+8,029		+6,029	
5,000	4,995	-5		-5	
3,68,75,000	1,12,46,431	-2,99,10,569		-2,56,28,569	
4,22,000	4,10,000	-20,000		-12,000	
3,04,000	52,922	-2,62,078		-2,51,078	
....	....	-56,000		....
4,000	4,000	....		....
14,20,000	13,03,434	+1,90,434		-1,16,566	
67,88,000	65,63,076	-1,29,924		-2,24,924	
39,000	30,098	-36,902		-8,902	
1,63,84,000	1,63,97,114	+14,114		+13,114	
1,95,89,000	1,65,61,095	-26,64,905		-30,27,905	
47,20,000	27,74,199	-8,25,801		-19,45,801	
7,41,000	2,84,280	-4,66,720		-4,56,720	
2,25,66,750	2,12,66,591	-1,38,74,409		-13,00,159	
....	7,500	+7,500		+7,500	
28,94,000	11,87,867	-6,67,133		-17,06,133	
5,50,000	5,05,438	+5,438		-44,562	
2,50,000	1,91,321	+91,321		-58,679	
2,13,78,000	1,77,00,075	-13,64,925		-36,77,925	
29,47,000	22,69,967	-6,10,033		-6,77,033	
14,41,000	1,74,45,964	+1,58,73,964		+1,60,04,964	

Serial No.	Number and name of Grant or Appropriation.	Budget Estimate.
		Rs.
23.	34—Public Works—	
	Voted ..	7,84,24,000
	<i>Charged</i> ..	<i>90,000</i>
24.	34A—Greater Calcutta Development Scheme ..	..
25.	35—Ports and Pilotage	60,000
26.	37—Famine Relief	3,80,000
27.	38—Pensions and Other Retirement Benefits ..	4,50,000
28.	40—Stationery and Printing	6,54,000
29.	41—Forest	15,51,000
30.	43—Miscellaneous—Other Miscellaneous Expenditure ..	72,45,000
31.	44—Miscellaneous—Expenditure on Displaced Persons—	
	Voted ..	2,06,27,000
	<i>Charged</i> ..	<i>5,000</i>
32.	47—Expenditure connected with the National Emergency, 1962.	1,92,37,000
33.	48—Capital Outlay on Multipurpose River Schemes—Damodar Valley Projects.	9,54,25,000
34.	49—Capital Outlay on Public Works	36,00,000
35.	50—Capital Outlay on Schemes of Government Trading ..	31,04,21,000
	Total	
	{ Voted ..	64,89,43,000
	{ <i>Charged</i> ..	<i>4,13,08,000</i>
	Grand Total	69,02,51,000

Revised Estimate.	Actuals.	Actual compared with			
		Budget More+	Estimate Less-	Revised Estimate More+	Estimate Less-
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,37,11,000	13,52,87,302	+5,68,63,302		+4,15,76,302	
95,000	87,140	-2,860		-7,860	
....	543	+543		+543	
40,000	3,024	-56,976		-36,976	
84,25,000	80,00,000	+76,20,000		-4,25,000	
4,50,000	4,69,378	+19,378		+19,378	
6,49,000	5,38,974	-1,15,026		-1,10,026	
15,37,000	9,70,176	-5,80,824		-5,66,824	
68,03,000	61,14,200	-11,30,800		-6,88,800	
2,94,63,000	1,81,21,455	-25,05,545		-1,13,41,545	
5,000	....	-5,000		-5,000	
1,13,17,000	30,66,306	-1,61,38,394		-82,18,394	
6,11,68,000	3,83,58,320	-5,70,66,680		-2,28,09,680	
32,00,000	32,20,823	-3,79,177		+20,823	
42,95,07,000	31,98,36,943	+94,15,943		-10,96,70,057	
74,99,10,750	63,99,54,589	-89,88,411		-10,99,56,161	
3,69,75,000	1,13,33,571	-2,99,74,429		-2,56,41,429	
78,68,85,750	65,12,88,160	-3,89,82,840		-13,56,97,590	