



सत्यमेव जयते

Government of West Bengal

**Appropriation Accounts
1967-68**

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1969

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Comptroller and Auditor-General of India
1969

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 1967-68 presents the accounts of sums expended in the year ended the 31st March 1968 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	9,45,000	8,67,053	77,947	..
Charged	1,000	..	1,000	..
2. Land Revenue—				
Voted	9,39,84,000	7,98,03,515	1,41,80,485	..
Charged	8,01,145	6,92,955	1,08,190	..
3. State Excise Duties—				
Voted	95,20,000	88,96,701	6,23,299	..
Charged	1,000	..	1,000	..
4. Taxes on Vehicles—				
Voted	16,28,000	16,47,169	..	19,169
5. Sales Tax—				
Voted	57,90,000	52,23,427	5,66,573	..
Charged	1,000	..	1,000	..
6. Other Taxes and Duties—				
Voted	21,97,000	18,87,737	3,09,263	..
7. Stamps—				
Voted	23,76,000	27,08,577	..	3,32,577
8. Registration Fees—				
Voted	58,89,000	66,34,446	..	7,45,446
9. Interest on Debt and Other Obligations—				
Voted	60,00,000	36,40,280	23,59,720	..
Charged	23,14,78,000	11,05,20,816	12,09,57,184	..
Appropriation for Reduction or Avoidance of Debt—				
Charged	5,26,75,000	5,26,75,000	..	..
11. Parliament, State/Union Territory Legislatures—				
Voted	64,42,000	66,06,246	..	1,64,246
Charged	92,000	74,072	17,928	..
12. General Administration—				
Voted	6,19,77,000	5,88,13,067	31,63,933	..
Charged	16,98,000	16,82,669	15,331	..

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.
13. Administration of Justice—				
Voted	1,74,74,000	1,63,27,729	11,46,271	..
Charged	56,59,000	56,42,114	16,886	..
14. Jails—				
Voted	2,20,70,000	2,24,55,096	..	3,85,096
15. Police—				
Voted	18,41,68,000	18,79,22,134	..	37,54,134
Charged	1,00,000	11,349	88,651	..
16. Miscellaneous Departments—Fire Services—				
Voted	79,78,000	70,75,077	9,02,923	..
17. Miscellaneous Departments—Excluding Fire Services—				
Voted	3,71,00,000	3,91,36,661	..	20,36,661
Charged	15,000	12,303	2,697	..
18. Scientific Departments—				
Voted	77,000	60,100	16,900	..
19. Education—				
Voted	46,43,13,000	45,97,71,271	45,41,729	..
Charged	50,225	..	50,225	..
20. Medical—				
Voted	16,87,68,000	16,91,46,239	..	3,78,239
Charged	7,262	..	7,262	..
21. Public Health—				
Voted	9,31,69,000	8,25,21,117	1,06,47,883	..
Charged	587	..	587	..
22. Agriculture—Agriculture—				
Voted	21,31,00,000	16,86,94,967	4,44,05,033	..
Charged	8,519	..	8,519	..
23. Agriculture—Fisheries—				
Voted	94,54,000	50,36,517	44,17,483	..
Charged	2,442	..	2,442	..

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.
24. Animal Husbandry—				
Voted	9,75,43,000	9,02,28,779	13,14,221	..
Charged	2,400	..	2,400	..
25 Co-operation—				
Voted	1,16,04,000	95,35,555	21,28,445	..
26. Industries—Industries—				
Voted	5,94,64,000	3,69,13,716	2,25,50,284	..
Charged	71,000	..	71,000	..
27. Industries—Cottage Industries—				
Voted	2,39,01,000	2,19,34,102	19,66,898	..
28. Industries—Cinchona—				
Voted	49,30,000	50,04,938	..	74,938
29. Community Development Projects, etc.—				
Voted	4,97,94,000	4,85,44,802	12,49,198	..
Charged	84,40,000	79,84,078	4,55,922	..
30. Labour and Employment—				
Voted	4,48,61,000	4,30,70,425	17,90,575	..
31. Miscellaneous Social and Developmental Organisations—Welfare of Scheduled Tribes and Castes and Other Backward Classes—				
Voted	1,99,78,000	1,74,52,005	25,25,995	..
Charged	5,000	..	5,000	..
32. Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes—				
Voted	1,35,47,000	1,38,91,660	..	3,44,660
33. Irrigation—				
Voted	18,22,16,000	11,89,66,937	6,32,49,063	..
Charged	20,000	940	19,060	..
34. Public Works—				
Voted	18,04,88,000	13,95,95,975	4,08,92,025	..
Charged	17,36,000	17,27,967	8,033	..
35. Greater Calcutta Development Scheme—				
Voted	2,99,26,000	1,40,71,200	1,58,54,800	..

Summary of Appropriation Accounts—contd.

5

Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.	
			Less than granted/appropriated.	More than granted/appropriated.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
36. Ports and Pilotage—				
Voted	21,71,000	21,16,625	54,375	..
37. Road and Water Transport Schemes—				
Voted	82,17,000	67,08,182	15,08,818	..
Charged	4,80,000	4,03,000	77,000	..
38. Famine Relief—				
Voted	9,99,50,000	8,79,58,880	1,19,91,120	..
Charged	2,080	..	2,080	..
39. Pensions and Other Retirement Benefits—				
Voted	2,12,17,000	2,61,50,726	..	49,33,726
Charged	4,37,000	4,77,229	..	40,229
40. Privy Purses and Allowances of Indian Rulers—				
Voted	1,05,000	1,43,184	21,816	..
41. Stationery and Printing—				
Voted	1,15,32,000	1,01,96,345	13,35,655	..
42. Forest—				
Voted	2,71,92,000	2,57,11,383	14,80,617	..
Charged	13,563	14,942	3,021	..
43. Miscellaneous—Contributions—				
Voted	3,48,97,000	3,11,69,709	37,27,231	..
Charged	9,43,000	8,85,316	57,664	..
44. Miscellaneous—Other Miscellaneous Expenditure—				
Voted	13,39,49,000	12,08,75,500	1,30,73,500	..
Charged	6,73,000	1,28,797	5,44,203	..
45. Miscellaneous—Expenditure on Displaced Persons—				
Voted	5,81,90,000	5,80,80,814	1,03,186	..
Charged	1,50,78,000	1,39,56,671	11,21,329	..
46. Pre-Partition Payments—				
Voted	2,000	1,801	199	..
47. Expenditure connected with the National Emergency—				
Voted	4,19,23,000	2,69,66,878	1,49,56,122	..
Charged	577	..	577	..

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.
48. Capital Outlay on Multi-purpose River Schemes—Damodar Valley Project—				
Voted	4,74,83,000	5,05,79,160	..	30,96,160
49. Capital Outlay on Public Works—				
Voted	10,15,47,000	6,31,50,454	3,83,96,546	..
Charged	8,85,000	2,71,416	6,13,584	..
50. Capital Outlay on Schemes of Government Trading—				
Voted	24,52,68,000	17,30,23,252	7,22,44,748	..
Charged	1,46,933	1,37,365	9,568	..
Public Debt—				
Charged	48,01,30,000	35,44,05,580	12,57,24,420	..
52. Loans and Advances by State/Union Territory Governments—				
Voted	18,39,91,000	17,19,28,291	1,20,62,709	..
Total—				
Voted	3,15,04,25,000	2,75,48,52,464	41,18,37,588	1,62,65,052
Charged	80,16,58,733	55,17,04,579	24,99,94,383	40,229
Grand Total	3,95,20,83,733	3,30,65,57,043	66,18,31,971	1,63,05,281

The expenditure shown above does not include Rs. 80,792 met out of advances from Contingency Fund which were not recouped to the fund till the close of the year. Details of this expenditure are as follows :—

Major head	Amount of advance	Date of sanction
	Rs.	
28—Education (<i>Charged</i>)	16,000	8th January 1968
70—Forest (<i>Charged</i>)	383	28th September 1967
103—Capital Outlay on Public Works (<i>Charged</i>)	64,409	28th September 1967
Total	80,792	

The excess over the following grants requires regularisation :—

Number of grant.	Name of the grant.
4	Taxes on Vehicles.
7	Stamps.
8	Registration Fees.
11	Parliament, State/Union Territory Legislatures.
14	Jails.
15	Police.
17	Miscellaneous Departments—Excluding Fire Services.
20	Medical.
28	Industries—Cinchona.
32	Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes.
39	Pensions and Other Retirement Benefits.
48	Capital Outlay on Multipurpose River Schemes—Damodar Valley Project.

The excess over the charged appropriation “39—Pensions and Other Retirement Benefits” also requires regularisation.

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. (In the case of certain suspense heads, however, a net budget provision was made. In these cases the expenditure shown is also net, i. e., after taking into account the actual recoveries).

The reconciliation between the total expenditure according to the Appropriation Accounts for 1967-68 and the Finance Accounts for that year is shown below :—

	Voted	Charged
	Rs.	Rs.
Total expenditure according to the Appropriation Accounts	2,75,48,52,464	55,17,04,579
<i>Deduct</i> —Recoveries	37,84,51,063	1,43,590
Net total expenditure as shown in Statement no. 10 of the Finance Accounts ..	2,37,64,01,401	55,15,60,989

The details of recoveries are given in Appendix II (pages 188-191).

Summary of Appropriation Accounts—concl'd.

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, 1969.



New Delhi :

(S. RANGANATHAN)

The 1969.
23 JUN 1969

Comptroller and Auditor-General of India.

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

9

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major head "4—Taxes on Income other than Corporation Tax."				
	Rs.			
<i>Voted—</i>				
Original ..	9,45,000	9,45,000	8,67,053	-77,947
Supplementary ..				
Amount surrendered during the year (March 1968) ..		..	..	77,062
<i>Charged—</i>				
Original ..	1,000	1,000	..	-1,000
Supplementary ..				
Amount surrendered during the year (March 1968) ..		..	..	1,000

Grant No. 2—Land Revenue.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major heads "9—Land Revenue", "76—Other Miscellaneous Com- pensations and Assignments" and "92—Payment of Compensation to Land-holders, etc., on the abo- lition of the Zamindary System."				
	Rs.			
<i>Voted—</i>				
Original ..	9,39,84,000	9,39,84,000	7,98,03,515	-1,41,80,485
Supplementary ..				
Amount surrendered during the year (March 1968) ..		..	..	1,49,88,889
<i>Charged—</i>				
Original ..	5,75,000	8,01,145	6,92,955	-1,08,190
Supplementary ..	2,26,145			
Amount surrendered during the year (March 1968) ..		..	..	76,432

Notes and comments—

Voted grant

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

Total grant	Actual expenditure	Excess + Saving—
-------------	--------------------	------------------

(In lakhs of rupees)

“92—Payment of Compensation to Landholders, etc., on the abolition of the Zamindari System.”

(A) CASH COMPENSATION—

(A)(ii)—Final Compensation in lieu of acquired lands—

O	..	2,00·00	}	1,07·95	1,16·37	+8·42
R	..	—92·05				

The net saving of Rs. 83·63 lakhs (42 per cent. of the original provision) was due to smaller payment on account of curtailment of expenditure for the year.

Substantial savings occurred under this group-head in the previous six years also; the percentage of saving ranged between 33 and 99.

A(i)—Ad-interim compensation in lieu of acquired lands—

O	..	1,00·00	}	46·00	44·27	—1·73
R	..	—54·00				

The total saving of Rs. 55·73 lakhs (56 per cent. of the original provision) was due to smaller payment on account of curtailment of expenditure for the year.

(ii) The provision remained unutilised to a considerable extent under the following also :—

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 Settlement) Act, 1958—

O	..	2.58	}	0.46	0.43	-0.03
R	..	-2.12				

The total saving of Rs. 2.15 lakhs (83 per cent. of the original provision) was mainly due to—

- (a) non-payment of compensation money due to non-submission of proper estimate by the local authority (Rs. 1.89 lakhs), and
- (b) non-completion of reclamation work at Kankrasuty fishery (Rs. 0.11 lakh).

In the preceding year also, there was a saving of Rs. 3.02 lakhs (90 per cent. of the original provision) under this group-head.

“76—Other Miscellaneous Compensations and Assignments.”

Other Miscellaneous Assignments, Compensations, etc.—

(iv) Annuities for religious and charitable units on account of acquired lands—

O	--	25.00	}	23.00	22.22	-0.78
R	..	-2.00				

The total saving of Rs. 2.78 lakhs was mainly due to smaller payment as a measure of economy.

Grant No. 2—Land Revenue—concl'd.

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

(B) Payment by Estates Acquisition Compensation Bonds—

O	..	40·00	} 18·60	17·04	-1·56
R	..	-21·40			

The total saving of Rs. 22·96 lakhs (57 per cent. of the original provision) was attributed to reduction of the original grant as a measure of economy.

In the previous year also, a saving of Rs. 15·05 lakhs (71 per cent. of the provision) occurred under this group-head.

(iii) A portion of the above saving was reappropriated to meet additional expenditure over the original provision in the following cases mainly for payment of additional dearness and other allowances:—

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

“9—Land Revenue.”

A—Charges of Administration—

A(a)—General Establishment—

O	..	73·13	} 88·31	89·96	+1·65
R	..	15·18			

C—Survey, Settlement and Record Operations—

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

O	..	48·02	} 57·05	56·44	-0·61
R	..	9·03			

Grant No. 3—State Excise Duties.

13

Major head "10—State Excise Duties."			Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.		Rs.	Rs.	Rs.
Voted—	Rs.				
Original ..	82,53,000	}	95,20,000	88,96,701	—6,23,299
Supplementary	12,67,000				
Amount surrendered during the year (March 1968)	..		..	..	7,70,000
Charged—					
Original ..	1,000	}	1,000	..	—1,000
Supplementary	..				
Amount surrendered during the year (March 1968)	..		..	..	1,000

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

Major head "11—Taxes on Vehicles."			Total grant	Actual expenditure	Excess+ Saving—
	Rs.		Rs.	Rs.	Rs.
Voted—	Rs.				
Original ..	15,11,000	}	16,28,000	16,47,169	+19,169
Supplementary	1,17,000				
Amount surrendered during the year	..		..	..	Nil

Notes and comments—

(i) The excess expenditure of Rs. 19,169 over the grant requires regularisation.

(ii) The excess was the net result of excess of Rs. 0.24 lakh under 3 sub-heads partly counterbalanced by saving of Rs. 0.05 lakh under 2 other sub-heads. The sub-heads under which the excess occurred are given in Appendix I.

Grant No. 5—Sales Tax.

		Total grant or appro- priation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major head "12—Sales Tax."				
		Rs.		
Voted—				
Original	..	57,90,000	57,90,000	52,23,427
Supplementary	..			
Amount surrendered during the year (March 1968)	..	..	..	5,42,000
Charged—				
Original	..	1,000	1,000	..
Supplementary	..			
Amount surrendered during the year (March 1968)	..	..	..	1,000

Notes and comments—**Voted grant**

The saving occurred mainly under the following :—

		Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)	
A—Collection Charges—				
O	..	57.90	52.48	52.23
R	..	—5.42		
				—0.25

The total saving of Rs. 5.67 lakhs was due to posts lying vacant, less contingent expenditure for rent and printing of forms and excessive lump provision for additional dearness allowance and other allowances.

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	..	21,97,000	21,97,000	18,87,737
Supplementary	..			
Amount surrendered during the year (March 1968)	..	..	..	2,56,700

Grant No. 7—Stamps (All voted).

15

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major head "14—Stamps."				
	Rs.			
Original ..	23,76,000	} 23,76,000	27,08,577	+3,32,577
Supplementary ..				
Amount surrendered during the year (March 1968) ..		..	..	4,98,600

Notes and comments—

- (i) The excess of Rs. 3,32,577 over the grant requires regularisation.
- (ii) The surrender of Rs. 4.99 lakhs on 30th March 1968 did not prove to be justified in view of the eventual excess.
- (iii) The excess of Rs. 3.33 lakhs was the net result of excess of Rs. 8.36 lakhs under 6 sub-heads partly counterbalanced by saving of Rs. 0.04 lakh under 7 other sub-heads and surrender of Rs. 4.99 lakhs made on 30th March 1968.

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

(iv) Substantial excess occurred under the following :—

	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
A—Non-Judicial—			
A-2—Charges for the sale of stamps (discount)—	12.50	20.21	+7.71

The uncovered final excess of Rs. 7.71 lakhs formed 62 per cent. of the provision. Reasons for the excess were not furnished by the controlling officer.

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

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major head "15—Registration Fees."				
	Rs.			
Original ..	52,29,000	} 58,89,000	66,34,446	+7,45,446
Supplementary ..	6,60,000			
Amount surrendered during the year ..		..	..	Nil

Notes and comments—

(i) The excess of Rs. 7,45,446 over the grant requires regularisation.

In the previous two years also, excess occurred under this grant.

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

(iii) The excess occurred mainly under the following :—

			Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)		
B—District Charges—					
O ..	43.07	}	57.09	64.52	+7.43
S ..	6.60				
R ..	7.42				

The supplementary grant of Rs. 6.60 lakhs obtained in March 1968 for the payment of additional dearness allowance and other allowances proved largely inadequate. The additional funds of Rs. 7.42 lakhs provided by reappropriation on 28th March 1968 mainly for payment of increased emoluments of extra staff, enhanced dearness allowance and other allowances also proved inadequate. The final excess of Rs. 7.43 lakhs was attributed to drawal of arrear salaries, increase in pay and allowances, entertainment of more staff, sanction of allowance to extra mohurrers, and local printing of forms.

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

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Major head "16—Interest on Debt and Other Obligations."				
Rs.				
Voted—				
Original ..	60,60,000	60,00,000	36,40,280	—23,59,720
Supplementary ..				
Amount surrendered during the year (March 1968) ..		—	—	25,39,900
Charged—				
Original ..	22,24,61,000	23,14,78,000	11,05,20,816	—12,09,57,184
Supplementary ..	90,17,000			
Amount surrendered during the year (March 1968) ..		..	—	12,32,72,064

Notes and comments—

Voted grant

(i) The saving of Rs. 23.60 lakhs formed 39 per cent. of the provision.

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

		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
A—Interest on Public Debt and Other Obligations—				

A-3—Interest on Other Obligations—

O	..	60.00	}	34.60	36.40	+1.80
R	..	-25.40				

The provision was for payment of interest on compensation money payable to landlords and the net saving of Rs. 23 lakhs (39 per cent.) was due to less payment of such interest on account of curtailment of expenditure for the year.

Charged appropriation

(i) The saving of Rs. 12,09.57 lakhs (52 per cent. of the total provision) indicates that the supplementary appropriation of Rs. 90.17 lakhs obtained in March 1968 was entirely unnecessary.

(ii) There were substantial savings under this appropriation during the previous four years also ; saving ranged between Rs. 2.05 crores and Rs. 3.13 crores.

(iii) The saving occurred mainly under the following :—

		Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
A—Interest on Public Debt and Other Obligations—				

A(3)—Interest on Other Obligations—

O	..	12.96	}	1.00	1.12	+0.12
R	..	-11.96				

The net saving of Rs. 11.84 lakhs (91 per cent. of the original provision) was mainly due to non-payment of interest on deposits of depreciation and other reserve funds of State transport corporations.

B—Interest on Inter-Governmental Debt—

O	..	17,36.22	}	5,69.84	5,80.65	+10.81
S	..	46.02				
R	..	-12,12.40				

The net saving of Rs. 12,01.59 lakhs (67 per cent. of the original plus supplementary provision) was mainly due to non-payment of interest to the Government of India on—

- (a) loans under the scheme for sharing small savings collections (Rs. 4,91.12 lakhs),
- (b) loans for development projects (Rs. 4,77.91 lakhs), and
- (c) loans for Damodar valley project (Rs. 2,68.02 lakhs).

The saving was partly counterbalanced by excesses on certain other items.

(iv) In the following case, withdrawal of funds by reappropriation proved wrong :—

		Total appropriation	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
A(1)(i)(e)—Interest on other loans—				
<i>O</i>	..	58.58	} 55.13	75.89 +20.76
<i>S</i>	..	7.09		
<i>R</i>	..	-10.54		

The actual expenditure exceeded the provision (original and supplementary) by Rs. 10.22 lakhs. But the Department withdrew Rs. 10.54 lakhs by reappropriation on the last working day of the financial year. This increased the final excess to Rs. 20.76 lakhs, the reasons for which were not furnished (January 1969).

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

		Total appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major head "17—Appropriation for Reduction or Avoidance of Debt".				
		Rs.		
<i>Original</i>	..	5,26,75,000	} 5,26,75,000	5,26,75,000 ..
<i>Supplementary</i>	..			
<i>Amount surrendered during the year</i>		..	..	<i>Nil</i>

Notes and comments—

The expenditure under the appropriation represents contribution of Rs. 4,17.27 lakhs to the sinking fund and Rs. 1,09.48 lakhs to the depreciation fund for amortisation of loans raised in the open market.

The balances in these funds at the end of 1967-68 were as follows :—

		(In lakhs of rupees)	
<i>Sinking fund</i>	29,11.04
<i>Depreciation fund</i>	7,69.03

Accounts of the transactions of these funds are given in statement no. 19 at pages 148-149 of Finance Accounts 1967-68.

Major head "18—Parliament, State/Union Territory Legislatures."	Rs.	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Voted—				
Original ..	64,42,000	64,42,000	66,06,246	+1,64,246
Supplementary ..				
Amount surrendered during the year ..		..	..	Nil
Charged—				
Original ..	73,000	92,000	74,072	-17,928
Supplementary ..	19,000			
Amount surrendered during the year (March 1968) ..		..	..	5,678

Notes and comments—**Voted grant**

(i) The excess of Rs. 1,64,246 over the grant requires regularisation. In the previous two years also, the expenditure exceeded the grant by Rs. 2.94 lakhs (1965-66) and Rs. 4.38 lakhs (1966-67).

(ii) The excess of Rs. 1.64 lakhs was the net result of excess totalling Rs. 2.48 lakhs under 11 sub-heads partly counterbalanced by saving of Rs. 0.84 lakh under 7 other sub-heads.

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

(iii) The excess occurred mainly under the following :—

	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
C—Elections—Other Election Charges—			
(b) Expenditure on Elections—			
O ..	20.01	28.06	+1.88
R ..	6.17		
	26.18		

Additional funds (Rs. 6.17 lakhs) were provided by reappropriation on the 30th March 1968 to meet increased expenditure on one-day poll for the General Elections held in 1967. Reasons for the final excess were not furnished by the controlling officer.

Grant No. 12—General Administration.

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "19—General Administration."			
Rs.			
Voted—			
Original .. 6,19,77,000	} 6,19,77,000	5,88,13,067	-31,63,933
Supplementary			
Amount surrendered during the year (March 1968) ..	..	..	48,60,694
Charged—			
Original .. 16,98,000	} 16,98,000	16,82,669	-15,331
Supplementary ..			
Amount surrendered during the year (March 1968) ..	..	..	66,640

Notes and comments—**Voted grant**

(i) The saving of Rs. 31.64 lakhs in the grant was mainly due to non-utilisation of part of a lump sum provision of Rs. 74.58 lakhs for dearness allowance and Rs. 24.26 lakhs for medical, house-rent and children's education allowances.

(ii) In the following case, additional funds provided by reappropriation proved inadequate. There was, however, scope for providing more funds in view of the overall saving of Rs. 31.64 lakhs in the grant.

Total grant	Actual expenditure	Excess + Saving—
-------------	-----------------------	---------------------

(In lakhs of rupees)

E—District Administration—**E(1)—General Establishment—**

O .. 1,59.32	} 1,83.93	1,93.96	+10.03
R .. 24.61			

Grant No. 13—Administration of Justice.

21

	Total grant or appro- priation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "21—Administration of Justice."			
	Rs.		
Voted—			
Original .. 1,74,74,000	1,74,74,000	1,63,27,729	-11,46,271
Supplementary ..			
Amount surrendered during the year (March 1968) ..	..	..	12,61,690
Charged—			
Original .. 50,55,000	56,59,000	56,42,114	-16,886
Supplementary 6,04,000			
Amount surrendered during the year (March 1968) ..	..	..	3,300

Grant No. 14—Jails (All voted).

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major Head "22—Jails."			
	Rs.		
Original .. 1,95,84,000	2,20,70,000	2,24,55,096	+3,85,096
Supplementary 24,86,000			
Amount surrendered during the year ..	..	..	Nil

Notes and comments—

(i) The excess of Rs. 3,85,096 over the grant requires regularisation.

(ii) The excess was the net result of excess of Rs. 4.53 lakhs under 26 sub-heads partly counterbalanced by saving of Rs. 0.68 lakh under 18 other sub-heads.

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

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Grant No. 15—Police.

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Major head "23—Police."			
	Rs.		
Voted—			
Original ..	18,41,68,000	} 18,41,68,000	18,79,22,134
Supplementary ..	..	
Amount surrendered during the year	..	..	Nil
Charged—			
Original ..	48,000	} 1,00,000	11,349
Supplementary ..	52,000		
Amount surrendered during the year (March 1968)	..	..	88,640

Notes and comments—**Voted grant**

(i) The excess of Rs. 37,54,134 over the grant requires regularisation.

(ii) The excess was the net result of excess of Rs. 89·05 lakhs under 83 sub-heads partly counterbalanced by saving of Rs. 51·51 lakhs under 28 sub-heads.

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

(iii) Substantial excess over the original provision occurred under the following :—

	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
C—District Executive Force—			
(a) District Police—			
O ..	7,38·35	} 8,88·42	9,22·44
R ..	1,50·07		
			+34·02

Rs. 1,50·07 lakhs were provided by reappropriation on 30th March 1968 for payment of increased dearness allowance and other allowances; reasons for the final excess were not furnished by the controlling officer.

I—Miscellaneous—**(b) Extra Police Force—**

(b)(1)—Police appointed for the performance of agency functions—

O ..	40·19	} 42·60	49·90
R ..	2·41		
			+7·30

			Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)		
(b)(3)—Additional Police for Enforcement Branch—					
O	..	39·61	40·41	43·75	+3·34
R	..	0·80			
(b)(4)—Cost of Police Force, etc., employed for cordoning work—					
O	..	86·30	87·51	1,24·91	+37·40
R	..	1·21			

In the foregoing three cases, additional funds provided by reappropriation on the last working day of the financial year were mainly for payment of increased dearness allowance and other allowances. The final excesses were mainly due to filling up of vacant posts, larger expenditure on travelling allowance, increase in prices of contingent articles and employment of larger number of Home Guards and N. V. F. personnel for cordoning duties.

(iv) Under the following, substantial provision remained unutilised :—

			Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)		
I—Miscellaneous—					
(c)—Loss on sale of subsidised foodstuff to Police Force and N. V. F. personnel—					
			1,34·00	85·16	—48·84

The saving of Rs. 48·84 lakhs (36 per cent. of the provision) was due to non-submission of detailed accounts by the administrators of Personal Ledger Accounts in connection with the supply of foodstuff to Police Force and wholetime N. V. F. personnel at concessional rates and consequent non-adjustment of loss to the sub-head.

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

			Total grant	Actual expenditure	Excess+ Saving—
			Rs.	Rs.	Rs.
Major head "26—Miscellaneous Departments."					
		Rs.	79,78,000	70,75,077	—9,02,923
Original	..	79,78,000			
Supplementary	..				
Amount surrendered during the year (March 1968)					
	..		..	..	4,36,000

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

Notes and comments—

(i) Out of the saving of Rs. 9.03 lakhs in the grant, only Rs. 4.37 lakhs were surrendered and that too on 27th March 1968.

(ii) The saving occurred mainly under "A—Fire Services—Contingencies" due to non-purchase of spare parts, glass fibre suits, delivery hose and winter uniform, non-payment of the cost of summer uniform and less consumption of petrol.

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

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "26—Miscellaneous Departments."			
Rs.			
Voted—			
Original ..	3,71,00,000	} 3,71,00,000	3,91,36,661
Supplementary ..	..			+20,36,661
Amount surrendered during the year ..	..	..	Nil
Charged—			
Original ..	2,000	} 15,000	12,303
Supplementary ..	13,000			-2,697
Amount surrendered during the year (March 1968) ..	..	..	1,500

Notes and comments—

Voted grant

(i) The excess of Rs. 20,36,661 over the grant requires regularisation.

(ii) The excess was the net result of excess of Rs. 22.15 lakhs under 47 sub-heads partly counterbalanced by saving of Rs. 1.78 lakhs under 35 other sub-heads.

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

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

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

			Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)		
E—Miscellaneous—					
E(e)—Food—					
E(e)(IV)—District Distribution—					
O	..	68.45	1,01.63	1,05.23	+3.60
R	..	33.18			

Rs. 33.18 lakhs were provided by reappropriation on 30th March 1968 for—

- (a) payment of additional dearness allowance and other allowances (Rs. 25.07 lakhs),
- (b) pay and allowance of staff whose contemplated transfer to the Food Corporation of India did not materialise (Rs. 6.51 lakhs), and
- (c) procurement work and higher cost of contingent items (Rs. 1.62 lakhs).

Reasons for the final excess were not furnished by the controlling officer (January 1969).

E(e)(III)—Calcutta (including Industrial Area) Rationing—

O	..	58.95	89.78	92.91	+3.13
R	..	30.83			

Additional funds were provided by reappropriation mainly for—

- (a) payment of additional dearness allowance and other allowances (Rs. 21.67 lakhs),
- (b) transfer of lesser number of men to the Food Corporation of India than anticipated (Rs. 6.50 lakhs), and
- (c) conversion of certain non-gazetted posts into gazetted ones after the budget stage (Rs. 3.85 lakhs).

Reasons for the final excess were not furnished by the controlling officer (January 1969).

			Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)		
E(h)—Estate Directorate—					
O	..	14.22	25.28	36.38	+11.10
R	..	11.06			

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

Rs. 11.06 lakhs were provided by reappropriation on 30th March 1968 for the following schemes mainly due to inclusion of new estates and transfer of maintenance charges of some estates from other departments :—

- (i) Subsidised industrial housing scheme (Rs. 7.88 lakhs),
- (ii) Middle income group housing scheme (Rs. 1.96 lakhs), and
- (iii) Low income group housing scheme (Rs. 1.22 lakhs).

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

			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
E(g)—Housing Directorate—					
O	..	17.23	19.84	21.00	+1.16
R	..	2.61			

The excess was stated to be mainly due to payment of additional dearness allowance and other allowances and purchase of motor vehicles which were not provided for in the budget.

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

			Total grant	Actual expenditure	Excess+ Saving—
			Rs.	Rs.	Rs.
Major head "27—Scientific Departments."					
Rs.					
Original	..	77,000	77,000	60,160	—16,900
Supplementary	..	..	
Amount surrendered during the year (March 1968)			..	..	2,400

Grant No. 19—Education.

27

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "28—Education."			
	Rs.		
<i>Voted—</i>			
Original ..	46,43,13,000	46,43,13,000	45,97,71,271
Supplementary ..				-45,41,729
Amount surrendered during the year	..	..	Nil
<i>Charged—</i>			
Original ..	..	50,225	..
Supplementary	50,225			-50,225
Amount surrendered during the year	..	..	Nil

Under the charged portion, a sum of Rs. 16,000 was met out of an advance obtained from the Contingency Fund and the advance remained unrecouped till the close of the year.

Notes and comments—

Voted grant

(i) No portion of the saving of Rs. 45.42 lakhs was surrendered by the Department.

(ii) Substantial portion of the provision remained unutilised under the following; in none of these cases, reasons for the savings were furnished by the controlling officer:—

	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
T—Miscellaneous—			
T(j)—Establishment of Multipurpose Schools—			
O ..	11.90	0.96	+0.37
R ..	-11.31		
W—Development Schemes—			
W(i)—Fourth Five-Year Plan—			
O ..	9,90.50	5,88.63	-3,99.27
R ..	-2.60		

The following are some of the major schemes which contributed to the total saving of Rs. 4,01.87 lakhs under the 'Fourth Five-Year Plan':—

Serial no.	Name of the scheme	Provision	Saving	Percentage of saving to the provision
(In lakhs of rupees)				
1.	Improvement of the conditions of services of staff in secondary schools ..	1,48.00	73.80	50
2.	Free and compulsory primary education (Universal)	1,00.00	65.59	65
3.	Development of higher secondary schools (conversion and new)—upgrading of high schools into higher secondary schools	50.00	23.47	47
4.	Development of Universities ..	50.00	21.72	43
5.	Junior technical schools (Age group 14-17)	45.00	38.91	86
6.	Polytechnics—Diploma Course ..	38.00	30.33	80
7.	Provision of terminal benefits for teachers in primary schools	25.20	25.20	100
8.	Engineering Colleges—degree and post-graduate	22.00	16.05	73
9.	Provision for free books, etc, for children of primary schools	20.00	19.85	99
10.	Development of teachers' training facilities (including basic)	17.00	16.19	95

(iii) Under the following group-heads, substantial excess remained uncovered; there was, however, scope for providing more funds by reappropriation to cover the excess in view of the overall saving of Rs. 45.42 lakhs in the grant.

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

University—

A—Grant to Universities ..	55.68	72.68	+17.00
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Reasons for the excess were not furnished by the controlling officer.

B—Government Arts Colleges—

B(i)—Government Arts Colleges for Men—

O	—	55.95	} 59.31	68.67	+9.36
R	..	3.36			

Secondary—

F—Government Secondary Schools—

F(a)—Government Secondary Schools for Boys—

O	..	27.31	} 35.24	45.12	+9.88
R	—	7.93			

Grant No. 19—Education—*contd.*

29

			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
F(b)—Government Secondary Schools for Girls—					
O	..	10.40	} 14.99	17.76	+2.77
R	..	4.59			
<p>In the foregoing three cases, the excesses were mainly due to filling up of vacant posts, sanction of additional dearness allowance and rise in prices of contingent items of expenditure.</p>					
G—Direct grants to non-Government Secondary Schools—					
G(i)(a)—Direct grants to non-Government Secondary Schools for Boys—					
O	..	3,18.17	} 5,32.14	6,13.51	+81.37
R	..	2,13.97			
G(i)(b)—Direct grants to non-Government Secondary Schools for Girls—					
O	..	1,41.90	} 2,02.35	2,26.17	+23.82
R	..	60.45			
Primary—					
J—Direct grants to non-Government Primary Schools—					
J(i)—Direct grants to non-Government Primary Schools for Boys and Girls—					
O	..	39.03	} 1,05.07	1,36.74	+31.67
R	..	66.04			
General—					
T—Miscellaneous—					
T(l)—Other charges—					
O	..	65.29	} 81.54	1,44.23	+62.69
R	..	16.25			

Grant No. 19—Education—*contd.*

	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
W—Development Schemes—			
W(ii)—Centrally-sponsored Schemes (New Schemes)—	32.00	35.94	+3.94
W(iii)—Third Five-Year Plan and Committed Expenditure—	10,05.72	11,00.50	+94.78
W(iv)—Centrally-sponsored Schemes and Committed Expenditure—			
R ..	2.60	2.60	7.03
			+4.43

In the foregoing seven cases, reasons for the excesses were not furnished by the controlling officer.

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

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

Secondary—

G—Direct grants to non-Government Secondary Schools—

G(ii)—Direct grants to non-Government Secondary Schools for Boys and Girls (Anglo-Indian)—

O ..	8.11	} 19.71	13.09	-6.62
R ..	11.60			

Reasons neither for the additional funds provided by reappropriation nor for the final saving were furnished by the controlling officer.

(v) *Reserve Fund—Fund for promotion of education amongst educationally backward classes*: The expenditure in the grant includes Rs. 11.24 lakhs transferred to the fund which is intended for advancement of education of members of backward classes and is financed by contribution from the State Government. The expenditure incurred for the purpose is, in the first instance, booked against provision made in this grant and finally transferred to the fund (to the extent of the amount available therein) before the close of the financial year.

The expenditure incurred during the year was Rs. 10.62 lakhs and an equivalent amount was transferred to the fund.

The balance at the credit of the fund at the close of the financial year was Rs. 2·50 lakhs.

An account of the transactions of the fund is given in statement no. 16 at page 114 of the Finance Accounts, 1967-68.

Grant No. 20—Medical.

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head "29—Medical."			
Rs.			
Voted—			
Original ..	16,87,68,000	} 16,87,68,000	16,91,46,239
Supplementary ..	..			} 7,262	+3,78,239
Amount surrendered during the year ..	..	..	Nil
Charged—			
<i>Original</i> ..	..	} 7,262	..
<i>Supplementary</i> ..	7,262		
<i>Amount surrendered during the year</i> ..	..	..	Nil

Notes and comments—

Voted grant

(i) The excess of Rs. 3,78,239 over the grant requires to be regularised.

(ii) The excess was the net result of excess of Rs. 41·61 lakhs under 94 sub-heads partly counterbalanced by saving of Rs.37·83 lakhs under 39 other sub-heads.

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

(iii) In the following case withdrawal of funds by reappropriation proved wrong :—

			Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)		
B—Hospitals and Dispensaries—					
B(d)—Grants to Hospitals and Dispensaries—					

O	..	33.00	} 30.00	36.47	+6.47
R	..	-3.00			

The actual expenditure exceeded the original provision by Rs. 3.47 lakhs. The Department withdrew Rs.3.00 lakhs by reappropriation on the last working day of the financial year on the ground of non-payment of grants to the Calcutta National Medical College Hospital. This increased the final excess to Rs. 6.47 lakhs, the reasons for which were not furnished by the controlling officer.

(iv) The following are cases of unnecessary reappropriation of funds made on the last working day of the financial year :—

			Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)		
B(j)—T. B. Hospitals—					

O	..	46.90	} 48.79	43.65	-5.14
R	..	1.89			

**H—Provincialisation of Sadar and
Subdivisional Hospitals—**

O	..	1,72.53	} 1,83.25	1,66.76	-16.49
R	..	10.72			

In the foregoing two cases, the additional funds provided by reappropriation were mainly, for payment of increased dearness allowance and other allowances; reasons for the final savings were not furnished by the controlling officer.

(v) Substantial provision remained unutilised under the following :—

			Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)		
L(b)—Centrally-sponsored Schemes (New Schemes)—					

O	..	19.22	} 9.42	6.24	-3.18
R	..	-9.80			

Of the total saving of Rs. 12.98 lakhs (68 per cent. of the provision), saving of Rs. 9.80 lakhs was due to—

(i) non-implementation of the schemes—

- (a) "Dental Education and Service" due to non-receipt of affiliation of the Calcutta University for conducting Post-Graduate Course in Dentistry in Dr. R. Ahmed Dental College, Calcutta (Rs. 1.35 lakhs),
- (b) "Cancer and Regional Cardiac Units", "Pilot Project for Mental Health" and "Training of Physiotherapists, Occupational Therapists and Speech Therapists" due to cut in the Health Plan budget as a measure of economy (Rs. 1.99 lakhs), and

(ii) less expenditure on the schemes—

- (a) "Undergraduate Medical Education" due to non-sanction of additional staff for the additional seats (Rs. 2.06 lakhs),
- (b) "Post-Graduate Education and Research" due to delay in implementation of the scheme (Rs. 2.13 lakhs),
- (c) "Indigenous System of Medicine" due to sanction of smaller grants to non-Government research units (Rs. 2.07 lakhs), and
- (d) "Establishment of Blood Banks" due to establishment of only one blood bank under the scheme (Rs. 0.20 lakh).

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

In the previous year also, Rs. 12.91 lakhs (88 per cent. of the original provision) remained unutilised under this group-head.

(vi) *Suspense*: The expenditure in the voted grant includes Rs. 2,56.04 lakhs under "K—Suspense" which accommodates interim transactions for the purchase of medical stores and their supply to different institutions.

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

			(In lakhs of rupees)
Opening balance	..	..	3,04.18
Gross charges ..	..	..	2,56.04
<i>Deduct</i> —Issues to other departments, institutions, etc.	..	..	—1,51.67
Closing balance	..	..	4,08.55

Grant No. 21—Public Health.

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Major head "30—Public Health."				
Rs.				
Voted—				
Original	..	9,31,69,000	} 9,31,69,000	8,25,21,117 —1,06,47,883
Supplementary	..			
Amount surrendered during the year (March 1968)		..	..	15,00,000
Charged—				
Original	..	..	} 587	—587
Supplementary	587			
Amount surrendered during the year		..	..	Nil

Notes and comments—

Voted grant

(i) Out of the saving of Rs. 1,06.48 lakhs, Rs. 15.00 lakhs only were surrendered and that too on the last working day of the financial year.

(ii) Substantial provision remained unutilised under the following :—

		Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				
B—Grants for Public Health purposes—				
O ..	3.24	0.69	0.50	-0.19
R ..	-2.55			

The total saving of Rs. 2.74 lakhs (85 per cent. of the original provision) was mainly due to less payment of grants-in-aid to municipalities under National Urban Water-supply Scheme owing to their reluctance to accept loan with retrospective effect as the scheme was to be financed by Government partly as loan and partly as grants-in-aid.

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

O ..	2,59.59	2,20.69	1,66.39	-54.30
R ..	-38.90			

The total saving of Rs. 93.20 lakhs (36 per cent. of the original provision) was mainly the result of partial implementation of the schemes—

- (a) Family Planning, Maternity and Child Welfare (Rs. 73.76 lakhs), and
- (b) Intensive Health and Family Planning Programme (Rs. 15.96 lakhs).

In regard to (a) above, a saving of Rs. 10.77 lakhs was due to dearth of qualified personnel. Reasons for saving neither in respect of (b) above nor in respect of the balance amount of (a) were furnished by the controlling officer.

In the preceding two years, savings under this group-head formed 71 and 86 per cent. of the provision.

(iii) Under the following group-heads, substantial excess occurred over the original provision :—

		Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				
K—Suspense—				
O ..	1,50.00	2,00.00	1,91.65	-8.35
R ..	50.00			

The excess was attributed mainly to receipts of more debits than anticipated.

Total grant	Actual expenditure	Excess + Saving -
-------------	--------------------	-------------------

(In lakhs of rupees)

A—Public Health Establishment—

A(b)—Public Health Engineering—

O	..	46·36	}	72·45	71·83	-0·62
R	..	26·09				

The net excess of Rs. 25·47 lakhs was stated to be mainly due to less provision in the original budget, sanction of dearness allowance at enhanced rate and receipt of more debits than anticipated.

(iv) The expenditure in the grant includes Rs. 1,91·65 lakhs under Suspense which accommodates interim transactions for the purchase and supply of equipment and other materials for "Water Supply and Sanitation" and other schemes of the Public Health Department.

The nature and accounting procedure of the transactions under the head "Suspense" have been explained at pages 80-81 in Note (xi) below grant no. "33—Irrigation".

An account of the transactions during the year under each unit of suspense is given below :—

Major head and detailed units	Opening balance	Debits during the year	Credits during the year	Closing balance
30—Public Health—				
Purchases	-3,08·69	75·98	1,11·72	-3,44·43
Miscellaneous Public Works Advances	38·19	22·57	27·79	32·97
Stock	42·62	93·10	81·98	53·74
<hr/>				
Total	-2,27·88	1,91·65	2,21·49	-2,57·72
<hr/>				

Grant No. 22—Agriculture—Agriculture.

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major heads "31—Agriculture" and "95—Capital Outlay on Schemes of Agricultural Improvement and Research."			
	Rs.		
Voted—			
Original.. ..	21,31,00,000	} 21,31,00,000	16,86,94,967
Supplementary .. ..	..	
Amount surrendered during the year (March 1968) .. ..	..	..	3,21,03,980
Charged—			
Original	1,000	} 8,519	..
Supplementary	7,519		
Amount surrendered during the year .. ..	..	..	Nil

Notes and comments —**Voted grant**

(i) The unutilised amount of Rs. 4,44.05 lakhs formed 21 per cent. of the total provision.

The surrender of anticipated saving was made in March in 1968. Even so, more than Rs. 1.23 crores remained unsurrendered.

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

	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
"31—Agriculture."			
L—Development Schemes—			
L(a)—Fourth Five-Year Plan—			
O	7,47.04	} 7,19.73	6,64.77
R	-27.31		
			-54.96

The total saving of Rs. 82.27 lakhs was due to non-implementation/partial implementation of various schemes. The major schemes under which provision remained unutilised wholly or to a substantial extent are indicated below. These savings were partly counterbalanced by excesses under certain other schemes.

Sl. no.	Name of the scheme	Provision	Saving and its percentage to the provision	Reasons for the saving
(In lakhs of rupees)				
1.	Minor Irrigation.	55.00	48.38 (88)	Non-finalisation of detailed schemes after completion of technical formalities (Rs. 22.00 lakhs).
2.	Tank Irrigation (Renovation of tanks).	41.90	21.07 (50)	Change over in the procedure for execution of the scheme.
3.	Improved Agricultural Implements.	22.00	18.36 (83)	Deferment of the programme of purchase of implements for subsidised sale thereof to cultivators.
4.	Multiple cropping.	15.00	14.70 (98)	Introduction of an integrated programme in place of the existing pattern was under consideration of Government.
5.	Plant protection including control of wild animals.	80.00	12.50 (16)	Less purchase of pesticides due to gradual discontinuance of subsidised sale thereof.
6.	Lift Irrigation from rivers and beels (Surface water lift irrigation from rivers and streams).	25.00	10.99 (44)	Non-installation of river pumps.
7.	Deep Tubewell Irrigation (Large dia. deep tubewells.)	20.00	7.71 (39)	Slowing down the work of installation of new tubewells.
8.	Subsidiary, supplementary and diversified food.	8.00	5.57 (70)	Non-receipt of timely concurrence of the Government of India regarding selection of blocks.
9.	Strengthening of staff of the Marketing Branch of the Directorate of Agriculture.	3.60	3.60 (100)	Deferment of the scheme.

				Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)						
L(b)—Centrally-sponsored Schemes						
(New Schemes)—						
O	..	..	13·39	} 5·28	5·16	-0·12
R	..	..	-8·11			

The total saving of Rs. 8·23 lakhs (61 per cent. of the original provision) was due to—

(i) non-implementation of the schemes—

- (a) "Demonstration Centres, plots, etc." (Rs. 3·06 lakhs),
- (b) "Subsidy on Soil Conditioners" (Rs. 2·50 lakhs),
- (c) "Control of pests and diseases epidemics" (Rs. 1·45 lakhs), and
- (d) "Prophylactic treatment for providing pests and diseases-free crops" (Rs. 1·26 lakhs);

(ii) partial implementation of the scheme for upgrading the Gram Sevak Training Centres (Rs. 2·08 lakhs).

L(d)—Schemes outside the State Plan—

Intensive Food Production Schemes—

O	6,00·00	} 3,97·72	4,37·97	+40·25
R	-2,02·28			

The entire provision related to "Scheme for distribution of chemical fertilisers" which aimed at large scale supply of fertilisers to cultivators through agents.

The net saving of Rs. 1,62·03 lakhs was due to non-availability of imported fertilisers in sufficient quantity immediately before and during the cropping seasons and distribution of indigenous fertilisers by the producers direct.

Saving under this group-head during the preceding year formed 28 per cent. of the provision.

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

P—Development Schemes—

P(a)—Fourth Five-Year Plan—

O	4,65·20	} 4,41·11	3,38·88	-1,02·23
R	-24·09			

The total saving of Rs. 1,26.32 lakhs (27 per cent. of the provision) was due to non-implementation/partial implementation of various schemes. Some of the major schemes with substantial savings are indicated below :—

Sl. no.	Name of the scheme	Provision	Saving and its percentage to the provision	Reasons for the saving
(In lakhs of rupees)				
1.	Deep Tubewell Irrigation (Large dia. deep tubewells).	3,20.00	79.00 (25)	Slowing down the work relating to installation of new tubewells and non-laying of water transmission lines in the fields on account of standing crops.
2.	Lift Irrigation from rivers and beels (Surface water lift irrigation from rivers and streams).	75.00	19.06 (25)	Non-execution of all the new schemes for installation of river pumps.
3.	Establishment of seed farms.	25.00	11.31 (45)	Non-payment of land compensation in respect of lands acquired for establishment of seed farms.
4.	Setting up of agriculture seed stores.	20.00	7.32 (37)	Non availability of proper sites for construction of seed stores.
5.	Jute Development. ..	2.00	2.00 (100)	Late completion of preliminaries.
		Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				

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

O	2.15	}	1.14	..	-1.14
R	-1.01				

The saving of the entire provision was due to deferment of the programme for upgrading new training centres under "Scheme for upgrading the Gram Sevak Training Centres".

(iii) *Subsidies* : The expenditure under the grant includes Rs. 5.00 lakhs paid as subsidies to companies, corporations, etc., to compensate them for the loss sustained in selling fertilisers at a rate below the cost of production fixed by Government.

(iv) *Deposit account of grants made by the Indian Council of Agricultural Research*: The expenditure under the grant also includes Rs. 2.77 lakhs met from the deposit account of 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 31st March 1968 was Rs. 9.37 lakhs.

An account of the transactions in deposit account during 1967-68 is given in statement no. 16 at page 117 of Finance Accounts 1967-68.

Grant No. 23—Agriculture—Fisheries.

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "31—Agriculture."			
Rs.			
Voted—			
Original ..	94,54,000	} 94,54,000	50,36,517
Supplementary ..	..			} —44,17,483
Amount surrendered during the year (March 1968) ..	..	..	31,68,707
Charged—			
Original ..	..	} 2,442	..
Supplementary ..	2,442			} —2,442
Amount surrendered during the year ..	..	..	Nil

Notes and comments—

Voted grant

(i) The saving of Rs. 44.17 lakhs formed 47 per cent. of the provision.

(ii) Substantial savings under this grant have been a normal feature since 1960-61; the savings during the last five years ranged between Rs. 20.79 lakhs and Rs. 61.21 lakhs.

Shortfall in expenditure under "Development Schemes" mainly contributed to the savings in all these years as also in 1967-68.

(iii) The saving in 1967-68 occurred mainly under the following :—

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

C—Development Schemes—

C(i)—Fourth Five-Year Plan—

O	55.70	} 39.89	28.63	-11.26
R	-15.81			

The total saving of Rs. 27.07 lakhs (49 per cent. of the original provision) was the result of non-implementation/partial implementation of a number of schemes, stated to be mainly due to—

- (a) reduction of provision by Government (Rs. 16.53 lakhs),
- (b) non-completion of reclamation and cultural work and non-submission of bills by contractors in time (Rs. 8.31 lakhs), and
- (c) non-filling up of posts (Rs. 1.55 lakhs).

The following are the major schemes which contributed to the bulk of saving; most of these were spill-overs of the earlier plan and had substantial savings in the preceding years.

Sl. no.	Name of the scheme	Saving during 1967-68		Savings during preceding years	
		Provision	Saving	Year	Saving and its percentage to the provision
(In lakhs of rupees)					
1.	Intensive development of fisheries in C. D. Block.	20.00	15.43	1964-65	8.00 (100)
				1966-67	9.18 (77)
2.	Development of derelict fisheries in the State of West Bengal.	12.00	5.23	1964-65	5.56 (55)
				1966-67	10.04 (59)
3.	Scheme for establishment of seed farms for protection of quality seeds through artificial breeding of Indian Major Carps by harmonic treatment.	10.00	2.96	1964-65	9.60 (75)
				1965-66	10.15 (73)
				1966-67	3.19 (26)
4.	Construction of feeder road ..	2.80	2.80	..	..

Grant No. 23—Agriculture—Fisheries—concl'd.

	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
C(ii)—Centrally-sponsored Schemes (New Schemes)—			
O	10·00	}	.. ..
R	-10·00		

The provision related to the scheme "Providing harbour facilities to coastal fishermen to continue fishing operation for longer period" and remained unutilised due to delay in finalising the details and according sanction to the execution after obtaining approval from the Government of India.

The scheme continued to remain unimplemented since 1964-65 and the entire provision of Rs. 3·00 lakhs (1964-65) and Rs. 10·00 lakhs (in each of the years 1965-66 and 1966-67) remained unutilised.

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	9,75,43,000	}	-13,14,221
Supplementary .. ..	..	
Amount surrendered during the year (March 1968) ..	..	..	12,42,659
Charged—			
Original .. ..	..	}	-2,400
Supplementary	2,400		
Amount surrendered during the year ..	..	..	Nil

Notes and comments—

Voted grant

(i) The overall saving in the grant was the net result of saving of Rs. 1,09·07 lakhs in the plan provision partly counterbalanced by excess of Rs. 95·93 lakhs over non-plan expenditure.

(ii) Substantial provision remained unutilised under the following :—

Total grant	Actual expenditure	Excess+ Saving—
-------------	-----------------------	--------------------

(In lakhs of rupees)

“J3—Animal Husbandry.”

J—Development Schemes—

J(a)—Fourth Five-Year Plan—

J(a)(iii)—Aid Centres and Clinics—

O	5.50	}	3.22	2.98	-0.24
R	-2.28				

The total saving of Rs. 2.52 lakhs (46 per cent. of the original provision) was due to partial implementation of the schemes “Aid Centres and Clinics” and “Establishment of clinical and investigational laboratories at each district headquarters”.

J(a)(v)—Cattle Development Breeding Schemes—

O	12.75	}	8.75	6.80	-1.95
R	-4.00				

The total saving of Rs. 5.95 lakhs (47 per cent. of the original provision) was mainly due to late sanction of new Intensive Cattle Development Blocks.

J(a)(vii)—Poultry Development Schemes—

O	15.26	}	11.03	8.55	-2.48
R	-4.23				

The total saving of Rs. 6.71 lakhs (44 per cent. of the provision) was mainly due to—

(a) partial implementation of the scheme “Poultry Development under Applied Nutrition Programme” (Rs. 5.60 lakhs), and

(b) non-implementation of the scheme “Establishment of Cold Storage and Dressing Plant” (Rs. 0.85 lakh).

Grant No. 24—Animal Husbandry—*contd.*

Total grant	Actual expenditure	Excess+ Saving—
-------------	--------------------	--------------------

(In lakhs of rupees)

J(a)(xi)—Other Schemes—

O	4.96	} 1.42	1.07	-0.35
R	-3.54			

The total saving of Rs. 3.89 lakhs (78 per cent. of the original provision) was mainly due to—

- (a) non-implementation of the schemes "Strengthening of a Statistical Unit" (Rs. 1.18 lakhs) and "Improvement of Hide Flaying and Carcass Utilization" (Rs. 0.60 lakh), and
- (b) partial implementation of "Veterinary Research Schemes" (Rs. 1.55 lakhs).

In the preceding year, saving under this group-head was Rs. 3.82 lakhs out of the provision of Rs. 4.62 lakhs.

J(a)(xii)—Indian Council of Agricultural Research Schemes—

O	19.32	} 8.33	8.86	+0.53
R	-10.99			

The net saving of Rs. 10.46 lakhs (54 per cent. of the original provision) was mainly due to starting of the scheme "Evaluation of European Zebu Cross as a means of developing suitable Dairy Cattle" after the close of the financial year.

"124—Capital Outlay on Schemes of Government Trading."

Greater Calcutta Milk Supply Scheme—

N—Development Schemes—

N(a)—Fourth Five-Year Plan—

O	98.00	} 28.31	27.01	-1.30
R	-69.69			

The total saving of Rs. 70.99 lakhs (72 per cent. of the original provision) was mainly due to curtailment of plan expenditure, non-availability of plants, etc., for the dairy factory at Siliguri and non-purchase of indigenous refrigeration equipment owing to non-finalisation of the scheme for expansion of central dairy.

In the preceding year, saving under this group-head formed 49 per cent. of the provision.

			Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)		
N(c)—Centrally-sponsored Schemes and Committed Expenditure—					
O .. ..	..	48.00	37.28	37.09	-0.19
R .. ..	..	-10.72			

The total saving of Rs. 10.91 lakhs (21 per cent. of the original provision) was due to cut in expenditure as a measure of economy in respect of the schemes—

(a) "Intensive Egg and Poultry Production-cum-Marketing Centres" (Rs. 5.68 lakhs), and

(b) "Establishment of feed mixing units" (Rs. 5.23 lakhs).

(iii) In the following case withdrawal of funds by reappropriation on 30th March 1968 proved to be in the wrong direction:—

			Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)		
"124—Capital Outlay on Schemes of Government Trading."					
Greater Calcutta Milk Supply Scheme—					
N—Development Schemes—					
N(b)—Third Five-Year Plan and Committed Expenditure—					
O .. ..	..	60.00	50.58	63.83	+13.25
R .. ..	..	-9.42			

Greater Calcutta Milk Supply
Scheme—

N—Development Schemes—

N(b)—Third Five-Year Plan and
Committed Expenditure—

O	60.00	50.58	63.83	+13.25
R	-9.42			

The Department withdrew funds on the ground of observance of economy in expenditure under the schemes "Expansion of State Livestock Farm" and "Scheme for supply of balanced feed for pigs in selected areas".

This increased the final excess to Rs. 13.25 lakhs, the reasons for which were not furnished by the controlling officer.

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

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

“33—Animal Husbandry.”

J—Development Schemes—

**J(b)—Centrally-sponsored schemes
(New Schemes)—**

O	7.15	} 0.34	4.65	+4.31
R	-6.81			

Funds were withdrawn on the last working day of the financial year mainly on the ground of adjustment of expenditure under “Centrally-sponsored Schemes and Committed Expenditure” for the following schemes included in the budget under this group-head:—

- (i) Mass Production of Rinderpest Vaccine,
- (ii) Second Quarantine Station, and
- (iii) Scheme for Establishment of Immune Belt on the Bordering Districts.

The expenditure was, however, incurred from this group-head and mainly his resulted in the final excess of Rs. 4.31 lakhs.

(v) The following is a case of inadequate reappropriation of funds:—

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

“33—Animal Husbandry.”

E—Breeding Operations—

O	3.93	} 5.34	9.45	+4.11
R	1.41			

The additional funds were provided on 30th March 1968. Reasons for the uncovered final excess were not furnished by the controlling officer.

(vi) The following are cases of excessive provision of funds by reappropriation :—

			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
“33—Animal Husbandry.”					
A—Superintendence—					
O .. ..	..	20.61	26.42	24.24	-2.18
R .. ..	..	5.81			
J—Development Schemes—					
J(c)—Third Five-Year Plan and Committed Expenditure—					
J(c)(iii)—Cattle Development Schemes—					
O .. ..	..	5.93	10.64	8.82	-1.82
R .. ..	..	4.71			
J(c)(viii)—Other Schemes—					
O .. ..	..	3.79	9.18	4.66	-4.52
R .. ..	..	5.39			
J(d)—Centrally-sponsored Schemes and Committed Expenditure—					
O .. ..	..	3.58	8.60	4.84	-3.76
R .. ..	..	5.02			

In the first three cases, additional funds were provided mainly due to less provision/non-provision of funds in the original budget and in connection with the payment of additional dearness allowance and other allowances. In the last case the additional funds were for adjustment of expenditure on certain schemes originally provided in the budget under “J(b)—Centrally-sponsored Schemes (New Schemes)”.

In none of these cases, reasons for the final savings were furnished by the controlling officer.

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "34—Co-operation."			
	Rs.		
Original ..	1,16,04,000	} 1,16,64,000	95,35,555
Supplementary ..	..			-21,28,445
Amount surrendered during the year (March 1968) ..	..	..	11,55,643

Notes and comments—

(i) Out of the unutilised amount of Rs. 21.28 lakhs, Rs. 11.56 lakhs only were surrendered and that too on the last working day of the financial year.

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

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

D—Development Schemes—**D(i)—Fourth Five-Year Plan—**

O	31.54	} 13.75	14.50	+0.75
R	-17.79			

The net saving of Rs. 17.04 lakhs (54 per cent. of the provision) was mainly due to—

- (a) payment of managerial subsidy to smaller number of potentially viable societies owing to change in the original programme as per direction from the Government of India and some of the societies' inability to achieve the targets to qualify for Government assistance (Rs. 5.96 lakhs),
- (b) less expenditure on strengthening of Central Co-operative banks owing to non-appointment of full strength of staff (Rs. 2.76 lakhs),
- (c) delay in finalisation of rules for payment of contributions towards Special Bad Debt Reserves of Central Co-operative banks and Primary Societies (Rs. 2.28 lakhs),
- (d) less payment of Government contributions to Agricultural Marketing Societies (Primary) owing to non-receipt of adequate number of proposals from the societies (Rs. 1.95 lakhs),

- (e) non-appointment of full strength of staff under the scheme "Additional Departmental Staff" for implementing different schemes (Rs. 1.78 lakhs), and
- (f) less expenditure on "Co-operative Farming" and "Miscellaneous Co-operatives" owing to non-appointment of staff and non-receipt of adequate number of financial proposals from the societies (Rs. 1.41 lakhs).

In the preceding year, saving under this group-head formed 57 per cent. of the provision.

(iii) The lump provision made under the following group-heads remained entirely unutilised due to saving available under other group-heads :—

	Grant
	(In lakhs of rupees)
G—Lump provision for Medical, House-rent and Children's Education Allowances.	2.92
H—Lump provision for Additional Dearness Allowance.	8.99

(iv) The expenditure under the grant includes Rs. 28.83 lakhs paid as subsidies to co-operative banks and societies for different development schemes under the Fourth Five-Year Plan.

The details are as follows :—

	Amount
	(In lakhs of rupees)
(1) Subsidies for managerial and rental costs. ..	10.63
(2) Subsidies for training of non-official personnel for co-operative movement. ..	4.15
(3) Subsidies for miscellaneous purposes. ..	11.94
(4) Subsidies for construction and hiring of godowns to various co-operative institutions. ..	2.08
(5) Subsidies for development of Fishermen's Co-operative Societies. ..	0.03

Grant No. 26—Industries—Industries.

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major heads "35—Industries" and "96—Capital Outlay on Industrial and Economic Development."				
	Rs.			
Voted—				
Original	.. 5,94,64,000	5,94,64,000	3,69,13,716	-2,25,50,284
Supplementary	..			
Amount surrendered during the year (March 1968)				
		..	..	1,71,12,849
Charged—				
Original	.. 71,000	71,000	..	-71,000
Supplementary	..			
Amount surrendered during the year (March 1968)				
		..	..	50,000

Notes and comments—**Voted grant**

(i) The shortfall of Rs. 2,25.50 lakhs formed 38 per cent. of the total provision. Of this, as much as Rs. 54.37 lakhs remained unsurrendered.

Saving occurred under this grant during the preceding six years also; it formed 36, 30 and 31 per cent. of the provision in 1963-64, 1964-65 and 1965-66 respectively.

(ii) In 1967-68, substantial provision remained unutilised under the following group-heads:—

		Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
"35—Industries."				
A—Industries—				
A-3—Industrial Development—				
O	.. 41.02	26.16	26.31	+0.15
R	.. -14.86			

The net saving of Rs. 14.71 lakhs (36 per cent. of the provision) was due to non-payment of compensation award for acquisition of land as a result of pending court cases with interim orders of injunction.

		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
D—Development Schemes—				
D(a)—Fourth Five-Year Plan—				
O	..	42.82	16.64	7.04
R	..	-26.18			-9.60

The total saving of Rs. 35.78 lakhs (84 per cent. of the provision) was mainly due to—

(i) partial implementation of the schemes—

- (a) "Expansion of Craftsman Training" partly due to cut in expenditure imposed by the Government and partly due to non-receipt of sanction of the Government of India for setting up of new institutions (Rs. 24.17 lakhs),
- (b) "Setting up of a new press for printing work of the Legislature, High Court, etc." owing to non-delivery of imported machinery by the firms (Rs. 3.44 lakhs), and

(ii) non-implementation of the schemes—

- (a) "National Apprenticeship Training" owing to non-receipt of sanction from the Government of India (Rs. 4.00 lakhs),
- (b) "Rural Training Institute" owing to non-receipt of sanction from the Government of India (Rs. 1.85 lakhs), and
- (c) "Training in Mining" owing to non-finalisation of the arrangements for creation and filling up of posts (Rs. 0.83 lakh).

In the previous year, saving under this group-head was 79 per cent. of the original provision and savings in respect of the schemes "Expansion of Craftsman Training" and "National Apprenticeship Training" were Rs. 21.91 lakhs and Rs. 5.00 lakhs respectively.

			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
D(b)—Centrally-sponsored Schemes					
(New Schemes)—					
O	..	51·87	19·69	6·11	—13·58
R	..	—32·18			

The total saving of Rs. 45·76 lakhs (88 per cent. of the provision) was mainly due to—

- (i) partial implementation of the scheme "Expansion of Craftsman Training" partly due to cut imposed by the Government and partly due to non-receipt of sanction of the Government of India for setting up of new institutions (Rs. 36·23 lakhs), and
- (ii) non-implementation of the schemes—
 - (a) "National Apprenticeship Training" owing to non-receipt of sanction from the Government of India (Rs. 6·00 lakhs), and
 - (b) "Rural Training Institute" owing to non-receipt of sanction from the Government of India (Rs. 2·78 lakhs).

In the previous year, saving under this group-head was 80 per cent. of the original provision and savings in respect of the schemes "Expansion of Craftsman Training" and "National Apprenticeship Training" were Rs. 32·86 lakhs and Rs. 7·50 lakhs respectively.

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

H—Investments in Co-operative Societies—

Investment in shares of Co-operative Organisations—

O	..	27·00	5·58	5·58	..
R	..	—21·42			

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 Reserve Bank of India; the investment is intended to strengthen the borrowing power of Rural Credit and Reorganisation of Primary Panchayat Level Co-operative Societies.

The shortfall in investment by Rs. 21.42 lakhs (79 per cent. of the provision) was due to non-approval of certain proposals by Reserve Bank of India.

	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
“96—Capital Outlay on Industrial and Economic Development.”			
I—Development Schemes—			
I(a)—Fourth Five-Year Plan—			
Capital Outlay on Departmental Commercial Undertakings—			
I(a)2—Setting up of a new Press for printing work of the Legislature, High Court, etc.—			
O ..	13.00	} 9.91	9.79
R ..	-3.09			-0.12

The total saving of Rs. 3.21 lakhs (25 per cent. of the provision) was attributed to cut in expenditure imposed by the Government.

Investments in Government Commercial and Industrial Undertakings—

Industries—(Large and Medium Industries)—

I(a)6—Setting up of Large Industrial Areas—

O ..	12.00	} 0.11	0.10
R ..	-11.89			-0.01

The scheme aimed at developing the industrial areas, with facilities of land, water, power and communications with the ultimate object of accelerating the development of medium and large industries.

The total saving of Rs. 11.90 lakhs (99 per cent. of the provision) was due to—

- (a) late sanction of the housing colony project at Haldia (Rs. 5.60 lakhs),
- (b) stringent financial position of the State (Rs. 5.47 lakhs), and
- (c) non-payment of the cost of acquisition of land due to non-finalisation of terms and conditions regarding its possession (Rs. 0.82 lakh).

			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
I(a)7—West Bengal Industrial Development Corporation Ltd.—					
Investment in share capital—					
O	..	60·16	33·38	33·38	..
R	..	-26·78			

The total saving of Rs. 26·78 lakhs (45 per cent. of the provision) was due to—

- (a) diversion of funds to meet the immediate requirements of the West Bengal Financial Corporation owing to the stringent financial position of the State (Rs. 18·90 lakhs),
- (b) diversion of funds for investment in the share capital of the Mayurakshi Cotton Mills Ltd. (Rs. 5·00 lakhs), and
- (c) non-finalisation of all the cases of financial accommodation (Rs. 2·88 lakhs).

Investments in Co-operative Societies—

Co-operation—(Housing)—

I(a)14—Development of Housing Co-operative—

O	..	4·00	2·00	2·00	..
R	..	-2·00			

The saving of Rs. 2·00 lakhs (50 per cent. of the provision) was due to cut in expenditure imposed by the Government.

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

			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
“96—Capital Outlay on Industrial and Economic Development.”					
G—Capital Outlay on Departmental Commercial Undertakings—					
G2—Acquisition of premises of Art and United Potteries at Belghoria for a Training-cum-Production Centre—					
O	..	4·91	..	..	..
R	..	-4·91			

The non-utilisation of the entire provision was due to non-payment of compensation money for pending court cases.

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

G3—Acquisition of Gas Supply Undertaking of Calcutta—

Payment of Compensation to Oriental Gas Company Ltd.—	5.00	..	—5.00
---	------	----	-------

The entire provision remained unspent as the case filed by the company against the State Government was subjudice.

I—Development Schemes—

I(a)—Fourth Five-Year Plan—

Capital Outlay on Departmental Commercial Undertakings—

I(a)1—National Sugar Mills undertaking at Ahmedpur—

O	..	5.00	}
R	..	—5.00				

The saving of the entire provision was due to non-finalisation of the scheme.

Investments in Government Commercial and Industrial Undertakings—

Fisheries—

I(a)5—Investment in Share Capital of State Fisheries Development Corporation—

O	..	15.00	}
R	..	—15.00				

The non-utilisation of the entire provision was due to postponement of programme as per Government decision.

In the preceding year also, the entire provision of Rs. 15.00 lakhs remained unutilised under this group-head.

	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
Industries—(Large and Medium Industries)—			
I(a)8—Expansion of Kalyani Spinning Mills Ltd.—			

Investment in Share Capital—

O	..	20·00	}
R	..	—20·00				

The proposal for investment in share capital was kept in abeyance owing to the stringent financial position of the State.

I(a)9—Setting up of Paper Board Industries in North Bengal—

O	..	2·00	}
R	..	—2·00				

The saving of the entire provision was due to cut in expenditure imposed by the Government.

Investments in Co-operative Societies—Co-operation—

I(a)13—Supply of Long-term Credit—

O	..	10·00	}
R	..	—10·00				

The scheme for floatation of debentures for cultivation of arecanut and coconut cultivation was not finalised.

(iv) The lump provision made under the following group-heads remained entirely unutilised due to saving available under other group-heads :—

Grant

(In lakhs of rupees)

E—Lump provision for Additional Dearness Allowance—	15·48
F—Lump provision for Medical, House-rent and Children's Education Allowances—	5·03

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

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		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major heads “35—Industries” and “96—Capital Outlay on Industrial and Economic Development.”				
	Rs.			
Original	.. 2,39,01 000	2,39,01,000	2,19,34,102	-19,66,898
Supplementary	.. ..		
Amount surrendered during the year (March 1968)	.. ..	..	..	21,96,800

Notes and comments—

Under the following group-heads, provision remained unutilised wholly or to a substantial extent.—

		Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
Major head “35—Industries.”				
B—Development Schemes—				
B(i)—Fourth Five-Year Plan—				
O	.. 44.57	34.88	35.08	+0.20
R	.. -9.69			

The net saving of Rs. 9.49 lakhs (21 per cent. of the original provision) was mainly due to non-implementation/partial implementation of the following schemes :—

- (a) “Establishment of a State Filature” owing to delay in finalising administrative formalities (Rs. 1.70 lakhs),
- (b) “Housing Colony for Weavers” owing to non-fulfilment of the terms and conditions by the grantee societies (Rs. 1.40 lakhs),
- (c) “Installation of Powerloom” owing to non-finalisation of policy for distribution of powerloom (Rs. 1.25 lakhs),
- (d) “Bleached Plant for processing of Lac” owing to delay in finalising administrative formalities (Rs. 1.00 lakh),
- (e) “Reorganisation Scheme for Model Servicing for Footwear” owing to delay in the finalisation of import formalities in connection with the purchase of machinery (Rs. 1.00 lakh),
- (f) “Reorganisation of Ceramic Development Scheme” owing to non-finalisation of the Ceramic Organisation Plan (Rs. 0.95 lakh),

58 **Grant No. 27—Industries—Cottage Industries (All voted)—contd.**

- (g) "Development of Small Scale Engineering at Howrah" owing to non-sanction of the scheme (Rs. 0·86 lakh),
- (h) "Development of Common Clay Glazed Pottery" owing to non-finalisation of the scheme (Rs. 0·70 lakh), and
- (i) "Development of Tassar Industry" owing to delay in finalising administrative formalities (Rs. 0·50 lakh).

In the previous year, saving under this group-head formed 48 per cent. of the original provision.

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

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

O	..	33·15	}	20·89	19·36	-1·53
R	..	-12·26				

The total saving of Rs. 13·79 lakhs (42 per cent. of the original provision) was due to partial implementation of the schemes—

- (a) "Intensive development of small industries in rural areas" owing to cut in expenditure imposed by the Rural Industries Projects Committee, New Delhi (Rs. 8·07 lakhs), and
- (b) "Rehabilitation of displaced goldsmiths" owing to restrictions imposed by the Government of India following the amendment of Gold Control Order (Rs. 5·72 lakhs).

Saving under this group-head during the preceding year formed 39 per cent. of the original provision.

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

C—Development Schemes—

C(a)—Fourth Five-Year Plan—

Village and Small Industries—

Small Scale Industries—

C(a)3—Marketing assistance to the Cottage Industries Products of the State—Construction of a Sales Emporium in New Delhi—

O	..	3·14	}	2·73	..	-2·73
R	..	-0·41				

The non-utilisation of the entire provision was partly due to less requirement than anticipated and partly due to nonreceipt of debits for construction work from the C. P. W. D. owing to procedural difficulties.

	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Industrial Estates—			

C(a)6—Industrial Estates for hides and leather—

O	..	4.70	}			
R	..	-4.70		..	..	..

The entire provision meant for acquisition of land and for construction work remained unutilised as the land for the proposed estates was stated to be under litigation.

In the preceding year also, the entire provision of Rs. 8.00 lakhs under this group-head remained unutilised.

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "35—Industries."			
	Rs.		
Original	.. 42,41,000	}	+74,938
Supplementary	.. 6,89,000		
Amount surrendered during the year	..	..	Nil

Notes and comments—

(i) The excess of Rs. 74,938 over the grant requires regularisation. In the previous two years also, excess occurred under this grant.

(ii) The excess was the net result of excess of Rs. 0.80 lakh under 6 sub-heads partly counterbalanced by saving of Rs. 0.05 lakh under 3 other sub-heads. The sub-heads under which the excess occurred are given in Appendix I.

Grant No. 29—Community Development Projects, etc.

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major heads “37—Community Development Projects, National Extension Service and Local Development Works”, “109—Capital Outlay on Other Works”, “16—Interest on Debt and Other Obligations”, “Debt raised in India”, and “Loans to Local Funds, Private Parties, etc.”			
	Rs.		
Voted—			
Original ..	4,72,05,000	4,97,94,000	4,85,44,802
Supplementary ..	25,89,000		
Amount surrendered during the year	..	..	Nil
Charged—			
Original ..	84,40,000	84,40,000	79,84,078
Supplementary ..	..	
Amount surrendered during the year (March 1968) ..	..	..	3,06,100

Notes and comments—**Voted grant**

(i) Substantial provision remained unutilised under the following :—

	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
“37—Community Development Projects, National Extension Service and Local Development Works.”			
I—Community Development Projects—			
Development Schemes—			
Fourth Five-Year Plan—			
C—Animal Husbandry and Agricultural Extension—			
O ..	41.73	29.30	19.79
R ..	-12.43		
			-9.51

The total saving of Rs. 21·94 lakhs formed 53 per cent. of the original provision. Of this, a saving of Rs. 12·43 lakhs was due to—

- (a) less expenditure on different schemes owing to—
 - (i) preoccupation of Block staff with relief work, food procurement and dehoarding (Rs. 9·85 lakhs), and
 - (ii) dearth of qualified staff (Rs. 2·00 lakhs), and
- (b) non-finalisation of a scheme (Rs. 0·58 lakh).

The final saving of Rs. 9·51 lakhs was attributed to slower progress of work than anticipated.

The following schemes contributed to the bulk of the total saving of Rs. 21·94 lakhs :—

Serial no.	Name of the scheme	Provision	Saving
1.	Equipment and medicine for Veterinary Dispensary-cum-Peripatetic Service Centres.	8·00	4·35
2.	Scheme for small workshop and demonstration of improved agricultural implements, poultry, incubator and plant protection equipment. ..	6·00	2·57
3.	Miscellaneous Agricultural Schemes	25·00	13·28

Total grant	Actual expenditure	Excess + Saving—
-------------	--------------------	------------------

(In lakhs of rupees)

D—Health and Rural Sanitation—

O ..	14·20	}	9·00	3·08	—5·92
R ..	—5·20				

The total saving of Rs. 11·12 lakhs formed 78 per cent. of the original provision and occurred under the schemes—

- (a) “Drinking Water Supply” (Rs. 8·92 lakhs—reasons not furnished by the controlling officer), and
- (b) “Sanitation”, mainly due to difficult resources position of the State finance and preoccupation of the Block staff with relief work, food procurement and dehoarding (Rs. 2·20 lakhs).

In the preceding year also, saving under this group-head formed 78 per cent. of the provision.

			Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)		
E—Education—					
O	..	8.00	7.00	5.62	-1.38
R	..	-1.00			
F—Social Education—					
O	..	14.50	12.23	10.02	-2.21
R	..	-2.27			

In the foregoing two cases, the withdrawal of funds of Rs. 1.00 lakh and Rs. 2.27 lakhs by reappropriation were due to the difficult resources position and preoccupation of Block staff with relief work, food procurement and dehoarding. Reasons for the final savings were not furnished by the controlling officer.

In the preceding year, there was a saving of Rs. 2.71 lakhs (45 per cent. of the provision) in the case of the former.

G—Communication—

O	..	15.00	6.01	5.74	-0.27
R	..	-8.99			

The entire provision was under "Katcha Roads". The total saving of Rs. 9.26 lakhs (32 per cent. of the original provision) was mainly due to difficult resources position of the State finance and preoccupation of the Block staff with relief work, food procurement and dehoarding.

In the preceding year, saving under this group-head formed 22 per cent. of the provision.

H—Rural Arts, Crafts and Industries—

O	..	17.00	9.00	10.19	+1.19
R	..	-8.00			

The net saving of Rs. 6.81 lakhs (40 per cent. of the provision) was attributed to less expenditure on "Training-cum-production Centre" mainly owing to the preoccupation of Block staff with relief work, food procurement and dehoarding.

			Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)		
K—Centrally-sponsored Schemes					
(New Schemes)—					
Local Development Works—					
O	..	12.00	8.00	4.60	—3.40
R	..	—4.00			

The total saving of Rs. 7.40 lakhs (62 per cent. of the original provision) was stated to be due to lack of sufficient response from the public for Local Development Works schemes (50 per cent. of the cost to be met from local contributions).

“109—Capital Outlay on Other Works.”

N—Community Development Projects—

Development Schemes—

Fourth Five-Year Plan—

N(2) — Irrigation — Converted Blocks—

O	..	5.90	3.66	3.11	—0.55
R	..	—2.24			

The total saving of Rs. 2.79 lakhs (47 per cent. of the original provision) was mainly due to slow progress of work and non-receipt of suppliers' bills in respect of the scheme “Manufacture of Bullock-driven Pump” and less requirement of work than anticipated under “Minor Irrigation Schemes”.

In the preceding year, saving under this group-head was Rs. 5.21 lakhs out of the provision of Rs. 9.00 lakhs.

N(3) — Housing — Converted Blocks—

O	..	20.15	7.50	7.55	+0.05
R	..	—12.65			

The net saving of Rs. 12.60 lakhs (63 per cent. of the original provision) was mainly due to curtailment of expenditure owing to the difficult resources position.

Total grant	Actual expenditure	Excess+ Saving—
-------------	-----------------------	--------------------

(In lakhs of rupees)

**LOANS AND ADVANCES BY
STATE/UNION TERRITORY
GOVERNMENTS.**

**Major head "Loans to Local Funds,
Private Parties, etc."**

Development Schemes—

Fourth Five-Year Plan—

**Q—Loans and Advances under
Community Development Pro-
jects—**

**Q(1)—Reclamation of waste
lands—**

O	..	13.00	}	11.00	10.28	-0.72
R	..	-2.00				

Q(2)—Irrigation Schemes—

O	..	38.00	}	33.00	27.99	-5.01
R	..	-5.00				

**Q(3)—Productive Schemes for pro-
motion of Agriculture—**

O	..	7.50	}	6.60	4.34	-2.26
R	..	-0.90				

In the foregoing cases, the withdrawal of funds was attributed to preoccupation of staff with relief work, food procurement and dehoarding. The final saving was stated to be mainly due to non-finalisation of pending loan cases during the year.

A portion of the above saving was reappropriated for additional expenditure under other group-heads. A major case is given below :—

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

I—Recurring expenditure on personnel retained on N. E. S. pattern—

O	..	2,01·30	}	3,00·43	3,15·93	+15·50
S	..	25·89				
R	..	73·24				

The additional expenditure of Rs. 88·74 lakhs over the original and supplementary provision was due to smaller provision in the original budget and payment of arrear claims of staff towards the end of the financial year.

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head "38—Labour and Employment."			
	Rs.		
Original	.. 4,48,61,000	4,48,61,000	4,30,70,425
Supplementary	.. ..	
			-17,90,575
Amount surrendered during the year (March 1968)	.. ..	.. ..	16,64,600

**66 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 ..	1,99,78,000	} 1,99,78,000	1,74,52,005
Supplementary ..	..	
			-25,25,995
Amount surrendered during the year (March 1968) ..	..	..	26,91,800
Charged—			
Original ..	5,000	} 5,000	..
Supplementary ..	..	
			-5,000
Amount surrendered during the year (March 1968) ..	..	..	5,000

Notes and comments—

Voted grant

Substantial portion of the original provision remained unutilised under the following :—

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

B—Development Schemes—

**B(ii)—Centrally-sponsored Schemes
(New Schemes)—**

B(ii)(a)—Scheduled Tribes—

O ..	22.44	} 11.36	11.95
R ..	-11.08		
			+0.59

The net saving of Rs. 10.49 lakhs (47 per cent. of the original provision) was mainly due to non-implementation/partial implementation of the following schemes as a result of cut in expenditure imposed by the Government of India :—

- (a) "Opening of Multipurpose Co-operative Societies" and "Labourers' Co-operative including a few Co-operatives for collecting minor forest products" (Rs. 3.40 lakhs),

**Grant No. 31—Miscellaneous Social and Developmental Organisations—Welfare 67
of Scheduled Tribes and Castes and Other Backward Classes—concl'd.**

- (b) "Ad-hoc assistance for pockets of tribal concentration" (Rs. 2.38 lakhs),
- (c) "Institute for Research, Planning, Evaluation and Cultural Development" (Rs. 2.31 lakhs),
- (d) "Pre-Examination Training Centre for Scheduled Tribe and Scheduled Caste students appearing at the competitive examinations for recruitment in State Civil Service" (Rs. 1.52 lakhs), and
- (e) "Construction of hostels for Scheduled Tribe Girl students" (Rs. 0.77 lakh).

	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
B(ii)(b)—Scheduled Castes—			
O 44.57	} 36.25	36.46	+0.21
R -8.32			

The net saving of Rs. 8.11 lakhs was mainly due to non-implementation of the following schemes, as a result of cut in expenditure imposed by the Government of India :—

- (a) "Houses for sweepers" (Rs. 2.00 lakhs),
- (b) "House sites for those engaged in unclean occupations" (Rs. 2.00 lakhs),
- (c) "Improvement of the working condition of sweepers including the elimination of practice of carrying night soil as headload" (Rs. 2.00 lakhs) and
- (d) "Construction of hostels for Scheduled Caste Girl students" (Rs. 1.87 lakhs).

In the previous year, saving under this group-head formed 24 per cent. of the original provision.

68 **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 Organi- sations."				
	Rs.			
Original	.. 1,32,38,000	1,35,47,000	1,38,91,660	+3,44,660
Supplementary	3,09,000			
Amount surrendered during the year (March 1968)	.. ..	..	..	2,28,675

Notes and comments—

(i) The excess of Rs. 3,44,660 over the grant requires regularisation.

Excess occurred under this grant during the preceding two years also.

(ii) The excess was the net result of excess of Rs. 15.80 lakhs under 17 sub-heads partly counterbalanced by saving of Rs. 10.06 lakhs under 33 other sub-heads and surrender of Rs. 2.29 lakhs made on 30th March 1968. The sub-heads under which excess occurred are given in Appendix I.

(iii) Substantial excess occurred under the following :—

	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
E—Suspense Charges—	.. 2.10	14.89	+12.79

Although the gross system of voting was introduced in the State from 1963-64, the provision under this group-head continued to be shown on net basis. The actual expenditure of Rs. 14.89 lakhs is also net, after deduction of recoveries. The recoveries were Rs. 1,09.83 lakhs for which no provision was made.

Reasons for the excess were not furnished by the controlling officer.

Grant No. 32—Miscellaneous Social and Developmental Organisations— 69
Excluding Welfare of Scheduled Tribes and Castes and Other Backward
Classes (All voted)—concl'd.

(iv) In the following case, supplementary grant obtained in March 1968 and additional funds provided by reappropriation proved entirely unnecessary :—

			Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)		
B(f)—Control of Vagrancy—					
O	..	17.11	} 20.88	16.77	-4.11
S	..	2.00			
R	..	1.77			

The additional provision was made for the enhanced rate of per capita expenditure for maintenance of inmates and arrear rent of godowns occupied by vagrants ; reasons for the final saving were not furnished by the controlling officer.

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

			Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)		
G(ii)—Centrally-sponsored Schemes (New Schemes)—					
G(ii)(b)—Preparation of Comprehensive Development Plan—					
O	..	5.00	} 1.44	0.87	-0.57
R	..	-3.56			

The total saving of Rs. 4.13 lakhs (83 per cent. of the provision) was due to non-implementation of most of the schemes under "Preparation of Urban and Regional Plans" owing to late allocation of funds by the Government of India.

(vi) The expenditure under this grant includes Rs. 14.89 lakhs (net) under "Suspense Charges". This head accommodates interim transactions for purchase and supply of material, etc., for construction and maintenance works of different departments of Government. The nature and accounting procedure of transactions under this head have been explained at pages 80-81 in note (xi) below grant no. 33—Irrigation.

The transactions under each unit of suspense during 1967-68 are given below :—

Units	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
(In lakhs of rupees)					
Purchases	-92.30	53.65	46.32	7.33	-84.97
Stock	71.34	49.19	47.47	1.72	73.06
Miscellaneous Public Works Advances ..	1,10.28	21.88	16.04	5.84	1,16.12
Total	89.32	1,24.72	1,09.83	14.89	1,04.21

Grant No. 33—Irrigation.

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major heads “42—Multipurpose River Schemes”, “43—Irrigation, Navigation, Embankment and Drainage Works (Commercial)”, “44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)”, “98—Capital Outlay on Multipurpose River Schemes”, “99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)” and “100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).”			
	Rs.		
Voted—			
Original .. 18,22,16,000	} 18,22,16,000	11,89,66,937	-6,32,49,063
Supplementary.. ..			
Amount surrendered during the year (March 1968) ..	..	..	5,06,06,100
Charged—			
Original .. 20,000	} 20,000	940	-19,060
Supplementary.. ..			
Amount surrendered during the year ..	..	..	Nil

Notes and comments—

Voted grant

(i) The saving of Rs 6,32.49 lakhs was more than one-third of the grant. Of this, Rs. 1,26.43 lakhs remained unsurrendered.

The expenditure under the grant includes Rs. 1,90.28 lakhs as interest on Capital outlay on Mayurakshi Reservoir Project and Kangsabati Reservoir Project.

(ii) A total saving of more than Rs. 7 crores occurred under the following two-group-heads :—

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

“42—Multipurpose River Schemes.”

C—Other Revenue Expenditure—

(ii) Damodar Valley Project—
Payments to Damodar Valley Corporation on account of net deficits on Irrigation and Flood Control under section 37 of the Damodar Valley Corporation Act—

O .. 6,00.00	}
R .. -6,00.00			

The non-utilisation of the entire provision was attributed mainly to non-settlement by the Government of India, Ministry of Irrigation and Power, of the outstanding issues relating to the Damodar Valley Corporation. Consequently the liabilities of the State Government to the Corporation for net deficits on Irrigation and Flood Control could not be determined.

During the preceding three years also the entire provision of Rs 3,57.82 lakhs (1966-67), Rs. 3,35.66 lakhs (1965-66) and Rs. 1,46.23 lakhs (1964-65) remained unutilised.

Total grant	Actual expenditure	Excess+ Saving—
-------------	--------------------	-----------------

(In lakhs of rupees)

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

A—Irrigation Works—

(iii) Development Schemes—

(a) Fourth Five-Year Plan—

O	..	1,20.20	}	8.03	8.33	+0.30
R	..	-1,12.17				

The original provision of Rs. 1,20.20 lakhs included a lump provision of Rs. 1,00.00 lakhs for implementation of new minor irrigation schemes.

The entire lump provision remained unutilised. Reasons therefor were not furnished; the balance saving of Rs. 11.87 lakhs was mainly due to non-sanction of estimates, non-finalisation and revision of schemes, slow progress of work for technical difficulties and non-adjustment of land payments.

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

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

**B—Navigation, Embankment
and Drainage Works—**

(i) Works—Works—

O	..	3.55	}	0.99	0.82	-0.17
R	..	-2.56				

The total saving of Rs. 2.73 lakhs (77 per cent. of the original provision) was mainly due to non-construction of four R. C. box type bridges over drainage channels on the ground of non-sanction of revised estimates in most cases and non-execution of the work of reconstruction of one screw pile bridge for want of steel materials.

(iii)—Development Schemes—

(a) Fourth Five-Year Plan—

O	..	12.95	}	11.49	7.97	-3.52
R	..	-1.46				

The original provision was mainly for 'Soil Conservation Schemes.' Reasons for the saving were not furnished by the controlling officer.

In the preceding year, saving under this group-head formed 54 per cent. of the provision.

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

O	..	4.12	}	2.69	1.69	-1.00
R	..	-1.43				

Of the total saving of Rs. 2.43 lakhs (59 per cent. of the original provision), saving of Rs. 1.00 lakh was due to non-finalisation of the scheme "Improvement of navigation in Hijli Tidal Canal". Reasons for the balance saving were not furnished by the controlling officer.

In the preceding year, saving under this group-head formed 34 per cent. of the provision.

	Total grant	Actual expenditure	Excess + Saving—
--	-------------	--------------------	------------------

(In lakhs of rupees)

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

Development Schemes—

(A)—Fourth Five-Year Plan—

I—Mayurakshi Reservoir Project—

I(a)—Dam and Reservoir under Mayurakshi Dam Circle—

Works—

O	—	8.00	}			
R	..	-7.42		}	0.58	0.06	-0.52

The total saving of Rs. 7.94 lakhs (99 per cent. of the original provision) was attributed mainly to non-adjustment of land acquisition payments.

In the preceding year, saving under this group-head formed 97 per cent. of the provision.

II—Barrage and Irrigation—
Works—

O	..	34.03	}			
R	..	-25.60		}	8.43	7.11	-1.32

The total saving of Rs. 26.92 lakhs (79 per cent. of the original provision) was attributed mainly to non-receipt of possession of land, non-adjustment of land acquisition payments due to non-receipt of land acquisition vouchers by the Divisional officers, and stoppage of works due to public interference.

In the preceding year, more than half the provision remained unspent under this group-head.

“99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial).”

B—Navigation, Embankment and Drainage Works—

Development Schemes—

(a) Fourth Five-Year Plan—
Drainage and Antiwaterlogging Schemes—

O	..	54.55	}			
R	..	-17.20		}	37.35	36.19	-1.16

The total saving of Rs. 18.36 lakhs (roughly one-third of the original provision) was attributed mainly to—

- (a) non-sanction of estimates of the scheme "Sunderbans Delta Project—1st Phase (Land Development)" (Rs. 8.00 lakhs), and
- (b) non-payment/less payment of land acquisition cost for other drainage and anti-waterlogging schemes (Rs. 9.79 lakhs).

	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
"100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)."		..	

B—Navigation, Embankment and Drainage Works—

Development Schemes—

Centrally-sponsored Schemes (New Schemes)—

O	..	2.29	}			
R	..	-0.29			2.00	..	-2.00

The entire provision for "Protection of right bank of river Hooghly at Hatkhola, Chandernagore, Block A" remained unutilised; reasons therefor were not furnished by the controlling officer.

(iv) In the following cases provision of funds by reappropriation on the last working day of the financial year proved unnecessary. Reasons for the final saving are awaited.

	Total grant	Actual expenditure	Excess + Saving—
--	-------------	-----------------------	---------------------

(In lakhs of rupees)

"42—Multipurpose River Schemes."

C—Other Revenue Expenditure—

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

O	..	10.50	}			
R	..	2.44			12.04	0.47	-12.47

Total grant	Actual expenditure	Excess+ Saving—
-------------	--------------------	-----------------

(In lakhs of rupees)

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

A—Irrigation Works—

**(ii)—Miscellaneous Expenditure—
Other Charges—**

O	..	4.56	} 4.90	2.61	-2.29
R	..	0.34			

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

Total grant	Actual expenditure	Excess+ Saving—
-------------	--------------------	-----------------

(In lakhs of rupees)

“42—Multipurpose River Schemes.”

C—Other Revenue Expenditure—

**(ii)—Damodar Valley Project—
Irrigation and Barrage—
Suspense—**

O	..	8.00	} 4.25	10.68	+6.43
R	..	-3.75			

The actual expenditure exceeded the original provision by Rs. 2.68 lakhs. The withdrawal of funds on 30th March 1968 increased the final excess to Rs. 6.43 lakhs.

(vi) The following are cases of excessive reappropriation of funds :—

Total grant	Actual expenditure	Excess+ Saving—
-------------	--------------------	-----------------

(In lakhs of rupees)

“42—Multipurpose River Schemes.”

C—Other Revenue Expenditure—

**(i)—Mayurakshi Reservoir Project—
Establishment—
Revenue Establishment—**

O	..	10.00	} 12.64	10.58	-2.06
R	..	2.64			

Reasons neither for providing additional funds of Rs. 2.64 lakhs nor for the final saving of Rs. 2.06 lakhs were furnished by the controlling officer.

	Total grant	Actual expenditure	Excess + Saving—
--	-------------	--------------------	------------------

(In lakhs of rupees).

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

A—Irrigation Works—

(ii)—Miscellaneous Expenditure—

Suspense—

	O	..	1.15	}	10.18	5.22	-4.96
	R	..	9.03				

The original provision fell short of the actual expenditure by Rs. 4.07 lakhs. But additional funds of Rs 9.03 lakhs provided by reappropriation resulted in the final saving of Rs. 4.96 lakhs. The excess expenditure was stated to be mainly due to adjustment of larger debits for collection of materials.

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

A—Irrigation Works—

Development Schemes—

(a)—Fourth Five-Year Plan—

	O	..	3.50	}	8.00	3.81	-4.19
	R	..	4.50				

Both the original provision of Rs. 3.50 lakhs and the additional funds of Rs. 4.50 lakhs were for “Development of River Research Institute—Third Phase”. Reasons for the final saving were not furnished by the controlling officer.

(vii) The following are cases of inadequate provision of funds by reappropriation. There was, however, scope for providing more funds in view of the overall saving of Rs. 6,32.49 lakhs in the grant.

Total grant	Actual expenditure	Excess + Saving—
-------------	-----------------------	---------------------

(In lakhs of rupees)

"42—Multipurpose River Schemes."

C—Other Revenue Expenditure—

(i) Mayurakshi Reservoir Project—

General Establishment—

O	..	9.96	}	11.04	13.19	+2.15
R	..	1.08				

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

A—Irrigation Works—

(ii) Miscellaneous Expenditure—

Establishment—

O	..	13.50	}	17.99	25.15	+7.16
R	..	4.49				

B—Navigation, Embankment and Drainage Works—

(i) Works—General Establishment—

O	..	58.00	}	69.36	75.25	+5.89
R	..	11.36				

In the above cases, the additional funds were provided mainly for payment of additional dearness and other allowances; reasons for the uncovered financial excesses were not furnished by the controlling officer.

Suspense—

O	..	10.57	}	27.28	52.04	+24.76
R	..	16.71				

The actual expenditure exceeded the original provision by Rs. 41.47 lakhs but came very close to the provision of Rs. 50.00 lakhs shown in the Revised Estimates framed towards the end of the financial year, the increase in provision being due to anticipated larger debits for collection of materials. But the Department provided additional funds of Rs. 16.71 lakhs only and the balance of the additional requirements (Rs. 24.76 lakhs) remained uncovered.

(viii) The following is a case of defective budgeting :—

	Total grant	Actual expenditure	Excess + Saving—
--	-------------	--------------------	---------------------

(In lakhs of rupees)

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

Development Schemes—

(A)—Fourth Five-Year Plan—

2—Kangsabati Reservoir Project -

Suspense—

O	..	8.00	}			
R	..	88.95		96.95	-39.34	-1,36.29

The provision under this group-head was for the 'net' debit, as no separate provision was made in the budget for credit transactions (i. e., recoveries, etc.). The Department have been following the net system of voting for suspense transactions in this and some other cases, though the gross voting system has been adopted in the State from 1963-64 for all transactions (including suspense transactions under grant nos. 21 and 34 and for a portion under this grant).

The minus expenditure of Rs. 39.34 lakhs was the result of excess of credits over debits, due to exhibition of actuals on the 'net' system following the budget.

(ix) *Pro-rata distribution of establishment and tools and plant charges:* In an Irrigation division, works of different classes chargeable to capital and revenue and other heads of accounts are executed. The same establishment of the division supervises the construction and maintenance of all such works. It is not possible to calculate with accuracy the time spent by such establishment for the supervision of each class of works and apportion the pay, leave salary, etc., amongst the different heads of accounts according to the time spent. To arrive at the best approximation, the general principles for regulating establishment charges are that—

- (a) the entire charges of a division are, in the first instance, booked under a single major head of account, and
- (b) before closing the accounts of the year, the net expenditure after deducting the percentage recoveries made for works done for other Governments, departments, local bodies, etc., in each branch of the Irrigation and Waterways Department is apportioned amongst the major heads to which the cost of work is chargeable in proportion to the works outlay, excluding outlay on works executed by 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 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 1967-68 :—

Major head	Establishment	Tools and plant
	In lakhs of rupees)	
43—Irrigation, etc., (Commercial)	8.09	0.82
44—Irrigation, etc., (Non-Commercial).. ..	27.22	4.08
99—Capital Outlay etc., (Commercial).. ..	16.86	1.93
100—Capital Outlay etc., (Non-Commercial)	8.53	1.01
42—Multipurpose River Schemes	0.74	..
98—Capital Outlay on Multipurpose River Schemes	0.74	..
Total	62.18	7.84

(x) *Review of establishment and tools and plant charges of the Irrigation and Waterways Department*: The gross charges of establishment and tools and plant of the Irrigation and Waterways Department during the year, excluding those incurred on special establishment entertained for River Research Institute and Mayurakshi and Kangsabati Reservoir Projects as well as for collection of revenue, were Rs. 96.29 lakhs and Rs. 6.13 lakhs respectively, i. e., 30.20 per cent. and 1.92 per cent. respectively of the total works outlay of Rs. 3,18.79 lakhs.

Rs 0.29 lakh were recovered during the year as establishment charges for work done on behalf of private bodies, etc. The net establishment and tools and plant charges thus were Rs 96.00 lakhs and Rs. 6.13 lakhs respectively (30.11 per cent. and 1.92 per cent. of the total works outlay). The percentages of net establishment and tools and plant charges to works outlay for 1965-66, 1966-67 and 1967-68 are indicated in the following table :—

	Works outlay	Estab- lishment charges	Percentage to works outlay	Tools and plant charges	Percentage to works outlay
(In lakhs of rupees)					
43—Irrigation					
1965-66	18.96	7.07	37.28	0.66	3.49
1966-67	22.61	4.48	19.81	0.52	2.30
1967-68	28.55	8.08	28.30	0.82	2.87
44—Irrigation					
1965-66	1,49.55	48.01	32.10	3.70	2.47
1966-67	1,74.69	52.81	30.23	1.31	0.75
1967-68	1,92.08	60.42	31.46	2.53	1.32
99—Capital Outlay					
1965-66	45.16	7.63	16.90	1.12	2.48
1966-67	58.38	10.31	17.66	1.46	2.50
1967-68	44.77	18.60	41.55	1.77	3.95
100—Capital Outlay					
1965-66	53.37	7.39	13.84	0.97	1.82
1966-67	40.32	6.21	15.40	0.67	1.66
1967-68	53.39	8.90	16.67	1.01	1.89

(xi) *Suspense* : The expenditure in the grant includes (—) Rs. 48.06 lakhs (net) booked under "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 1967-68 under this minor head were under the detailed heads (1) Purchases, (2) Stock, (3) Miscellaneous Public Works Advances, and (4) Workshop Suspense. The transactions under each of these detailed heads are explained below :—

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

- (2) *Stock* : The head is charged with all expenditure connected with the acquisition of stock of materials and with all manufacture operations. It is credited with the value of material issued to works or sold or otherwise disposed of and the balance represents the book value of the material in stock plus the unadjusted charges, etc., connected with the manufacture.
- (3) *Miscellaneous Public Works Advances* : These are of four kinds :
- Sales on credit,
 - Expenditure incurred on deposit works in excess of deposit received,
 - Losses, retrenchments, errors, etc., and
 - Other items.

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

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

The transactions under each unit of suspense during 1967-68 are given below :—

Major head	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
(In lakhs of rupees)					
42—Multipurpose River Schemes—					
C—Other Revenue Expenditure—					
Mayurakshi Reservoir Project—					
Purchases ..	2.32	0.86	0.70	0.16	2.48
Stock	0.83	0.85	0.86	-0.01	0.82
Miscellaneous Public Works Advances ..	-0.17	0.01	0.01	..	-0.17
Total ..	2.98	1.72	1.57	0.15	3.13
Damodar Valley Project—					
Purchases ..	-3.10	5.16	4.64	0.52	-2.58
Stock	4.12	3.96	4.41	-0.45	3.67
Miscellaneous Public Works Advances ..	4.50	1.57	2.91	-1.34	3.16
Total ..	5.52	10.69	11.96	-1.27	4.25

Grant No. 33—Irrigation—concl'd.

Major head	Opening balanoo	Debits during the year	Credits during the year	Net actuals	Closing balance
(In lakhs of rupees)					
44—Irrigation, Navigation, Embankment and Drain- age Works (Non-Comm- ercial)—					
Purchases ..	—34·22	32·36	41·22	—8·86	—43·08
Stock	40·65	23·10	22·25	0·85	41·50
Miscellaneous Public Works Advances ..	13·50	1·80	1·45	0·35	13·85
Total ..	19·93	57·26	64·92	—7·66	12·27
98—Capital Outlay on Multipurpose River Schemes—Mayurakshi Reservoir Project—Dam and Reservoir—					
Purchases ..	—7·34	0·16	0·25	—0·09	—7·43
Stock	—0·39	0·18	0·20	—0·02	—0·41
Miscellaneous Public Works Advances ..	26·91	0·02	0·02	..	26·91
Total ..	19·18	0·36	0·47	—0·11	19·07
98—Capital Outlay on Multipurpose River Schemes—Mayurakshi Reservoir Project—					
Barrage and Irrigation—					
Purchases ..	—12·81	2·73	2·69	0·04	—12·77
Stock	3·10	2·31	2·22	0·09	3·19
Miscellaneous Public Works Advances ..	14·12	0·13	0·09	0·04	14·16
Total ..	4·41	5·17	5·00	0·17	4·58
Kingsabati Reservoir Project—					
Purchases ..	—1,59·29	52·39	96·00	—43·61	—2,02·90
Stock	1,28·22	62·39	60·16	2·23	1,30·45
Miscellaneous Public Works Advances ..	7·90	5·56	3·52	2·04	9·94
Total ..	—23·17	1,20·34	1,59·68	—39·34	—62·51

Grant No. 34—Public Works.

83

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "50—Public Works."			
	Rs.		
Voted—			
Original ..	18,04,88,000	} 18,04,88,000	13,95,95,975
Supplementary ..	..			-4,08,92,025
Amount surrendered during the year (March 1968) ..	..	..	3,15,99,712
Charged—			
Original ..	12,38,000	} 17,36,000	17,27,967
Supplementary ..	4,98,000			-8,033
Amount surrendered during the year ..	..	..	Nil

Notes and comments—

Voted grant

(i) The saving of Rs. 4,08.92 lakhs formed 23 per cent. of the total provision. Of this, Rs. 92.92 lakhs remained unsurrendered.

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

	Total grant	Actual expenditure	Excess + Saving—
--	-------------	-----------------------	---------------------

(In lakhs of rupees)

B—Original Works—

Communications—

O ..	2,55.02	} 1,24.04	1,30.66	+6.62
R ..	-1,30.98			

The net saving of Rs. 1,24.36 lakhs (49 per cent. of the original provision) was attributed mainly to smaller programme of work on—

(a) construction of lateral roads, due to smaller allotment of funds by the Government of India (Rs. 1,03.44 lakhs), and

(b) Central Road Fund Works, mainly due to non-finalisation of land acquisition proceedings and non-availability of road materials (Rs. 20.71 lakhs).

			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
G—Grants-in-aid—					
O	..	53.89	40.00	39.35	-0.65
R	..	-13.89			

The total saving of Rs. 14.54 lakhs (27 per cent. of the original provision) was mainly due to discontinuance of payment of adhoc grants to local bodies in lieu of rates and taxes and payment of the usual rates and taxes from the group-head "D—Repairs" with effect from 1st April 1967 in pursuance of a judgement of the Supreme Court.

I—Suspense—

O	..	8,37.00	6,97.33	5,96.75	-1,00.58
R	..	-1,39.67			

Out of the total saving of Rs. 2,40.25 lakhs (29 per cent. of the original provision) saving of Rs. 46.00 lakhs was due to less debits. Reasons for the balance saving were not furnished by the controlling officer.

J—Development Schemes—

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

O	..	85.00	22.30	13.81	-8.49
R	..	-62.70			

The total saving of Rs. 71.19 lakhs (84 per cent. of the original provision) was attributed mainly to cut in expenditure on the maintenance of roads and buildings constructed during the Third Five-Year Plan period, as a measure of economy.

In the preceding year, saving under this group-head formed 84 per cent. of the provision.

J(3)—Centrally-sponsored Schemes
and Committed Expenditure—

O	..	7.00	1.89	0.12	-1.77
R	..	-5.11			

The total saving of Rs. 6.88 lakhs (98 per cent. of the original provision) was mainly due to observance of economy in expenditure on maintenance of—

- (a) "Feeder Roads in Coalfield Areas" (Rs. 3.89 lakhs), and
 (b) "Buildings constructed under Centrally-sponsored Schemes outside the State Plan" (Rs. 2.99 lakhs).

In the preceding year, saving under this group-head formed 98 per cent. of the provision.

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

		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
E—Establishment—				
O	1,25.00	..	1,42.35	1,52.94
R	17.35			
				+10.59

Rs. 17.35 lakhs were provided by reappropriation in March 1968, mainly for payment of additional dearness and other allowances. Reasons for the final excess were not furnished by the controlling officer.

In the preceding year also, there was an uncovered final excess of Rs. 12.35 lakhs under this group-head.

Charged appropriation

The following is a case of substantial saving :—

		Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
G—Grants-in-aid—				
O	2.33	..	..	0.33
R	-2.33			
				+0.33

The net saving of Rs. 2.00 lakhs (86 per cent. of the provision) was stated to be for the same reasons explained under "G—Grants-in-aid (voted)".

(i) *Review of 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 1967-68 were Rs. 1,54.80 lakhs and Rs. 18.82 lakhs respectively (18.45 per cent. and 2.24 per cent. respectively of the total works outlay of Rs. 8,38.93 lakhs).

Rs. 20.90 lakhs and Rs. 2.60 lakhs were recovered as 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 1965-66, 1966-67 and 1967-68 are compared below :—

Year	Works outlay	Establishment charges	Percentage to works outlay	Tools and plant charges	Percentage to works outlay
(In lakhs of rupees)					
1965-66	15,15.75	76.24	5.03	9.44	0.62
1966-67	11,54.15	1,04.84	9.08	14.87	1.29
1967-68	8,38.93	1,33.90	15.96	16.2	1.93

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

The amount received by the State Government as subvention is initially credited as grant-in-aid from Central Government and an equal amount transferred to the deposit account "Subvention from Central Road Fund" against provision in the grant.

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 Rs. 26.30 lakhs booked under "B—Original Works—Communications" which was met from the deposit account.

Rs. 92.73 lakhs were received during the year as subvention from the Central Road Fund.

The balance at the credit of the fund on 31st March 1968 was Rs. 68.24 lakhs. An account of the transactions of the fund for 1967-68 is given in statement no. 16 at page 117 of the Finance Accounts 1967-68.

(iii) *Suspense*: The expenditure in the grant includes Rs. 5,98.38 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 80—81 in Note (xi) 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	Closing balance
(In lakhs of rupees)				
50—Public Works—				
<i>Voted—</i>				
Purchases ..	—10,82.11	3,59.98	2,31.31	—9,53.44
Stock ..	1,81.44	1,88.33	1,98.53	1,71.24
Miscellaneous Public Works Advances ..	4,28.23	48.44	1,01.30	3,75.37
Total ..	—4,72.44	5,96.75	5,31.14	—4,06.83
<i>Charged—</i>				
Purchases ..	—0.58	1.20	1.04	—0.42
Stock ..	0.14	0.37	0.32	0.19
Miscellaneous Public Works Advances ..	0 61	0 06	0.08	0.59
Total ..	0.17	1.63	1.44	0.36

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major heads "51-A—Greater Calcutta Development Scheme" and "106-A—Capital Outlay on Greater Calcutta Development Scheme."			
	Rs.		
Original ..	2,99,26,000	2,99,26,000	1,40,71,200
Supplementary ..	..	
Amount surrendered during the year (March 1968) ..	..	..	1,24,69,112

Notes and comments—

(i) Out of the unutilised amount of Rs. 1,58.55 lakhs (53 per cent. of the grant) Rs. 1,24.69 lakhs only were surrendered and that too on the last working day of the financial year.

In the preceding three years also, there were substantial savings in this grant, forming 36 per cent. (1966-67), 48 per cent. (1965-66) and 58 per cent. (1964-65) of the provision.

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

			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
“106-A—Capital Outlay on Greater Calcutta Development Scheme.”					
D-Development Schemes—					
D(i)—Fourth Five-Year Plan—					
D(i)(a)—Special Projects—					
D(i)(a)6—Kalyani Bridge—					
O	..	10.50	}	..	..
R	..	—10.50			
D(ii)—Centrally-sponsored Schemes (New Schemes)—					
D(ii)(a)—Special Projects—					
D(ii)(a)2—Kalyani Bridge—					
O	..	10.50	}	..	..
R	..	—10.50			

The non-utilisation of the entire provision under the foregoing two group-heads was due to cut in expenditure imposed by Government due to financial stringency.

D(i)—Fourth Five-Year Plan—

D(i)(a)—Special Projects—

D(i)(a)9—Kona Township Scheme—

O	..	10.00	}
R	..	—10.00			

The non-utilisation of the entire provision was stated to be due to non-execution of the scheme as a post-budget decision of Government.

			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
D(ii)—Centrally-sponsored Schemes					
(New Schemes)—					
D(ii)(a)—Special Projects—					
D(ii)(a)1—Scheme for improvement of traffic conditions near Howrah Railway Station area—					
O	..	10.00	} 3.67	..	-3.67
R	..	-6.33			

The surrendered amount of Rs. 6.33 lakhs was stated to be mainly due to non-finalisation of revised drawing and design. Reasons for the final saving of Rs.3.67 lakhs were not furnished by the controlling officer.

(iii) Under the following group-heads provision was not utilised to a substantial extent :—

			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
“51-A—Greater Calcutta Development Scheme.”					
A-Development Schemes—					
A(i)—Fourth Five-Year Plan—					
A(i)(a)—Special Projects—					
A(i)(a)1—Emergency Water Supply Scheme—					
O	..	57.95	} 60.42	41.62	-18.80
R	..	2.47			
Reasons for the final saving of Rs. 18.80 lakhs were not furnished by the controlling officer.					
A(i)(a)3—Other Schemes—					
O	..	9.33	} 6.06	7.17	+1.11
R	..	-3.27			

Of the net saving of Rs. 2.16 lakhs (23 per cent. of the original provision), saving of Rs. 1.33 lakhs was due to non-receipt of Government of India's approval for the scheme "Water Supply Scheme in South Dum Dum Municipality".

	Total grant	Actual expenditure	Excess + Saving—
--	-------------	--------------------	------------------

(In lakhs of rupees)

"106-A—Capital Outlay on Greater Calcutta Development Scheme."

D-Development Schemes—

D(i)-Fourth Five-Year Plan—

D(i)(a)—Special Projects—

D(i)(a)1—Drainage Scheme—

O	..	20.00	}	16.84	10.98	—5.86
R	..	—3.16				

Of the total saving of Rs. 9.02 lakhs (45 per cent. of the original provision), saving of Rs. 3.16 lakhs was due to cut in expenditure imposed by Government due to financial stringency. Reasons for the final saving of Rs. 5.86 lakhs were not furnished by the controlling officer.

D(i)(a)3—Scheme for Work-cum-Living Centre at Manicktolla—

O	..	10.00	}	5.44	0.33	—5.11
R	..	—4.56				

Of the total saving of Rs. 9.67 lakhs (97 per cent. of the original provision), saving of Rs. 4.56 lakhs was due to delay in according administrative approval to the scheme. Reasons for the final saving of Rs. 5.11 lakhs were not furnished by the controlling officer.

In the previous year, the entire provision (Rs. 10.00 lakhs including State share) in respect of this scheme remained unutilised due to late receipt of approval of Planning Commission.

D(i)(a) 4—Calcutta Dum Dum Superhighway—

O	..	10.00	}	1.27	0.14	—1.13
R	..	—8.73				

D(i)(a) 7—Underground Drainage Scheme for part of Cossipore-Dum Dum Sewerage Scheme—

O	..	17.50	}	14.02	2.53	—11.49
R	..	—3.48				

			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
D(i) (a) 8—Tollygunge Drainage and Sewerage Scheme—					

O	..	13.00	} 1.05	1 03	—0 02
R	..	—11.95			

In the foregoing three cases, reasons neither for the surrender of amounts nor for the final savings were furnished by the controlling officer.

D(i)(a) 10—Development of Gas
Distribution System in Calcutta—

O	..	10.00	} 6.65	6.47	—0.18
R	..	—3.35			

The total saving of Rs. 3.53 lakhs (35 per cent. of the original provision) was mainly due to non-execution of works relating to (i) repair and renovation of a gas holder owing to non-finalisation of tenders and (ii) extension of gas mains owing to fall in production of gas at Durgapur.

D(i)(a)12—Other Schemes—

O	..	54.00	} 16.79	9.86	—6.93
R	..	—37.21			

Of the total saving of Rs. 44.14 lakhs (82 per cent. of the original provision), saving of Rs. 37.21 lakhs was attributed to—

(a) non-implementation of the schemes—

- (i) "Barrackpore Kalyani Expressway", "Traffic Operation Plan in Calcutta" and "Widening of Deshpran Sasmal Road" due to cut in expenditure imposed by Government owing to financial stringency (Rs. 7.68 lakhs),
- (ii) "Removal of water logging in Calcutta (Strand Road)" due to failure on the part of the executing agency to take up the scheme (Rs. 6.00 lakhs),
- (iii) "Water Treatment Plant at Taratolla" due to delay in land acquisition proceedings (Rs. 5.00 lakhs),
- (iv) "Improvement of Bantala-Kulti Outfall System" due to non-availability of suitable parts for repair works (Rs. 2.00 lakhs),
- (v) "Improvement of traffic circulation in Sealdah Station area" due to non-finalisation of detailed plans and estimate (Rs. 1.34 lakhs), and

92 **Grant No. 35—Greater Calcutta Development Scheme (All voted)—contd.**

(b) partial implementation of the schemes—

- (i) "Link Road between the Jessore Road and the Dum Dum Superhighway" due to cut in expenditure imposed by the Government owing to its stringent financial position (Rs. 6.80 lakhs),
- (ii) "Tollygunge Panchannagram Drainage Scheme" due to non-acquisition of land on account of public opposition (Rs. 4.64 lakhs), and
- (iii) "Lighting arrangement of the Calcutta-Dum Dum Superhighway", "Final Design Study for Mass Transit" and "Patipukur Township Sewerage Scheme" (Rs. 3.75 lakhs).

Reasons for the final saving of Rs. 6.93 lakhs were not furnished by the controlling officer.

	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
D(ii)—Centrally-sponsored Schemes (New Schemes)—			
D(ii)(a)—Special Projects—			
D(ii)(a)3—Other Schemes—			
O .. 6.14	0.86	1.39	【+0.53
R .. -5.28			

The net saving of Rs. 4.75 lakhs (77 per cent. of the original provision) was attributed mainly to non-implementation of the schemes—

- (i) "Traffic Operation Plan for Calcutta", "Barrackpore-Kalyani Expressway" and "Widening of Deshpran Sasmal Road" due to cut in expenditure imposed by Government for financial stringency of the State (Rs. 3.82 lakhs), and
- (ii) "Improvement of traffic circulation in Sealdah Station area" due to non-finalisation of detailed plans and estimate (Rs. 0.66 lakh).

(iv) The following is a case of failure on the part of the Department to reappropriate funds to the relevant group-head consequent on a post-budget decision to book expenditure under the latter group-head :—

	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
"51-A—Greater Calcutta Development Scheme."			
A-Development Schemes—			
A(i)—Fourth Five-Year Plan—			
A(i)(a)—Special Projects—			
A(i)(a)2—Organisational Expenses of C.M.P.O.—			
O .. 30.00	31 66	..	—31.36
R .. 1.66			

Grant No. 35—Greater Calcutta Development Scheme (All voted)—contd. 93

	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
“106-A—Capital Outlay on Greater Calcutta Development Scheme.”			
D—Development Schemes—			
D(i)—Fourth Five-Year Plan—			
D(i)(a)—Special Projects—			
D(i)(a)11—Organisational Expenses of the Calcutta Metropolitan Planning Organisation—	—	41.94	+41.94

The entire provision of Rs. 31.66 lakhs in the former head remained unutilised due to booking of expenditure on organisational expenses of the Calcutta Metropolitan Planning Organisation under the capital head within the grant in pursuance of a post-budget decision of Government. The provision was, however, not transferred to the latter head by reappropriation to cover the excess (Rs. 41.94 lakhs). Reasons for the real uncovered excess (Rs. 10.28 lakhs) under the latter head were not furnished by the controlling officer.

(v) The following are cases of expenditure without provision of funds :—

	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
“51-A—Greater Calcutta Develop- ment Scheme.”			
A—Development Schemes—			
A(ii)—Centrally-sponsored Schemes (New schemes)—			
A(ii)(a)—Special Projects—			
A(ii)(a)1—Emergency Water Supply Scheme	—	3.06	+3.06
“106-A—Capital Outlay on Greater Calcutta Development Scheme.”			
D—Development Schemes—			
D(i)—Fourth Five-Year Plan—			
D(i)(a)—Special Projects—			
D(i)(a)5—Improvement of Calcutta Maidan Area—	..	3.28	+3.28

94 Grant No. 35—Greater Calcutta Development Scheme (All voted)—concl'd.

In the foregoing cases the expenditure remained wholly uncovered although there was scope for providing funds by reappropriation in view of overall saving of Rs. 1,58.55 lakhs in the grant. Reasons for non provision of funds were not furnished by the controlling officer.

(vi) In the following group-head, reduction of provision by reappropriation on the last working day of the financial year proved excessive :—

			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
“106 A—Capital Outlay on Greater Calcutta Development Scheme.”					
D—Development Schemes—					
D(i)—Fourth Five Year Plan— ..					
D(i)(a)—Special Projects—					
D(i)(a)2—Scheme for improvement of traffic conditions near Howrah Railway Station area—					
O	..	15.00	7.33	10.89	+3.56
R	..	—7.67			

The expenditure fell short of the original provision by Rs. 4.11 lakhs only. The Department surrendered Rs. 7.67 lakhs mainly due to non-finalisation of revised drawing and design. This converted the saving into a final excess of Rs. 3.56 lakhs, reasons for which were not furnished by the controlling officer.

Grant No. 36—Ports and Pilotage (All voted).

			Total grant	Actual expenditure	Excess+ Saving—
			Rs.	Rs.	Rs.
Major head “53—Ports and Pilotage.” ..					
Rs.					
Original	..	21,71,000	21,71,000	21,16,625	—54,375
Supplementary		—			
Amount surrendered during the year (March 1968)			..	..	57,778

Grant No. 37—Road and Water Transport Schemes.

95

		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 ..	82,17,000	} 82,17,000	67,08,182	—15,08,818
Supplementary ..				
Amount surrendered during the year (March 1968) ..		..	..	12,77,928
Charged—				
Original ..	4,80,000	} 4,80,000	4,03,000	—77,000
Supplementary ..				
Amount surrendered during the year ..		..	..	Nil

Notes and comments—

Voted grant

(i) In the preceding five years, saving under this grant ranged between 25 per cent. and 63 per cent. of the total provision.

(ii) The saving during 1967-68 occurred mainly under the following group-heads :—

		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
Major head "57—Road and Water Transport Schemes."				
A—Road Transport—				
A-1—State Transport Services in Durgapur—				
A-1(i)—Working Expenses—				
A-1(i)(b)—Operation—				
O ..	53.06	} 47.71	46.94	—0.77
R ..	—5.35			

The total saving of Rs. 6.12 lakhs was attributed to operation of smaller number of buses than anticipated due to late receipt of buses.

		Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)		
Major head "114—Capital Outlay on Road and Water Transport Schemes."				
D—Development Schemes—				
D(a)—Fourth Five-Year Plan—				
D(a)-I—Road Transport—				
O	..	23.41	18.45	18.56
R	..	-4.96		
} +0.11				

The net saving of Rs. 4.85 lakhs was due to—

- (a) non-construction of a pedestrian subway in the Dalhousie Square, Calcutta, owing to difficulties in the diversion of the sewerage line and underground electric cables (s. 2.56 lakhs), and
- (b) non-payment to the Calcutta State Transport Corporation of cost of body building of buses of the Durgapur State Transport Service owing to non-settlement of the rates (Rs. 6.65 lakhs), partly counterbalanced by excess expenditure on certain other items (Rs. 4.36 lakhs).

In the previous year, saving under this group-head formed 38 per cent. of the provision.

Grant No. 38—Famine Relief.

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head "64—Famine Relief."				
		Rs.		
Voted—				
Original	..	5,44,28,000	9,99,50,000	8,79,58,880
Supplementary	..	4,55,22,000		
} -1,19,91,120				
Amount surrendered during the year (March 1968)	..	..	..	18,35,606
Charged—				
Original	..	..	2,080	..
Supplementary	..	2,080		
} -2,080				
Amount surrendered during the year	..	..	..	Nil

Notes and comments—

Voted grant

(i) The saving of Rs. 1,19.91 lakhs formed 26 per cent. of the supplementary grant of Rs. 4,55.22 lakhs obtained in March 1968. The supplementary grant thus proved excessive.

Of the saving of Rs. 1,19.91 lakhs, only Rs. 18.36 lakhs were surrendered and that too on the last working day of the financial year.

(ii) In the preceding year, saving under this grant formed 26 per cent. of the total provision.

(iii) Under the following group-heads, supplementary grant obtained in March 1968 mainly for meeting the cost of large scale relief operations due to acute drought in 1966-67 and heavy flood in one district in 1967-68 proved entirely unnecessary :—

	Total grant	Actual expenditure	Excess + Saving —
			(In lakhs of rupees)
A—Famine Relief—			
A(2)—Gratuitous Relief—			
A(2)(7)—Free or concessional supply of seeds—			
O	.. 6.00	} 34.00	} 0.47
S	.. 38.65		
R	.. -10.65		
			-33.53

The surrender of Rs. 10.65 lakhs on 30th March 1968 was due to less demand from the local officers; reasons for the final saving were not furnished by the controlling officer.

A(3)—Miscellaneous—

(i) Expenditure on Relief Works—

O	.. 1,50.00	} 1,64.00	} 1,43.72
S	.. 33.00		
R	.. -19.00		
			-20.28

Of the total saving of Rs. 39.28 lakhs (21 per cent. of the total provision), saving of Rs. 14.20 lakhs was due to less requirement of relief works consequent on harvesting operations. Reasons for the balance saving were not furnished by the controlling officer.

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

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

A(1)—Salaries and Establishment—

A(1)(e)—Distribution of seeds—

O	..	12.06	} 40.73	35.38	-5.35
S	..	32.56			
R	..	-3.89			

The total saving of Rs. 9.24 lakhs formed 21 per cent. of the total provision. Of this, the surrender of Rs. 3.89 lakhs was due to less demand from the local officers. Reasons for the final saving were not furnished by the controlling officer.

A(1)(g)—Supply of pumpsets for lift irrigation in flood-affected areas—

S	..	10.00	} 8.26	7.59	-0.67
R	..	-1.74			

Of the total saving of Rs. 2.41 lakhs (24 per cent. of the provision obtained by supplementary grant), saving of Rs. 1.74 lakhs was due to non-completion of necessary formalities in a few cases; reasons for the final saving were not furnished by the controlling officer.

A(2)—Gratuitous Relief—

A(2)(2)—In other ways—

O	..	5.30	} 25.49	20.09	-5.40
S	..	29.00			
R	..	-8.81			

Of the total saving of Rs. 14.21 lakhs (41 per cent. of the original and supplementary provision), the surrender of Rs. 8.81 lakhs was due to less disbursement of house building and house repairing grants in flood-affected areas owing to non-completion of necessary enquiries, less demand from flood-affected people for supply of clothings, cost of shifting, tools, implements, etc.

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

			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
A(2)(11)—Expenditure on account of running cheap canteens—					
S	..	3.00	3.55	1.11	-2.44
R	..	0.55			

Reasons for the final saving of Rs. 2.44 lakhs were not furnished by the controlling officer.

A(2)(12)—Grants-in-aid to educational institutions for remission of tuition fees in the drought/flood-affected areas—

S	..	50.00	36.45	9.79	-26.66
R	..	-13.55			

Of the total saving of Rs. 40.21 lakhs (80 per cent. of the provision obtained by supplementary grant), saving of Rs. 4.85 lakhs was due to less payment of grants owing to non-completion of necessary enquiries. Reasons for the balance saving were not furnished by the controlling officer.

(v) Under the following group-heads, additional funds provided by reappropriation proved excessive/entirely unnecessary :—

			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
A(2)(3)—Doles in cash and kind—					
O	..	2,20.00	3,83.37	3,52.32	-31.05
S	..	1,30.00			
R	..	33.37			

Rs. 33.37 lakhs were provided by reappropriation on the last few days of the financial year, mainly for large scale relief operations due to drought and flood and payment of arrear bills for cost of foodgrains.

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

			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
A(5)—Works—					
A(5)(iv)—Provision for drinking water due to natural calamities—					
O	..	0.50	8.01	2.81	—5.20
S	..	4.17			
R	..	3.34			

Rs. 3.34 lakhs were provided by reappropriation on 30th March 1968 for special water supply arrangements; reasons for the final saving were not furnished by the controlling officer.

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

			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
A(1)(a)—Isolated workhouse and normal relief operations—					
O	..	35.34	84.18	1,12.52	+28.34
S	..	41.10			
R	..	7.74			

The supplementary grant of Rs. 41.10 lakhs was obtained in March 1968 and the additional funds of Rs. 7.74 lakhs were provided by reappropriation mostly in the month of March 1968. Reasons for the final excess were not furnished by the controlling officer.

(vii) *Famine Insurance Fund*: The expenditure in the grant includes 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 relief of famine and distress caused by serious drought, flood, earthquake and other natural calamities. The fund is credited with contributions made by Government from time to time and the interest on the securities in which the sums at credit of the fund are invested. The expenditure to be met from the fund is initially debited to this grant and is transferred to the fund account before the close of the accounts of the year.

During 1967-68 Rs. 80 lakhs were paid by Government as contribution to the fund and an equal amount was debited to it as expenditure met from the fund.

The balance at the credit of the fund on 31st March 1968 was Rs. 20.02 lakhs in investment and Rs. 4.77 lakhs in cash.

An account of the transactions of the fund is given in statements no. 16 at page 114 of the Finance Accounts 1967-68.

	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 .. 2,12,17,000	} 2,12,17,000	2,61,50,726	+49,33,726
Supplementary ..			
Amount surrendered during the year (March 1968) ..	..	..	9,02,568
Charged—			
Original .. 4,37,000	} 4,37,000	4,77,229	+40,229
Supplementary ..			
Amount surrendered during the year (March 1968) ..	..	..	26,931

Notes and comments—

Voted grant

(i) The excess of Rs. 49,33,726 over the grant requires to be regularised.

(ii) The surrender of Rs. 9.03 lakhs on the last working day of the financial year proved wrong in view of the excess.

(iii) The excess was the net result of excess of Rs. 59.27 lakhs under 6 sub-heads partly counterbalanced by saving of Rs 0.90 lakh under 11 other sub-heads and surrender of Rs. 9.03 lakhs made on 30th March 1968. The sub-heads under which the excess occurred are given in Appendix I.

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

	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
"65—Pensions and Other Retirement Benefits."			
A—Superannuation and retired allowances—			
O 1,64.50	} 1,54.00	2,04.29	+50.29
R , -10.50			

The net excess of Rs. 39.79 lakhs formed 24 per cent. of the original provision and was due to payment of additional ad-hoc increase from the 1st July 1967, increase in the number of pensioners and adjustment of arrear pensions paid in other States.

			Total grant	Actual expenditure	Excess + Saving—	
			(In lakhs of rupees)			
D—Gratuities—						
O	31.15	32.25	38.92	+6.67
R	..	..	1.10		

The total excess of Rs. 7.77 lakhs (one-fourth of the original provision) was due to increase in the number of gratuity cases and adjustment of arrear gratuities paid in other States.

Charged appropriation

(i) The excess of Rs. 40,229 over the appropriation also requires to be regularised.

(ii) The excess was the net result of excess of Rs. 0.74 lakh under 2 sub-heads partly counterbalanced by saving of Rs. 0.07 lakh under 3 other sub-heads and surrender of Rs. 0.27 lakh made on 30th March 1968.

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

(iii) In the preceding year also, excess occurred under this appropriation.

Grant No. 40—Privy Purses and Allowances of Indian Rulers (All voted).

			Total grant	Actual expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
Major head "67—Privy Purses and Allowances of Indian Rulers."					
		Rs.	1,65,000	1,43,184	-21,816
Original ..	..	1,50,000			
Supplementary	..	15,000			
Amount surrendered during the year (March 1968)					
		..	..	..	3,000

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

103

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head "68—Stationery and Printing."				
	Rs.			
Original ..	1,15,32,000	} 1,15,32,000	1,01,96,345	-13,35,655
Supplementary ..	..		
Amount surrendered during the year (March 1968) ..	..	..	..	4,30,882

Notes and comments—

(i) Out of the saving of Rs. 13.36 lakhs, only Rs. 4.31 lakhs were surrendered and that too on the last working day of the financial year.

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

	Total grant	Actual expenditure	Excess + Saving—
--	-------------	-----------------------	---------------------

(In lakhs of rupees)

D—Purchase of Stationery Stores—

O ..	45.00	} 40.00	31.22	-8.78
R ..	-5.00			

The total saving of Rs. 13.78 lakhs (31 per cent. of the provision) was attributed mainly to (i) non-receipt of debits for stationery stores (Rs. 5.00 lakhs), and (ii) non execution of orders by the paper mills (Rs. 8.00 lakhs).

In the preceding year, saving under this group-head formed 24 per cent. of the provision.

Grant No. 42—Forest.

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "70—Forest."			
Voted—			
	Rs.		
Original ..	2,71,92,000	2,71,92,000	2,57,11,383
Supplementary ..	..			-14,80,617
Amount surrendered during the year (March 1968) ..	..	..	9,89,810
Charged—			
Original ..	..	18,563	14,942
Supplementary ..	18,563			-3,621
Amount surrendered during the year ..	..	..	Nil

The expenditure shown in the charged appropriation does not include Rs. 383 met out of an advance from the Contingency Fund obtained in August 1967 but not recouped to the Fund till the close of the year.

Notes and comments—**Voted grant**

Substantial provision remained unutilised under the following:—

Total grant	Actual expenditure	Excess + Saving—
-------------	-----------------------	---------------------

(In lakhs of rupees)

F—Development Schemes—**F(i)—Fourth Five-Year Plan—**

O ..	93.23	76.92	72.58	-4.34
R ..	-16.31			

The total saving of Rs. 20·65 lakhs (22 per cent. of the provision) was attributed mainly to—

- (i) non-finalisation of proposals for establishment of a Particle Board Plant and shifting of Government Saw Mills, Siliguri, at the new Broad-Gauge site under the scheme "Timber Operation and Forest Utilisation" (Rs. 9·95 lakhs),
- (ii) cut in expenditure imposed by Government and delay in starting construction of Mahananda Weir under the scheme "Nature Conservation" (Rs. 7·90 lakhs), and
- (iii) less extensive rehabilitation work for technical reasons under the scheme "Rehabilitation of Degraded Forests" (Rs. 5·80 lakhs).

The above savings were partly counterbalanced by excess expenditure on some other schemes.

In the preceding year, saving under this group-head formed 30 per cent. of the original provision.

—————

Grant No. 43—Miscellaneous—Contributions.

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "71—Miscellaneous."			
	Rs.		
Voted—			
Original ..	2,49,71,000	} 3,48,97,000	3,11,69,769
Supplementary ..	99,26,000		
			-37,27,231
Amount surrendered during the year (March 1968) ..	..	..	34,35,843
Charged—			
Original ..	9,43,000	} 9,43,000	8,85,316
Supplementary ..	..	
			-57,684
Amount surrendered during the year (March 1968) ..	..	..	61,812

Notes and comments—

Voted grant

(i) In view of the saving of Rs. 37·27 lakhs (forming 38 per cent. of the supplementary provision), the supplementary grant of Rs. 99·26 lakhs obtained in March 1968 proved excessive.

(ii) The supplementary grant proved excessive under the following group-head :—

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

B—Miscellaneous contributions—

O	..	2,45·22	}	3,10·29	3,07·32	-2·97
S	..	99·26				
R	..	-34·19				

The total saving of Rs. 37·16 lakhs (37 per cent. of the supplementary provision) was mainly due to less payment of grants to—

- (a) Calcutta Corporation for enhanced dearness allowance of their employees (Rs. 15·14 lakhs),
- (b) Zilla parishads in lieu of landlords' and tenants' share of cesses owing to non-receipt of cess demand from the Board of Revenue (Rs. 11·56 lakhs),
- (c) Zilla parishads from land revenue collections owing to less actual collection of land revenue (Rs. 2·59 lakhs),
- (d) Anchalik parishads from land revenue collections owing to less collection of land revenue (Rs. 2·28 lakhs), and
- (e) local bodies for implementation of the Minimum Wages Act (Rs. 1·70 lakhs).

In the preceding year also, substantial saving occurred and the supplementary grant proved unnecessary under this group-head.

Grant No 44—Miscellaneous—Other Miscellaneous Expenditure.

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	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 ..	13,39,49,000	} 13,39,49,000	12,08,75,500
Supplementary ..	..	
Amount surrendered during the year (March 1968) ..	..	..	50,35,066
Charged—			
Original ..	6,05,000	} 6,73,000	1,28,797
Supplementary ..	68,000		
Amount surrendered during the year (March 1968) ..	..	..	3,04,509

Notes and comments—

Voted grant

(i) Out of the unutilised amount of Rs. 1,30.74 lakhs, only Rs. 50.35 lakhs were surrendered and that too on the last working day of the financial year.

(ii) The shortfall under this grant ranged from 13 per cent. to 25 per cent. of the provision during the last four years.

(iii) Substantial provision remained unutilised under the following :—

Total grant	Actual expenditure	Excess+ Saving—
-------------	-----------------------	--------------------

(In lakhs of rupees)

"71—Miscellaneous."

M—Development Schemes—

M(i)—Fourth Five-Year Plan—

**M(i)(a)-Co-operation and Community
Development—**

O ..	41.17	} 12.12	4.63	-7.49
R ..	-29.05			

The provision was for payment of—

- (a) lump grant to Anchal Panchayats, and
 (b) grant to Anchal Panchayats for construction of Panchayat ghars and establishment of training centres for non-official functionaries of the Panchayati Raj and establishment of a training centre at Kalyani for training of officials.

The total saving of Rs. 36.54 lakhs (89 per cent. of the original provision) was mainly due to the programmes under the scheme being kept in abeyance either wholly or partially for administrative reasons.

Savings under this group-head in the preceding two years formed 72 per cent. and 21 per cent. of the provision.

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

M(i)(b)—Housing—

O	..	19.34	13.88	11.38	-2.50
R	..	-5.46			

The total saving of Rs. 7.96 lakhs (41 per cent. of the original provision) was mainly due to slow progress of work.

M(i)(c)—Miscellaneous—

O	..	72.34	69.12	64.07	-5.05
R	..	-3.22			

Of the total saving of Rs. 8.27 lakhs, saving of Rs. 3.22 lakhs was mainly due to non-opening/late opening of new Fire stations and non-purchase of accessories. Reasons for the final saving were not furnished by the controlling officer.

In the preceding two years, savings under this group-head formed 16 per cent. and 24 per cent. of the provision.

M(i)(d)—Social Welfare—

O	..	26.10	23.97	22.24	-1.73
R	..	-2.13			

The total saving of Rs. 3.86 lakhs was due to partial implementation of the programmes under the scheme owing mainly to non-availability of suitable land and buildings and tight financial position of the State.

Grant No. 44—Miscellaneous—Other Miscellaneous Expenditure—*contd.* 109

Savings under this group-head during the preceding two years formed 34 per cent. and 42 per cent. of the provision.

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

M(i)(f)—Other Schemes—

O ..	7.42			
R ..	-2.94			
	} 4.48	3.78	-0.70	

The total saving of Rs. 3.64 lakhs (49 per cent. of the provision), which was under "Information and Public Relations", was due to some of the schemes being dropped as a measure of economy, and non-implementation of others for various reasons.

In the preceding year, saving under this group-head formed 42 per cent. of the provision.

**M(ii)—Centrally-sponsored Schemes
(New Schemes)—**

M(ii)(f)—Other Schemes—

O ..	25.00			
R ..	-15.00			
	} 10.00	10.12	+0.12	

The entire provision was for "Rural Manpower Projects" which aimed at providing employment to the agricultural labourers during the agricultural slack season in projects which contributes to the increased agricultural production.

The net saving of Rs. 14.88 lakhs (60 per cent. of the provision) was due to the preoccupation of Block staff in relief work, food procurement and dehoarding drive.

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

M(iii)(c)—Social Welfare—

O ..	18.36			
R ..	-0.26			
	} 18.10	15.28	-2.82	

The total saving of Rs. 3.08 lakhs was mainly due to—

- (a) non-implementation of the scheme "Expansion and modernisation of the existing schools for the handicapped" (Rs. 2.25 lakhs), and
- (b) less number of cases than anticipated under the scheme "Pilot Scheme for old age pension" (Rs. 1.19 lakhs).

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

The savings were partly counterbalanced by excess under some other schemes.

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

“109—Capital Outlay on Other Works.”

Q—Development Schemes—

Q(i)—Fourth Five-Year Plan—

Q(i)(a)—Housing—

O	..	1,28.46	}	74.27	81.54	+7.27
R	..	—54.19				

The net saving of Rs. 46.92 lakhs (37 per cent. of the original provision) was due to—

- (a) less volume of work under “Kanchrapara Area Development Scheme” owing to merger of the Kalyani Engineering Organisation with the Construction Board Directorate (Rs. 26.73 lakhs),
- (b) partial implementation of the scheme “Integrated Subsidised Housing Scheme for Industrial Workers and Weaker Sections of the Community”, partly due to slow progress of work (Rs. 19.18 lakhs), and
- (c) slow progress of construction work in some of the projects under “Subsidised Industrial Housing” (Rs. 6.30 lakhs).

These savings were partly counterbalanced by excess expenditure under “Slum Clearance”.

Q(i)(b)—Miscellaneous—

O	..	29.44	}	13.93	19.16	+5.23
R	..	—15.51				

The net saving of Rs. 10.28 lakhs (35 per cent. of the original provision) was due to non-execution of the targetted development works under “Development of Digha” by the Public Works (Construction Board) Directorate.

Q(i)(d)—Tourism—

O	..	40.99	}	18.92	17.13	—1.79
R	..	—22.07				

The total saving of Rs. 23·86 lakhs (58 per cent. of the provision) was due mainly to less requirements by local officers as a result of non-implementation/partial implementation of the following schemes :—

Serial no.	Name of the scheme	Provision	Saving and its percentage to the provision
		(In lakhs of rupees)	
1.	Tourist Buses	4·00	3·79 (95)
2.	Development of Places of Tourist Interest ..	4·00	3·10 (77)
3.	Pavillion-cum-Rest House at Diamond Harbour	9·96	2·58 (26)
4.	Development of Hill Stations	2·00	2·00 (100)
5.	Motels	2·00	2·00 (100)
6.	Tourist Lodge at Malda	2·94	1·75 (59)
7.	Tourist Bungalow at Santiniketan	2·76	1·32 (48)
8.	Rest House at Berhampore	1·75	1·22 (70)
9.	Rest House at Darjeeling (Class II)	1·05	1·04 (99)
10.	Tourist Lodge at Massanjore	1·00	1·00 (100)

In the preceding year, saving under this group-head formed 25 per cent. of the provision.

	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
Q(i)(e)—Labour and Labour Welfare—			
O .. 6·75	1·91	1·87	-0·04
R .. -4·84			

The total saving of Rs. 4·88 lakhs (72 per cent. of the original provision) was mainly due to—

- (a) less expenditure as a measure of economy and non-construction of welfare centres owing to non-availability of land under the scheme "Model Labour Welfare Centres and Holiday Homes" (Rs. 2·72 lakhs), and
- (b) less expenditure as a measure of economy and non-completion of laboratory building under the scheme "Setting up of a Testing Laboratory for Examination of Boilers" (Rs. 2·07 lakhs).

In the preceding year, saving under this group-head formed 65 per cent. of the provision.

			Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)		
Q(i)(h)—Animal Husbandry—					
O	..	26.67	25.67	10.29	-15.38
R	..	-1.00			

The total saving of Rs. 16.38 lakhs (61 per cent. of the provision) was mainly due to—

- (a) less construction work under the schemes "Establishment of Cold Storage and Dressing Plant" and "Intensive eggs and poultry production-cum-marketing centres" (Rs. 5.47 lakhs),
- (b) less expenditure under the scheme "Intensive Cattle Development Blocks" partly due to revision of estimates by the Chief Engineer, Construction Board (Rs. 4.00 lakhs), and
- (c) decision to meet the cost of construction under the scheme "Expansion of Bacon Factory and Piggery Farm (Haringhata)" from other head (Rs. 3.00 lakhs).

Saving under this group-head in the preceding two years formed 46 per cent. and 64 per cent. of the provision.

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

			Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)		
"109—Capital Outlay on Other Works."					
Q—Development Schemes—					
Q(ii)—Centrally-sponsored Schemes (New Schemes)—					
Q(ii)(a)—Housing—					
O	..	15.90	10.61	..	-10.61
R	..	-5.29			

The entire provision was for "Slum Clearance". Of this, saving of Rs. 5.29 lakhs was attributed to slow progress of work on some of the projects. Reasons for the balance saving of Rs. 10.61 lakhs were not furnished by the controlling officer.

In the preceding year also, the entire provision of Rs. 13.80 lakhs under this group-head remained unutilised.

Q(ii)(b)—Tourism—					
O	..	5.00	..	..	..
R	..	-5.00			

The non-utilisation of the entire provision was due to non-implementation of the following schemes :—

- (a) Development of Hill Stations (Rs. 2·00 lakhs),
- (b) Tourist Lodge at Jaldapara (Rs. 1·00 lakh),
- (c) Tourist Lodge at Durgapur (Rs. 1·00 lakh), and
- (d) Motels (Rs. 1·00 lakh).

In the preceding year also, the entire provision of Rs. 9·03 lakhs remained unutilised under this group-head.

(v) The above savings were partly offset by additional expenditure under certain other heads, a portion of which was covered by reappropriation of saving. Some important instances are given below :—

	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
G—Charges in connection with the Village Panchayats Act—			
O ..	36·00		
R ..	9·97		
	} 45·97	54·34	+8·37

The additional funds provided by reappropriation in the last few days of the financial year were to cover enhancement of rates of remuneration of chowkidars and dafadars, increased dearness allowance for Anchal Panchayat secretaries and Government employees posted in District Offices and Headquarters, and creation of certain posts. Reasons for the final excess were not furnished by the controlling officer.

“109—Capital Outlay on Other Works.”

P—Other Schemes—

P(16)—Salt Lake Reclamation Scheme—

O ..	3,50·00		
R ..	50·09		
	} 4,00·09	4,04·16	+4·07

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

The additional funds provided by reappropriation on the last working day of the financial year were stated to be in connection with the payment of arrear claim consequent on devaluation of Indian Rupee, import duty in respect of plant and equipment, increased cost of compensation for acquisition of land and additional cost for the acceleration of development works. Reasons for the final excess were not furnished by the controlling officer.

(vi) In the following cases, additional funds provided by reappropriation in March 1968 proved excessive :—

			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
“71—Miscellaneous.”					
M—Development Schemes—					
M(iii)—Third Five-Year Plan and Committed Expenditure—					
M(iii)(a)—Co-operation and Com- munity Development—					
O	..	86.78	1,06.94	94.10	-12.84
R	..	20.16			

The additional funds were provided due to enhancement of rates of remuneration of chowkidars and dafadars and also increased dearness allowance sanctioned for the Anchal Panchayat secretaries. Reasons for the final saving were not furnished by the controlling officer.

“109—Capital Outlay on Other Works.”

P—Other Schemes—

**P (7-9)—Construction of houses
under Middle Income Group
Housing Scheme, Construction
of houses under the Rental
Housing Scheme for State Gov-
ernment Employees and Land
Acquisition and Development
Schemes—**

O	..	89.64	1,28.68	95.83	-32.85
R	..	39.04			

Reasons neither for providing additional funds nor for the final saving were furnished by the controlling officer.

(vii) The following is a case of unnecessary reappropriation of funds :—

	Total grant	Actual expenditure	Excess+ Saving—
			₹]
	(In lakhs of rupees)		

“71—Miscellaneous.”

M—Development Schemes—

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

M(ii)(a)—Housing—

O	..	6.00	}			
R	..	1.05			7.05	3.30	-3.75

The reappropriated amount was for a new project under “Slum Clearance”; reasons for the final saving were not furnished by the controlling officer.

(viii) The following is a case of expenditure without provision of funds :—

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

“109—Capital Outlay on Other Works.”

Q—Development Schemes—

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

Q(ii)(e)—Animal Husbandry 4.60 +4.60

The expenditure of Rs. 4.60 lakhs was mainly on the scheme “Regional Duck Farm” and remained wholly uncovered. Reasons for non-provision of funds were not furnished by the controlling officer.

In the preceding year also, the entire expenditure of Rs. 4.98 lakhs remained uncovered under this group-head.

Charged appropriation

(i) The saving of Rs. 5.44 lakhs formed 81 per cent. of the appropriation.

(ii) In the preceding two years, savings under this appropriation formed 97 per cent. and 86 per cent. of the total provision.

116 Grant No. 44—Miscellaneous—Other Miscellaneous Expenditure—concl'd.

(iii) The saving during 1967-68 occurred mainly under the following group-head :—

	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
"109—Capital Outlay on Other Works."			
P—Other Schemes—			
P(6)—Patipukur Township Scheme—			
O ..	5.00	}	..
R ..	-5.00		

The provision of Rs. 5.00 lakhs was made on the basis of demand placed by the Land Acquisition Collector, 24-Parganas, for payment of enhanced decretal amount and non-utilisation of the entire amount was attributed to non-requirement of any amount as such requirement was dependent on the disposal of land acquisition cases.

In the preceding year also, the entire provision of Rs. 8.00 lakhs remained unutilised under this group-head.

Grant No. 45—Miscellaneous—Expenditure on Displaced Persons.

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major heads "16—Interest on Debt and Other Obligations", "71—Miscellaneous", "109 Capital Outlay on Other Works", "Debt raised in India" and "Loans to local Funds, Private Parties, etc."			
	Rs.		
Voted—			
Original ..	5,76,98,000	}	-1,03,186
Supplementary ..	4,92,000		
Amount surrendered during the year (March 1968) ..	..	..	12,31,946
Charged—			
Original ..	1,27,30,000	}	-11,21,329
Supplementary ..	23.48,000		
Amount surrendered during the year ..	..	..	Nil

Notes and comments—

Voted grant

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

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

“71—Miscellaneous”.

Expenditure on Displaced Persons—

B—Rehabilitation—

B(VI)(d)—Grants to Industries—

B(VI)(d)(i)—Government Production Centres—

O	..	13·00	}			
R	..	-6·00		7·00	7·07	+0·07

The net saving of Rs. 5·93 lakhs (46 per cent. of the original provision) was mainly due to less expenditure on Kamarhati Production Centre.

In the preceding year, saving under this group-head formed 28 per cent. of the provision.

B(XIII)—Conversion of maintenance loans into grants—

O	..	3·00	}			
R	..	-3·00		..	..	..

The non-utilisation of the entire provision was attributed to non-receipt of sanction of the Government of India for adjustment of the conversion of maintenance loans to displaced persons into grants.

In the preceding three years also, the entire provision (Rs. 3·00 lakhs in each year) remained unutilised under this group-head.

“109—Capital Outlay on Other Works.”

Expenditure on Displaced Persons—

M—Scheme for Colonisation—

O	..	70·00	}			
R	..	-15·00		55·00	33·77	-21·23

118 **Grant No. 45—Miscellaneous—Expenditure on Displaced Persons—contd.**

The total saving of Rs. 36.23 lakhs (52 per cent. of the original provision) was due to non-payment of compensation for acquisition of land for rehabilitation of displaced persons.

Substantial savings ranging between Rs. 44 lakhs and Rs. 60 lakhs occurred under this group-head during the preceding three years also.

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

N—Other Schemes—

O	..	5.00	}	0.50	0.77	+0.27
R	..	—4.50				

The net saving of Rs. 4.23 lakhs (85 per cent. of the original provision) [was attributed mainly to non-implementation of the scheme "Manufacture of electrical goods at Belghoria" owing to non-receipt of sanction of the Government of India.

In the preceding two years, savings under this group-head formed 92 per cent. and 86 per cent. of the original provision.

**Loans and Advances by the State/
Union Territory Governments—**

**Loans to Local Funds, Private
Parties, etc.—**

**Q—Loans and Advances to Displaced
Persons—**

O	..	50.00	}	20.00	23.54	+3.54
R	..	—30.00				

The net saving of Rs. 26.46 lakhs (53 per cent. of the original provision) was mainly due to payment of loans to less number of Home families owing to non-availability of homestead land and non-receipt of sanction of the Government of India for payment of loans to non-camp families and in respect of irrigation facilities under residuary schemes.

In the preceding three years also, substantial savings ranging between 58 per cent. and 70 per cent. occurred under this group-head.

(ii) The lump provision made under the following group-heads remained entirely unutilised :—

Grant	
(In lakhs of rupees)	
“71—Miscellaneous.”	
I—Lump provision for Additional Dearness Allowance—	5·27
J—Lump provision for Medical, House-rent and Children’s Education Allowances—	1·71

The non-utilisation of the entire provision in these cases was stated to be partly due to failure on the part of the Department to transfer funds to the appropriate group-heads by reappropriation and partly due to sanction of smaller amounts of additional dearness allowance and other allowances than anticipated.

(iii) The following is a case of wrong withdrawal of funds by reappropriation :—

	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
“71—Miscellaneous.”			
B(II)—Expenditure on other Homes and Institutions—			
O .. 50·00	45·00	51·10	+6·10
R .. -5·00			

The Department withdrew Rs. 5·00 lakhs on the last working day of the financial year on the ground of non-receipt of sanction of the Government of India for construction of new units in dilapidated Homes. This increased the final excess to Rs. 6·10 lakhs, which was attributed to increased price of commodities.

120 Grant No. 45—Miscellaneous—Expenditure on Displaced Persons—contd.

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

			Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)		
B(VI)—Expenditure on Schemes—					
B(VI) (b)—Educational Grant—					
B(VI) (b) (iii)—Grants-in-aid (Education)—					
O	..	15.00	8.00	14.77	+6.77
R	..	-7.00			

The withdrawal of Rs. 7.00 lakhs by reappropriation was due to non-receipt of sanction of the Government of India to some of the schemes for grants at the time of framing revised estimates, though expenditure in this regard was incurred on the basis of sanctions of the Government of India received at the fag end of the financial year. This converted the saving of Rs. 0.23 lakh into the final excess of Rs. 6.77 lakhs.

(v) Substantial excess over the original provision remained uncovered under the following group-heads :—

			Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)		
B(I)—Expenditure on P. L. Homes—					
O	..	60.00	65.00	71.77	+6.77
R	..	5.00			

The additional funds of Rs. 5.00 lakhs provided by reappropriation on the last working day of the financial year for meeting larger expenditure on special repairs to P. L. Homes failed to cover even half of the additional requirements of Rs. 11.77 lakhs. The final excess of Rs. 6.77 lakhs was due to post-budget revision of per capita rate for the inmates of the Homes, consequent on increased price of commodities.

In the previous year also, additional funds of Rs. 5.00 lakhs were provided by reappropriation under this group-head in connection with the increase in per capita expenditure and still there was a final excess of Rs. 4.97 lakhs, which was stated to be due to unanticipated purchases, repairs and additional dearness allowance to staff.

K—Irrecoverable loans to Displaced Persons Written off—

O	..	1,00.00	1,25.00	1,36.92	+11.92
S	..	4.92			
R	..	20.08			

The supplementary grant of Rs. 4.92 lakhs obtained in March 1968 on the ground of receipt of larger number of proposals for remission of loans proved largely inadequate as it could cover only 15 per cent. of the additional requirements of

Grant No. 45—Miscellaneous—Expenditure on Displaced Persons—*contd.* 121

Rs. 32·00 lakhs. The additional funds of Rs. 20·08 lakhs provided by reappropriation on 30th March 1968 and the uncovered final excess of Rs. 11·92 lakhs were due to sanction and adjustment of larger number of cases of remission of loans.

(v) *Expenditure on Relief and Rehabilitation of Displaced Persons*: During 1967-68, Rs. 5·86 crores were spent on rehabilitation of displaced persons, the details of which together with the expenditure of the preceding five years are given below :—

	From 1962-63 to 1965-66	1966-67	1967-68
(In lakhs of rupees)			
I. Relief and Rehabilitation of Displaced Persons :			
(a) Relief .. .. .	..	..	..
(b) Rehabilitation ..	13,37·99	3,01·31	3,61·99
II. Revenue Earning Schemes ..	14·06	4·76	5·90
III. Scheme for Dispersal of Dis- placed College Students from Calcutta	50·20	15·62	16·06
IV. Administration of a Township for Displaced Persons ..	7·40	1·44	1·66
V. Loss .. .. .	..	1·41	..
VI. Irrecoverable Loans to Dis- placed Persons Written off ..	..	1,05·89	1,36·92
VII. Expenditure on Capital Account	3,56·43	34·71	33·73
VIII. Expenditure on General Administration (Rehabilitation Programme)	15·26	3·09	6·27
IX. Loans to Displaced Persons ..	1,78·51	15·12	23·54
Total ..	19,59·85	4,83·35	5,86·07

Charged appropriation

Under the following group-heads, provision remained unutilised wholly or to a substantial extent :—

	Total appropriation	Actual expenditure	Excess+ Saving—
--	------------------------	-----------------------	--------------------

(In lakhs of rupees)

“16—Interest on Debt and Other Obligations.”

**Expenditure on Displaced Persons—
Interest on Inter-Governmental
Debt—**

**L—Interest on loans taken from
Central Government—**

**L(1)—Interest on loans for expen-
diture on relief and rehabilitation
of displaced persons—**

	<i>O</i>	..	4.50				
	<i>R</i>	..	-1.25	}	3.25	..	-3.25

**L(2)—Interest on loans for purchase
of buses for employment of dis-
placed persons—**

	<i>O</i>	..	1.35				
	<i>R</i>	..	0.74	}	2.09	..	-2.09

In the foregoing two cases, the non-utilisation of the entire provision was due to non-payment of interest as the Government sanctions were issued after the close of the financial year.

**“109—Capital Outlay on Other
Works.”**

Expenditure on Displaced Persons—

M—Scheme for Colonisation— ..	5.00	2.74	-2.26
-------------------------------	------	------	-------

Grant No. 45—Miscellaneous—Expenditure on Displaced Persons—concl'd. 123

The saving of Rs. 2.26 lakhs (45 per cent. of the original provision) was due to smaller payment of decretal amount consequent on disposal of smaller number of court cases.

Total appropriation	Actual expenditure	Excess + Saving—
------------------------	-----------------------	---------------------

(In lakhs of rupees)

“Public Debt.”

Debt raised in India—

Loans for Displaced Persons—

P—Loans from Central Govern-
ment—

P(2)—Loans for purchase of buses
for employment of displaced
persons—

O	..	10.45	}	10.44	..	-10.44
R	..	-0.01				

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

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 ..	2,000	1,801	-199
Supplementary ..	2,000		
Amount surrendered during the year (March 1968) ..	..	..	641

Grant No. 47—Expenditure connected with the National Emergency.

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head "78A—Expenditure connected with the National Emergency."				
		Rs.		
Voted—				
Original	..	4,19,23,000	}	}
Supplementary	..			
		4,19,23,000	2,69,66,878	-1,49,56,122
Amount surrendered during the year (March 1968)		..	..	1,58,09,520
Charged—				
Original	..	..	}	}
Supplementary		577		
		577	..	-577
Amount surrendered during the year		..	..	Nil

Notes and comments—**Voted grant**

(i) The unutilised provision of Rs. 1,49.56 lakhs formed 36 per cent. of the total grant.

(ii) Considerable savings occurred under this grant during the last four years also ; the saving ranged from 32 per cent. to 56 per cent. of the total provision.

Grant No. 47—Expenditure connected with the National Emergency—concl'd. 125

(iii) The saving in 1967-68 occurred mainly under the following :—

		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
A—Civil Defence—				
A(i)—Air Raid Precautions—				
O	..	1,76.12	1,15.61	1,16.13
R	..	-60.51			+0.52

The net saving of Rs. 59.99 lakhs (34 per cent. of the provision) was due to general reduction of expenditure as a measure of economy and less expenditure on air-raid precautions.

In the preceding year, saving under this group-head formed 64 per cent. of the provision.

B—Other Expenditure—

Miscellaneous—

O	..	2,16.37	1,36.74	1,44.10
R	..	-79.63			+7.36

The net saving of Rs. 72.27 lakhs (33 per cent. of the original provision) was due to less expenditure on raising of Home Guards and mobilisation of West Bengal National Volunteer Force personnel in aid of police mainly as a measure of economy.

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	..	4,74,83,000	4,74,83,000	5,05,79,160
Supplementary	..				+30,96,160
Amount surrendered during the year' March 1968)	..	..	..	77,89,000

126 Grant No. 48—Capital Outlay on Multipurpose River Schemes—Damodar Valley Project (All voted)—contd.

Notes and comments—

- (i) The project is financed out of loans granted by the Union Government.
- (ii) The excess of Rs. 30,96,160 over the grant requires regularisation.
- (iii) The surrender of Rs. 77·89 lakhs on the last working day of the financial year proved wrong in view of the eventual excess of Rs. 30·96 lakhs in the grant.
- (iv) The excess of Rs. 30·96 lakhs was the net result of an excess of Rs. 1,42·98 lakhs under a single sub-head, partly counterbalanced by savings of Rs. 34·13 lakhs under 4 other sub-heads and surrender of Rs. 77·89 lakhs.

The excess occurred under the following :—

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

II—Government's share of the Capital Outlay on the Damodar Valley Project—

(2) Government's share debitable to other schemes outside the plan—

O	..	2,70·93	}	2,57·35	4,00·33	+1,42·98
R	..	-13·58				

Reasons for the excess were not furnished by the controlling officer.

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

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

I—Advances to the Damodar Valley Corporation—Amount advanced—

O	..	1,21·00	}	80·00	80·00	..
R	..	-41·00				

The saving of Rs. 41·00 lakhs (more than one-third of the original provision) was due to less demand by the Damodar Valley Corporation consequent on their meeting the balance requirement from their internal resources.

Grant No. 48—Capital Outlay on Multipurpose River Schemes—Damodar Valley Project (All voted)—concl'd. 127

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

			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
III—D. V. C.—Barrage and Irrigation System—					
O	..	41.75	30.60	25.46	-5.14
R	..	-11.15			

The total saving of Rs. 16.29 lakhs (39 per cent. of the original provision) was attributed mainly to curtailment of programmes relating to "Extension and Improvement" and "Water Courses" schemes due to shortening of the working period consequent on increase in the irrigation period under "Grow More Food Drive" to meet the pressing demands of cultivators, difficulties in getting possession of land and non-payment of land acquisition cost.

In the preceding year, saving under this group-head formed 60 per cent. of the provision.

Grant No. 49—Capital Outlay on Public Works.

			Total grant or appropriation	Actual expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
Major head "103—Capital Outlay on Public Works."					
Rs.					
Voted—					
Original	..	10,15,47,000	10,15,47,000	6,31,50,454	-3,83,96,546
Supplementary	..				
Amount surrendered during the year (March 1968)			..	..	5,85,65,957
Charged—					
Original	..	1,30,000	8,85,000	2,71,416	-6,13,584
Supplementary		7,55,000			
Amount surrendered during the year (March 1968)			..	..	94,020

The expenditure shown in the charged appropriation does not include Rs. 64,409 met out of an advance from Contingency Fund sanctioned in September 1967 but not recouped to the fund till the close of the year.

Notes and comments—

Voted grant

(i) The unutilised provision of Rs. 3,83.97 lakhs formed 38 per cent. of the grant. Rs. 3,81.01 lakhs remained unutilised out of a provision of Rs. 11,39.66 lakhs in 1966-67 also.

(ii) The surrender of Rs. 5,85.66 lakhs made on the last working day of the financial year proved excessive as the eventual saving in the grant was Rs. 3,83.97 lakhs only.

(iii) Under the following group-heads, substantial portion of the original provision remained unutilised ; reasons for the savings have not been intimated by the controlling officer :—

Serial no.	Group-head	Total grant	Actual expenditure	Excess+ Saving—	Net/Total saving and its percentage to original provision
------------	------------	-------------	--------------------	-----------------	---

(In lakhs of rupees)

1. E—Development Schemes—

(1) Fourth Five-Year Plan—

(b) Other Development Schemes—

E(1)(b)2—Medical—

O .. 1,52.10

R .. -53.57

98.53

1,02.58

+4.05

49.52
(33)

2. A—Original Works—Buildings—

A-8—Police—

O .. 79.37

R .. -49.31

30.06

32.93

+2.87

46.44
(59)

3. E—Development Schemes—

(1) Fourth Five-Year Plan—

(b) Other Development Schemes—

E(1)(b)1—Education—

O .. 71.58

R .. -33.41

38.17

34.30

-3.87

37.28
(52)

4. E—Development Schemes—

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

E(2)3—Public Health—

O .. 36.83

R .. -36.83

..

..

..

36.83
(100)

Serial No.	Group-head	Total grant	Actual expenditure	Excess+ Saving—	Net/Total saving and its percentage to original provision
(In lakhs of rupees)					
5.	A—Original Works—Buildings—				
	A-5—General Administration—				
	O .. 37.95	} 6.92	6.93	+0.01	31.02
	R .. -31.03					(82)
6.	A—Original Works—Buildings—				
	A-16—Miscellaneous Departments—				
	O .. 20.02	} 2.43	1.07	-1.36	18.95
	R .. -17.59					(95)
7.	E—Development Schemes—				
	(2)-Centrally-sponsored Schemes (New Schemes)—				
	E(2)5—Industries—Industries—				
	O .. 24.00	} 12.95	6.84	-6.11	17.16
	R .. -11.05					(72)
8.	A—Original Works—Buildings—				
	A-17—Public Works—				
	O .. 17.43	} 2.36	1.83	-0.53	15.60
	R .. -15.07				
9.	B—Original Works—Communications—				
	O .. 12.65	} 2.21	2.24	+0.03	10.41
	R .. -10.44					(82)
10.	A—Original Works—Buildings—				
	A-6—Administration of Justice—				
	O .. 11.12	} 3.63	3.64	+0.01	7.48
	R .. -7.49					(67)

Serial No.	Group-head	Total grant	Actual expenditure	Excess+ Saving—	Net/Total saving and its percentage to original provision
(In lakhs of rupees)					
11.	E—Development Schemes—				
	(1)—Fourth Five-Year Plan—				
	(b)—Other Development Schemes—				
	E(1)(b)3—Public Health—				
	O ... 8.18	} 1.77	0.75	—1.02	7.43
	R ... —6.41					(91)
12.	E—Development Schemes—				
	(1)—Fourth Five-Year Plan—				
	(b)—Other Development Schemes—				
	E(1)(b)8—Industries—Cottage Industries—				
	O .. 9.77	} 3.91	4.64	+0.73	5.13
	R .. —5.86					(53)
13.	E—Development Schemes—				
	(1)—Fourth Five-Year Plan—				
	(b)—Other Development Schemes—				
	E(1)(b)9—Miscellaneous—				
	Other Miscellaneous Expenditure—				
	O .. 8.18	} 2.43	3.51	+1.08	4.67
	R .. —5.75					(57)
14.	A—Original Works—Buildings—				
	A-2—Excise—				
	O .. 4.87	} 0.50	0.62	+0.12	4.25
	R .. —4.37					(87)
15.	E—Development Schemes—				
	(1)—Fourth Five-Year Plan—				
	(b)—Other Development Schemes—				
	E(1)(b)5—Animal Husbandry—				
	O .. 5.24	} 2.08	1.79	—0.29	3.45
	R .. —3.16					(66)
16.	A—Original Works—Buildings—				
	A-7—Jails—				
	O .. 3.92	} 1.78	1.53	—0.25	2.39
	R .. —2.14					(61)

In the preceding year also, substantial saving occurred under 15 out of 16 group-heads shown above (i.e. serial nos. 1 to 12 and 14 to 16); in 11 of these cases, the savings ranged from 56 per cent. to 100 per cent.

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

			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
E—Development Schemes—					
E(1)—Fourth Five-Year Plan—					
E(1)(a)—Development of State Roads—					
E(1)(a)5—Establishment for Special Road Development—					
O	..	20.64	18 64	17.95	-0.69
R	..	-2.00			

The total saving of Rs. 2.69 lakhs was due to—

- (a) cut in expenditure imposed by Government in view of deficit in the State finance (Rs. 2.00 lakhs), and
- (b) abolition of some posts and non-payment of arrear pay and travelling allowance bills (Rs. 0.69 lakh).

(v) Under the following group-heads, withdrawal of funds by reappropriation proved excessive :—

			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
E—Development Schemes—					
E(1)—Fourth Five-Year Plan—					
E(1)(a)—Development of State Roads—					
E(1)(a)2—Original Works—Communications—					
O	..	3,05.09	1,03.48	2,73.40	+1,69.92
R	..	-2,01.61			

The withdrawal of Rs. 2,01.61 lakhs (66 per cent. of the original provision) was made in the last few days of the financial year, mainly due to cut in expenditure imposed by Government in view of large deficit in the State finance.

The final excess of Rs. 1,69.92 lakhs was attributed partly to incurring of expenditure as per original budget during the first six months (i.e. before the cut in provision was imposed), and partly to unavoidable expenditure thereafter for meeting committed liabilities and for maintaining progress of bridge works and some other projects to avoid loss to Government.

			Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)		
E(1)(a)6—Tools and Plant—					
O	..	48.00	24.58	35.44	+10.86
R	..	-23.42			

Owing to cut in expenditure imposed by the Finance Department the original provision of Rs. 48 lakhs under this group-head was subsequently reduced to Rs. 24.58 lakhs. The reduced provision, however, proved inadequate in view of the actual expenditure of Rs. 35.44 lakhs.

E(1)(a)8—Suspense—					
O	..	2.00	-18.59	-2.57	+16.02
R	..	-20.59			

The Department have been following the net voting system for transactions under this group-head, although gross system of voting has been introduced in the State from 1963-64 for all expenditure, including suspense transactions. The minus expenditure of Rs. 2.57 lakhs represents net actuals and excess of credit over debit. Recoveries amounted to Rs. 2,30.72 lakhs for which no provision was made.

The surrender of Rs. 20.59 lakhs was due to cut in expenditure imposed by Government in view of large deficit in the State finance. The final excess of Rs. 16.02 lakhs was attributed to issue of less materials from stock and non-clearance of amount booked under "Miscellaneous Public Works Advances" by local officers.

E—Development Schemes—

E(1)—Fourth Five-Year Plan—

E(1)(b)—Other Development Schemes—

E(1)(b)7—Industries—Industries—

O	..	20.58	11.68	16.58	+4.90
R	..	-8.90			

Funds to the extent of Rs. 8.90 lakhs were surrendered on the last working day of the financial year. Reasons for the final excess were not furnished by the controlling officer.

(vi) The following is a case of wrong withdrawal of funds by reappropriation :—

			Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)		
A—Original Works—Buildings—					
A-10—Medical—					
O	..	8·00	..	2·07	+2·07
R	..	—8·00			

The entire provision of Rs. 8·00 lakhs was surrendered on the last working day of the financial year as a result of which the actual expenditure of Rs. 2·07 lakhs remained wholly uncovered. Reasons neither for the surrender of funds nor for the final excess of Rs. 2·07 lakhs were furnished by the controlling officer.

(vii) *Review of establishment and tools and plant charges of the Public Works (Roads) Department*: The gross establishment and tools and plant charges booked under this grant during 1967-68 were Rs. 83·45 lakhs and Rs. 39·37 lakhs respectively which formed 30 per cent. and 14 per cent. respectively of the total works outlay of Rs. 2,74·82 lakhs.

Rs. 9·51 lakhs and Rs. 2·59 lakhs were recovered during the year as establishment and tools and plant charges respectively for works done for private bodies, other departments and Governments.

The percentages of net establishment and tools and plant charges to works outlay for 1965-66, 1966-67 and 1967-68 are compared below :—

Year	Works Outlay	Establish- ment charges	Percentage to works outlay	Tools and plant charges	Percentage to works outlay
1965-66 ..	4,62·80	48·15	10·4	40·19	8·7
1966-67 ..	4,00·04	60·12	15·0	32·65	8·2
1967-68 ..	2,74·82	73·94	26·9	36·78	13·38

(viii) *Suspense*: The expenditure in the voted grant includes Rs. 2·57 lakhs (net) booked under "F—Suspense." This head accommodates interim transactions for purchase and supply of materials for construction of roads, etc. The nature and accounting procedure of the transactions under the head "Suspense", have been explained at pages 80-81 in Note (xi) under grant no. "33—Irrigation."

The transactions under each unit of "Suspense" during 1967-68 are given below :—

Units	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
Purchases ..	—4,43·01	1,56·53	1,49·32	7·21	—4,35·80
Miscellaneous Public Works					
Advances ..	53·74	3·87	13·26	—9·39	44·35
Stock ..	76·03	67·75	68·14	—0·39	75·64
Total ..	—3,13·24	2,28·15	2,30·72	—2·57	—3,15·81

Charged appropriation

(i) Out of the unutilised provision of Rs. 6.14 lakhs (69 per cent. of the total provision) Rs. 0.94 lakh only were surrendered and that too on the last working day of the financial year.

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

Total appropriation	Actual expenditure	Excess+ Saving—
------------------------	-----------------------	--------------------

(In lakhs of rupees)

E—Development Schemes—

(1)—Fourth Five-Year Plan—

(b)—Other Development Schemes—

E(1)(b)1—Education—

S	..	7.18	7.18	2.39	—4.79
---	----	------	------	------	-------

In view of the saving of Rs. 4.79 lakhs (67 per cent. of the appropriation), the supplementary provision obtained in March 1968 for payment of decretal charges proved excessive. Reasons for the saving were not furnished by the controlling officer.

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	.. 24,52,68,000	24,52,68,000	17,30,23,252
Supplementary	..		
			—7,22,44,748
Amount surrendered during the year (March 1968)	..	..	4,75,62,300
Charged—			
Original	.. 10,000	1,46,933	1,37,365
Supplementary	1,36,933		
			—9,568
Amount surrendered during the year	..	..	Nil

Notes and comments—

Voted grant

(i) Out of the saving of Rs. 7,22.45 lakhs (29 per cent. of the total grant), Rs. 4,75.62 lakhs only were surrendered and that too on the last working day of the financial year.

There were considerable savings under this grant during the preceding four years, as shown below :—

Year	Provision	Saving	Percentage of saving to the total provision
(In lakhs of rupees)			
1963-64	29,05.34	3,15.77	10
1964-65	44,04.39	7,19.62	16
1965-66	1,11,65.87	33,73.85	30
1966-67	1,48,66.19	58,28.99	39

(ii) The saving in 1967-68 occurred mainly under the following :—

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

A—Grain Purchase Schemes—

A(a)—Purchase of foodgrains other than wheat—

O ..	13,56.18	}	10,00.00	9,06.43	—93.57
R ..	—3,56.18				

The total saving of Rs. 4,49.75 lakhs (33 per cent. of the original provision) was due to—

- (a) less requirements of funds consequent on Food Corporation of India taking over the function of the Food and Supplies Department regarding procurement of foodgrains in the State (Rs. 3,56.18 lakhs), and
- (b) non-payment of bills from the Food Corporation of India due to discrepancies in rates, quantities and other technical defects (Rs. 93.57 lakhs).

In the previous two years, saving under this group-head was Rs. 84,83.06 lakhs and Rs. 34,50.93 lakhs.

136 Grant No. 50—Capital Outlay on Schemes of Government Trading—*concl'd.*

		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
B—Other Miscellaneous Schemes—				
O	..	4,01.25	} 2,91.00	1,71.62
R	..	-1,10.25			-1,19.38

The total saving of Rs. 2,29.63 lakhs (57 per cent. of the original provision) was due to—

- (a) less purchase of sugar consequent on the Food Corporation of India taking over the function of purchase and distribution of sugar from April 1967 (Rs. 1,17.05 lakhs), and
- (b) non-submission of detailed accounts by the operators of personal ledger accounts in connection with the supply of foodstuff to police force and wholetime N. V. F. personnel at concessional rates for final adjustment under this group-head (1,12.58 lakhs).

D—Development Schemes—

D(i)—Fourth Five-Year Plan—

Special Projects—

Mechanised Brick Factory—

O	..	55.30	} 8.47	6.62
R	..	-46.83			-1.85

The total saving of Rs. 48.68 lakhs (88 per cent. of the original provision) was mainly due to—

- (a) non-finalisation of the schemes for establishment of Cellular Concrete Block Factory at Bandel (Rs. 7.00 lakhs) and Brick Factory at Kalyani (Rs. 1.00 lakh),
- (b) non-completion of the expansion work of Palta Brick Factory (Rs. 7.83 lakhs),
- (c) non-implementation of the scheme for reorganisation of the Brick and Tile Board (Rs. 2.00 lakhs), and
- (d) postponement of certain works as per direction of the Finance Department (Rs. 29.00 lakhs).

In the previous year, the entire provision of Rs. 60.00 lakhs under this group-head remained unutilised.

	Total appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "Debt raised in India."			
	Rs.		
<i>Original</i> ..	30,04,74,000	} 48,01,30,000	35,44,05,580 —12,57,24,420
<i>Supplementary</i> ..	17,96,56,000		
<i>Amount surrendered during the year (March 1968)</i> ..	..	..	9,91,89,384

Notes and comments—

(i) In view of the saving of Rs. 12,57·24 lakhs (70 per cent. of the supplementary provision) the supplementary appropriation obtained in March 1968 proved largely excessive.

In the previous two years also, there were substantial savings under this appropriation ; the supplementary provision of Rs. 2,46·12 lakhs (1966-67) proved excessive and the supplementary provision of Rs. 1,20·55 lakhs (1965-66) proved entirely unnecessary.

(ii) Of the saving of Rs. 12,57·24 lakhs in 1967-68, Rs. 2,65·35 lakhs remained unsurrendered.

(iii) Substantial provision remained unutilised under the following :—

	Total appropriation	Actual expenditure	Excess + Saving—
--	------------------------	-----------------------	---------------------

(In lakhs of rupees)

A-III—Loans from Central Government (excluding loans for Community Development Projects, etc., and displaced persons)—

<i>O</i> ..	19,97·24	} 9,59·55	9,35·72	—23·83
<i>S</i> ..	1,70·56			
<i>B</i> ..	—12,08·25			

The total saving of Rs. 12,32.08 lakhs formed 57 per cent. of the total provision (original and supplementary) and was mainly due to less repayment of loans received from the Central Government for—

- (a) development projects (Rs. 7,58.50 lakhs), and
 (b) sharing small savings and prize bond collections (Rs. 4,03.43 lakhs).

	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A-IV—Other Loans—Loans from autonomous bodies—			

(f) Loans from National Co-operative Development Corporation—

<i>O</i>	..	9.26	}	8.91	3.95	—4.96
<i>R</i>	..	—0.35				

Reasons for the total saving of Rs. 5.31 lakhs (57 per cent. of the original provision) were not furnished by the controlling officer.

(g) Loans from Heavy Engineering Corporation—

<i>O</i>	..	28.00	}
<i>R</i>	..	—28.00				

The non-utilisation of the entire provision was attributed to non-repayment of loan to the Corporation.

In the previous three years also, the entire provision (Rs. 1.75 lakhs in each year) remained unutilised under this group-head.

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

	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A-II—Floating Debt—Other Floating Loans—			

(b) Ways and Means Advance from Reserve Bank of India—

<i>S</i>	..	16,26.00	}	18,74.41	16,27.34	—2,47.07
<i>R</i>	..	2,48.41				

Additional funds of Rs. 2,48.41 lakhs were provided by reappropriation on the last working day of the financial year on the ground of larger repayment of advance drawn from the Reserve Bank of India. This resulted in the final saving of Rs. 2,47.07 lakhs, reasons for which were not furnished by the controlling officer.

(v) Substantial excess over the original provision occurred under the following group-heads ; in none of these cases, reasons for the excess were furnished by the controlling officer :—

	Total appropriation	Actual expenditure	Excess+ Saving--
(In lakhs of rupees)			
A-IV—Other Loans—Loans from autonomous bodies—			
(a) Loans from National Agricultural Credit (Long Term Operation) Fund of Reserve Bank of India—			
O ..	8.57		
R ..	—Rs. 317 only		
			+2.13
(c) Loans from the Life Insurance Corporation—			
O ..	20.56		
R ..	—0.26		
	20.30	25.74	+5.44

**Grant No. 52—Loans and Advances by State/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, etc.”			
	Rs.		
Original ..	17,31,07,000		
Supplementary ..	1,08,84,000		
	18,39,91,000	17,19,28,291	—1,20,62,709
Amount surrendered during the year (March 1968) ..	..	..	3,71,76,170

Notes and comments—

(i) The surrender of Rs. 3,71.76 lakhs on 30th March 1968 proved excessive, as the saving eventually available in the grant was Rs. 1,20.63 lakhs only.

(ii) In view of the saving of Rs. 1,20.63 lakhs, the supplementary grant of Rs. 1,08.84 lakhs obtained in March 1968 proved unnecessary.

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

			Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)		
Loans to Local Funds, Private Parties, etc.—					
H—Loans under Development Schemes—					
H(i)—Fourth Five-Year Plan—					
O	..	13,77.80	} 9,30.12	5,69.23	—3,60.89
R	..	—4,47.68			

The total saving of Rs. 8,08.57 lakhs formed 59 per cent. of the original provision and was attributed mainly to—

- (a) adjustment of loans paid to the State Electricity Board under a separate head "F—Advances under Special Laws" (outside "Development Schemes") in pursuance of a post-budget change in classification (Rs. 4,02.00 lakhs); the amount was however not appropriated to the relevant head and the expenditure under that head remained uncovered—cf. note (v) below,
- (b) Curtailment of loans to the State Electricity Board partly due to cut in the plan budget and partly due to post-budget decision not to grant the contemplated loan to enable the Board to contribute to its depreciation reserve fund (Rs. 2,98.00 lakhs),
- (c) less payment of loans to the Durgapur Projects Limited and Durgapur Chemicals Limited due to cut in expenditure imposed by the Finance Department (Rs. 74.60 lakhs),
- (d) non-payment of loans to Calcutta Corporation under "Water Supply and Drainage Augmentation Scheme" due to non-receipt of utilisation certificate for previous loans (Rs. 30.00 lakhs),
- (e) non-payment of loans for installation of powerlooms due to non-finalisation of policy for distribution of powerlooms (Rs. 23.75 lakhs), and
- (f) non-payment of loans under "Integrated Subsidised Housing Scheme for industrial workers and weaker section of the community" in the absence of progress of work by the loanees (Rs. 10.50 lakhs).

These savings were partly counterbalanced by excesses under certain other schemes.

In the preceding year, saving under this group-head formed 44 per cent. of the provision.

I—House Building Advances—

O	..	62.00	} 35.00	36.43	+1.43
R	..	—27.00			

The net saving of Rs. 25.57 lakhs (41 per cent. of the original provision) was attributed to smaller demand for loans than anticipated.

Grant No. 52—Loans and Advances by State/Union Territory Governments (All voted)—concl'd. 141

(iv) The following are cases of inadequate provision of funds by reappropriation. There was, however, scope for providing more funds by reappropriation to cover the entire additional requirements, in view of the overall saving of Rs 1,20.63 lakhs in the grant. In none of these cases, reasons for the final excess were furnished by the controlling officer.

			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
Loans to Local Funds, Private Parties, etc.—					
G—Miscellaneous Loans and Advances—					
O	..	74.46	91.58	1,18.44	+26.86
R	..	17.12			

The additional funds of Rs. 17.12 lakhs provided by reappropriation in the last few days of the financial year, mainly for payment of ways and means advance to Calcutta Improvement Trust in pursuance of a post-budget decision and loans to Indian repatriates from Burma for meeting increased demands, covered 39 per cent. only of the additional requirements of Rs. 43.98 lakhs.

In the preceding year also, substantial excess over the original provision occurred under this group-head.

(v) The following is a case of non-provision of funds by reappropriation :—

			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
Loans to Local Funds, Private Parties, etc.—					
F—Advances under Special Laws—					
O	..	0.05	..	5,70.82	+5,70.82
R	..	—0.05			

The expenditure of Rs. 5,70.82 lakhs on loans paid to the State Electricity Board, remained uncovered. The corresponding provision of Rs. 7,00.00 lakhs made in the original budget under "Fourth Five-Year Plan" (subsequently reduced to Rs. 4,02.00 lakhs by reappropriation) was not, however, transferred to this group-head. The circumstances in which the department failed to reappropriate the provision to this group-head immediately after the post-budget decision to change the classification have not been intimated.

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

Major head and sub-head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
Major head "11—Taxes on Vehicles."					
B—Charges of collection under Motor Vehicles Acts—					
B-1—Pay of officers—					
O	..	1.20	} 1.45	1.46	+0.01
R	..	0.25			
B-3—Allowances, honoraria, etc.—					
O	..	2.66	} 5.27	5.30	+0.03
S	..	1.17			
R	..	1.44			
B-5—Other contingencies—			1.04	1.24	+0.20
Total ..			7.76	8.00	+0.24

Grant No. 7—Stamps (All voted).

Major head and sub-head			Total grant	Actual expenditure	Excess+ Saving--
(In lakhs of rupees)					
Major head "14—Stamps."					
A—Non-Judicial—					
A-1—Superintendence—					
District Establishment—					
Allowances, honoraria, etc.—					
O		0.27	} 0.52	0.54	+0.02
R	..	0.25			

Grant No. 7—Stamps—*concl'd.*

Major head and sub-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
Major head "14—Stamps."			
Contract contingencies—			
O .. 0.90	0.80	1.21	+0.41
R .. -0.10			
A-2—Charges for the sale of stamps (discount)—	12.50	20.21	+7.71
A-3—Cost of stamps supplied from Central Stamps Stores—			
O .. 4.20	1.04	1.04	+(a)
R .. -3.16			
B—Judicial—			
B-1—Superintendence—			
Proportion transferred from Non-Judicial—			
O .. 0.82	0.78	1.00	+0.22
R .. -0.04			
B-3—Cost of stamps supplied from Central Stamps Stores—			
O .. 2.60	1.08	1.08	+(a)
R .. -1.52			
Total ..	16.72	25.08	+8.36

(a) Less than rupees one thousand.

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

Major head and sub-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
Major head "15—Registration Fees."			
A—Superintendence —			
A-1—Pay of officers—	0.39	0.40	+0.01
A-3—Allowances, honoraria, etc.—			
O .. 0.33	0.56	0.58	+0.02
R .. 0.23			
A-5—Other contingencies—			
O .. 0.02	0.03	0.03	+(a)
R .. 0.01			
B—District charges—			
B-1—Pay of officers—	6.20	6.30	+0.10
B-2—Pay of establishment—			
O .. 18.00	21.00	24.07	+3.07
R .. 3.00			
B-3—Allowances, honoraria, etc.—			
O .. 11.12	19.29	22.99	+3.70
S .. 6.60			
R .. 1.57			
B-4—Contract contingencies—			
O .. 4.00	6.30	6.82	+0.52
R .. 2.30			
B-5—Other contingencies—			
O .. 2.30	2.50	2.50	+(a)
R .. 0.20			
Cost of Landlords' Fee Establishment and for service of notices under section 26(c) of the B.T. Act as amended upto 1938—			
Pay of establishment—			
O .. 1.30	1.60	1.63	+0.03
R .. 0.30			
Total ..	57.87	65.32	+7.45

(a) Less than Rupees one thousand.

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

Major head and sub-head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
Major head "18—Parliament, State/Union Territory Legislatures."			
B—State/Union Territory Legislature—			
B(1)—Legislative Assembly—			
B(1)1—Pay of officers—			
O .. 8.01 } R .. -0.22 }	7.79	8.21	+0.42
B(2)—Legislative Council—			
B(2)1—Pay of officers—			
O .. 2.16 } R .. -0.16 }	2.00	2.04	+0.04
B(3)—State Legislature Secretariat—			
B(3)3—Allowances, honoraria, etc.—			
O .. 2.06 } R .. 1.10 }	3.16	3.18	+0.02
B(3)4—Other contingencies—			
O .. 1.65 } R .. 0.32 }	1.97	2.01	+0.04
C—Elections—			
Other Election Charges—			
(a) Preparation and printing of electoral rolls for the—			
(i) House of the People and State Legislative Assembly—			
O .. 3.00 } R .. -0.80 }	2.20	2.23	+0.03

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

Major head and sub-head	Total grant	Actual expenditure	Excess+ Saving—
Major head "18—Parliament, State/Union Territory Legislatures."	(In lakhs of rupees)		
(b) Expenditure on elections to—			
(iii) State Legislative Council—	0·01	0·01	+(a)
(iv) House of the People and State Legislative Assembly (held simultaneously)—			
O .. 20·00 } R .. 6·17 }	26·17	28·05	+1·88
(c) Bye-election to—			
(i) House of the People—			
O .. 0·50 } R .. -0·48 }	0·02	0·02	+(a)
(ii) Legislative Assembly—			
O .. 0·20 } R .. -0·18 }	0·02	0·02	+(a)
(iii) State Legislative Council—	(a)	(a)	+(a)
(d) Miscellaneous—			
O .. 2·00 } R .. 1·50 }	3·50	3·55	+0·05
Total ..	46·84	49·32	+2·48

(a) Less than Rupees one thousand.

Grant No. 14—Jails (All voted).

Major head and sub-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
Major head "22—Jails."			
A—Jails—			
A(a)—Superintendence—			
A(a)-1—Pay of officers—			
O .. 0.36	0.26	0.26	+(a)
R .. -0.10			
A(a)-2—Pay of establishment—			
O .. 1.34	1.23	1.23	+(a)
R .. -0.11			
A(a)-3—Allowances, honoraria, etc.—			
O .. 0.47	0.71	0.71	+(a)
R .. 0.24			
A(a)-4—Contingencies—			
O .. 0.08	0.08	0.10	+0.02
R .. (a)			
A(b)—Presidency Jail—			
A(b)-1—Pay of officers—			
O .. 0.55	0.50	0.54	+0.04
R .. -0.05			
A(b)-2—Pay of establishment—			
O .. 4.57	4.36	4.43	+0.07
R .. -0.21			
A(b)-3—Allowances, honoraria, etc.—			
O .. 1.35	2.80	2.84	+0.04
R .. 1.45			
A(b)-4—Contingencies—			
O .. 12.01	15.03	16.05	+1.02
S .. 2.20			
R .. 0.82			

(a) Less than Rupees one thousand.

Grant No. 14—Jails (All voted)—*contd.*

Major head and sub-head	Total grant	Actual expenditure	Excess+ Saving—
Major head "22—Jails."			
(In lakhs of rupees)			
A(c)—Central jails—			
A(c)-1—Pay of officers—			
O .. 1.20	1.30	1.34	+0.04
R .. 0.10			
A(c)-3—Allowances, honoraria, etc.—			
O .. 4.25	9.18	9.28	+0.10
R .. 4.93			
A(c)-4—Contingencies—			
O .. 44.47	55.72	57.16	+1.44
S .. 10.50			
R .. 0.75			
A(d)—District Jails—			
A(d)-1—Pay of officers—			
O .. 1.58	1.50	1.56	+0.06
B .. -0.08			
A(d)-2—Pay of establishment—			
O .. 9.29	8.50	8.74	+0.24
R .. -0.79			
A(d)-4—Contingencies—			
O .. 23.41	36.00	36.56	+0.56
S .. 9.00			
R .. 3.59			

Grant No. 14—Jails (All voted)—*contd.*

Major head and sub-head	Total grant	Actual expenditure	Excess+ Saving—
Major head "22—Jails."			
		(In lakhs of rupees)	
A(e)—Subsidiary Jails—			
A(e)-2—Pay of establishment—			
O .. 6.34 } R .. -0.09 }	6.25	6.30	+0.05
A(e)-3—Allowances, honoraria, etc.—			
O .. 1.66 } R .. 2.12 }	3.78	4.06	+0.28
A(f)—Release of offenders on admonition and probation—			
A(f)-2—Pay of establishment—			
O .. 1.11 } R .. -0.14 }	0.97	1.01	+0.04
A(f)-3—Allowances, honoraria, etc.—			
O .. 0.48 } R .. 0.16 }	0.64	0.70	+0.06
A(f)-4—Contingencies—			
O .. 0.10 } R .. —(a) }	0.10	0.10	+(a)
A(g)—Training Institute for Jail Staff—			
A(g)-1—Pay of officers—			
O .. 0.05 } R .. -0.01 }	0.04	0.04	+(a)

(a) Less than Rupees one thousand.

Grant No. 14—Jails (All voted)—*concl'd.*

Major head and sub-head		Total grant	Actual expenditure	Excess+ Saving—
Major head "22—Jails."		(In lakhs of rupees)		
A(g)-2—Pay of establishment—				
O	.. 0.41	0.31	0.32	+0.01
R	.. -0.10			
A(g)-3—Allowances, honoraria, etc.—				
O	.. 0.08	0.20	0.22	+0.02
R	.. 0.12			
A(g)-4—Contingencies—				
O	.. 0.02	0.06	0.07	+0.01
R	.. 0.04			
A(h)—Charges for moving prisoners (in cash)—				
		0.24	0.30	+0.06
A(i)—Charges for moving prisoners by Railway warrants—				
O	.. 0.36	0.32	0.50	+0.18
R	.. -0.04			
B—Jail Manufactures—				
B(d)—Presidency Jails—				
O	.. 12.58	9.91	10.10	+0.19
R	.. -2.67			
Total		1,59.99	1,64.52	+4.53

Grant No. 15—Police.

Major head and sub-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
Major head "23—Police."			
A—Presidency Police—			
A(a)—Superintendence—			
A(a)-2—Pay of establishment—			
O .. 11.02	11.23	11.43	+0.20
R .. 0.21			
A(a)-3—Allowances, honoraria, etc.—			
O .. 4.35	9.47	9.65	+0.18
R .. 5.12			
A(b)—Calcutta Police—			
A(b)-1—Pay of officers—			
	7.50	7.51	+0.01
A(b)-2—Pay of establishment—			
O .. 2,00.00	1,84.17	1,85.02	+0.85
R .. —15.83			
A(b)-3—Allowances, honoraria, etc.—			
O .. 53.57	1,00.00	1,00.63	+0.63
R .. 46.43			
A(b)-5—Other contingencies—			
O .. 55.13	66.66	69.74	+3.08
R .. 11.53			
A(c)—Public Vehicles Department (Service Depot)—			
A(c)-2—Pay of establishment—			
O .. 1.95	2.14	2.14	+(a)
R .. 0.19			
A(c)-4—Other contingencies—			
O .. 9.00	7.15	7.27	+0.12
R .. —1.85			

(a) Less than Rupees one thousand.

Grant No. 15—Police—*contd.*

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
Major head "23—Police."			
	(In lakhs of rupees)		
A(d)—Charges under the Calcutta Hackney Carriage Act, 1919—			
A(d)-3—Allowances, honoraria, etc.—			
O .. 0.13	0.28	0.28	+(a)
R .. 0.15			
A(d)-5—Other contingencies—			
O .. 0.08	0.06	0.07	+0.01
R .. -0.02			
A(e)—Port Police—			
A(e)-1—Pay of officers—			
O .. 0.97	1.12	1.12	+(a)
R .. 0.15			
A(e)-2—Pay of establishment—			
O .. 27.76	27.55	27.55	+(a)
R .. -0.21			
A(e)-5—Other contingencies—			
O .. 4.31	4.34	4.42	+0.08
R .. 0.03			
A(f)—Cattle Pounds—			
A(f)-2—Pay of establishment—	0.05	0.05	+(a)
A(f)-5—Other contingencies—			
O .. 0.28	0.21	0.21	+(a)
R .. -0.07			
A(g)—Police Dead House—			
A(g)-5—Other contingencies—			
O .. 0.14	0.19	0.22	+0.03
R .. 0.05			

(a) Less than Rupees one thousand.

Grant No. 15—Police—*contd.*

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
Major head "23—Police."			
A(h)—Police supplied to private individuals—			
O .. 1.09	0.94	0.94	+(a)
R .. -0.15			
A(i)—Hospital Charges—			
A(i)-1—Pay of officers—			
O .. 0.16	0.16	0.16	+(a)
R .. (a)			
A(i)-2—Pay of establishment—			
O .. 4.41	4.24	4.33	+0.09
R .. -0.17			
A(i)-3—Allowances, honoraria, etc.—			
O .. 1.60	2.72	2.77	+0.05
R .. 1.12			
A(i)-5—Other contingencies—			
O .. 5.51	6.44	6.87	+0.43
R .. 0.93			
B—Superintendence—			
B-1—Pay of officers—			
O .. 3.26	3.22	3.22	+(a)
R .. -0.04			
B-2—Pay of establishment—			
O .. 4.83	4.93	4.95	+0.02
R .. 0.10			

(a) Less than Rupees one thousand.

Grant No. 15—Police—*contd.*

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "23—Police."			
B-3—Allowances, honoraria, etc.—			
O .. 2.16	3.73	3.75	+0.02
R .. 1.57			
B-4—Contract contingencies—	0.25	0.25	+(a)
B-5—Other contingencies—			
O .. 1.01	1.85	1.85	+(a)
R .. 0.84			
C—District Executive Force—			
C(a)—District Police—			
C(a)-1—Pay of officers—			
O .. 20.63	21.57	21.77	+0.20
R .. 0.94			
C(a)-2—Pay of establishment—			
O .. 4,09.28	4,15.72	4,16.72	+1.00
R .. 6.44			
C(a)-3—Allowances, honoraria, etc.—			
O .. 1,42.88	3,04.48	3,07.28	+2.80
R .. 1,61.60			
C(a)-4—Contract contingencies—			
O .. 17.00	19.00	19.16	+0.16
R .. 2.00			
C(a)-5—Other contingencies—			
O .. 1,45.89	1,16.53	1,46.38	+29.85
R .. -29.36			
(a) 7—Petty construction—	0.50	0.50	+(a)

(a) Less than Rupees one thousand.

Grant No.15—Police—*contd.*

Major head and sub-head	Total grant	Actual Expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "23—Police."			
C(a)-9—Grants-in-aid, contribu- tions, etc.—			
O .. 0.90	0.50	0 50	+(a)
R .. -0.40			
C(b)—Hospital Charges—			
C(b)-2—Pay of establishment—			
	5.30	5.34	+0.04
C(b)-3—Allowances, honoraria, etc.—			
O .. 2.64	3.99	4.04	+0.05
R .. 1.35			
C(b)-5—Other contingencies—			
O .. 6.75	7.35	7.37	+0.02
R .. 0.60			
D—Police Training Schools—			
D(a)—Calcutta Police—			
D(a)-2—Pay of establishment—			
O .. 4.14	4.26	4.26	+(a)
R .. 0.12			
D(a)-3—Allowances, honoraria, etc.—			
O .. 0.95	1.99	2.00	+0.01
R .. 1.04			
D(a)-5—Other contingencies—			
O .. 0.61	0.88	1.03	+0 15
R .. 0.27			

(a) Less than Rupees one thousand.

Grant No. 15—Police—*contd.*

Major head and sub-head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
Major head "23—Police."					
D(b)—District Police—					
D(b)-1—Pay of officers— ..			0.76	0.77	+0.01
D(b)-2—Pay of establishment—					
O	..	4.10	} 4.22	..	} +0.07
R	..	0.12		4.29	
D(b)-3—Allowances, honoraria, etc.—					
O	..	1.68	} 2.28	2.31	} +0.03
R	..	0.60			
D(b)-4—Contract contingencies—					
O	..	0.67	} 0.73	0.74	} +0.01
R	..	0.06			
D(b)-5—Other contingencies—					
O	..	1.00	} 0.99	1.00	} +0.01
R	..	-0.01			
D(c)—Detective Training School—					
D(c)-1—Pay of officers— ..			0.14	0.14	+(a)
D(c)-2—Pay of establishment—					
O	..	0.20	} 0.17	0.17	} +(a)
R	..	-0.03			
D(c)-3—Allowances, honoraria, etc.—					
O	..	0.06	} 0.15	0.15	} +(a)
R	..	0.09			

(a) Less than Rupees one thousand.

Grant No. 15—Police—contd.

Major head and sub-head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
Major head "23—Police."					
D(c)-4—Contract contingencies—					
O	..	0·04	} 0·05	0·05	+(a)
R	..	0·01			
D(c)-5—Other contingencies—					
O	--	0·08	} 0·08	0·08	+(a)
R	..	—(a)			
E—Village Police—					
E-5—Other contingencies—					
O	--	0·01	} 0·01	0·01	+(a)
R	--	(a)			
F—Special Police—					
Eastern Frontier Rifles (West Bengal Battalion)—					
F-1—Pay of officers—					
O	--	0·35	} 0·32	0·32	+(a)
R	--	—0·03			
F-2—Pay of establishment—					
O	--	9·01	} 9·24	9·30	+0·06
R	..	0·23			
F-3—Allowances, honoraria, etc.—					
O	..	6·95	} 11·99	12·07	+0·08
R	..	5·04			
F-4—Contract contingencies—					
O	..	0·75	} 0·65	0·65	+(a)
R	..	—0·10			

(a) Less than Rupees one thousand.

Grant No. 15—Police—*contd.*

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "23—Police."			
F—Special Police—<i>concl'd.</i>			
F-5—Other contingencies—			
O .. 2.04	1.73	1.74	+0.01
R .. -0.31			
G—Railway Police—			
G-1—Pay of officers—			
O .. 1.53	1.45	1.47	+0.02
R .. -0.08			
G-2—Pay of establishment—			
O .. 21.50	22.33	22.55	+0.22
R .. 0.83			
G-3—Allowances, honoraria, etc.—			
O .. 6.35	13.13	13.22	+0.09
R .. 6.78			
G-4—Contract contingencies—			
O .. 0.75	0.83	0.83	+(a)
R .. 0.08			
G-5—Other contingencies—			
O .. 3.44	3.40	3.41	+0.01
R .. -0.04			
H—Criminal Investigation Department—			
H(a)—Criminal Investigation Department (excluding Forensic Science Laboratory)—			
H(a)-1—Pay of officers—			
O .. 7.31	7.30	7.36	+0.06
R .. -0.01			

(a) Less than Rupees one thousand.

Grant No. 15—Police—*contd.*

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
Major head "23—Police."			
H—Criminal Investigation Department—<i>concl'd.</i>			
H(a)-2—Pay of establishment—			
O .. 19.91	} 18.62	18.76	+0.14
R .. -1.29			
H(a)-3—Allowances, honoraria, etc.—			
O .. 9.11	} 12.75	12.84	+0.09
R .. 3.64			
H(a)-4—Contract contingencies—			
O .. 0.72	} 0.70	0.71	+0.01
R .. -0.02			
H(a)-5—Other contingencies—			
O .. 3.96	} 4.09	4.10	+0.01
R .. 0.13			
I—Miscellaneous—			
I(b)—Extra Police Force—			
I(b)(1)—Police appointed for the performance of agency functions—			
I(b)(1)-1—Pay of officers—			
O .. 1.70	} 1.65	1.66	+0.01
R .. -0.05			
I(b)(1)-2—Pay of establishment—			
O .. 27.50	} 23.80	27.22	+3.42
R .. -3.70			
I(b)(1)-3—Allowances, honoraria, etc.—			
O .. 8.24	} 14.40	17.00	+2.60
R .. 6.16			

Grant No. 15—Police—*contd.*

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "23—Police."			
I—Miscellaneous—<i>contd.</i>			
I(b)((1)-4—Contract contingencies—	0.25	0.31	+0.06
I(b)(1)-5—Other contingencies—	2.50	3.71	+1.21
I(b)(2)—Additional police employed for the performance of non-agency functions—			
I(b)(2)-3—Allowances, honoraria, etc.—			
O .. 0.03	0.04	0.04	+(a)
R .. 0.01			
I(b)(3)—Additional police for Enforcement Branch—			
I(b)(3)-1—Pay of officers—			
O .. 4.72	4.53	4.56	+0.03
R .. -0.19			
I(b)(3)-2—Pay of establishment—			
O .. 22.00	20.89	21.83	+0.94
R .. -1.11			
I(b)(3)-3—Allowances, honoraria, etc.—			
O .. 8.50	11.31	12.87	+1.56
R .. 2.81			
I(b)(3)-4—Contract contingencies—			
I(b)(3)-5—Other contingencies—	0.46	0.47	+0.01
O .. 3.75	3.10	3.90	+0.80
R .. -0.65			

(a) Less than Rupees one thousand.

Grant No. 15—Police—concl'd.

Major head and sub-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
Major head "23—Police."			
I—Miscellaneous—concl'd.			
I(b)(4)—Cost of police force, etc. employed for cordoning work—			
I(b)(4)-1—Pay of officers—			
O .. 2.00	1.90	1.93	+0.03
R .. -0.10			
I(b)(4)-2—Pay of establishment—			
O .. 38.60	35.90	36.14	+0.24
R .. -2.70			
I(b)(4)-3—Allowances, honoraria, etc.—			
O .. 20.00	21.00	21.12	+0.12
R .. 1.00			
I(b)(4)-4—Contract contingencies—			
O .. 4.00	4.00	4.04	+0.04
R .. -(a)			
I(b)(4)-5—Other contingencies—			
O .. 21.70	24.71	61.67	+36.96
R .. 3.01			
J—Works—			
J-1—Original Works—			
J-1(a)—Calcutta Police—			
O .. 1.00	2.01	2.01	+(a)
R .. 1.01			
J-1(b)—West Bengal Police— ..	2.50	2.51	+0.01
Total ..	16,45.73	17,34.78	89.05

(a) Less than Rupees one thousand.

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

Major head and sub-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
Major head "26—Miscellaneous Departments—Excluding Fire Services."			
A—Administration of Indian Partnership Act, 1932—			
A-1—Pay of officers— ..	0·08	0·08	+(a)
A-2—Pay of establishment— ..	0·19	0·21	+0·02
B—Administration of Bengal Money-lenders' Act, 1940—			
B-2—Pay of establishment—			
O .. 0·16	0·15	0·16	+0·01
R .. -0·01			
D—National Savings Organisation—			
D-1—Pay of officers— ..	0·25	0·32	+0·07
D-2—Pay of establishment— ..	0·25	0·56	+0·31
D-3—Allowances, honoraria, etc.—	0·15	0·44	+0·29
D-4—Contingencies—			
O .. 0·03	0·16	0·30	+0·14
R .. 0·13			
E—Miscellaneous—			
E(a)—Preparation of Census Hand Books—			
E(a)-3—Allowances, honoraria, etc.—			
O .. 0·09	0·10	0·10	+(a)
R .. 0·01			
E(b)—Preservation of Old Correspondence of the West Bengal Districts—			
O .. 0·13	0·13	0·13	+(a)
R .. (a)			

(a) Less than Rupees one thousand.

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

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving --
Major head "26—Miscellaneous Departments—Excluding Fire Services."			
	(In lakhs of rupees)		
E(c)—Preparation of District Gazetteers—			
E(c)-2—Pay of establishment—			
O .. 0.55	0.54	0.55	+0.01
R .. -0.01			
E(e)—Food—			
E(e)(I)—Directorate of District Distribution, Procurement and Supply—			
(i) Pay of officers—			
O .. 1.10	1.20	1.25	+0.05
R .. 0.10			
(ii) Pay of establishment— ..	4.67	4.71	+0.04
(iii) Allowances, honoraria, etc.—			
O .. 1.58	2.55	2.66	+0.11
R .. 0.97			
E(e)(II)—Town Rationing—			
(i) Pay of officers—			
O .. 0.45	0.60	0.60	+(a)
R .. 0.15			
(ii) Pay of establishment— ..	4.45	4.49	+0.04
(iii) Allowances, honoraria, etc.—			
O .. 1.05	2.95	2.99	+0.04
R .. 1.90			
(iv) Contingencies—			
O .. 0.65	1.00	1.01	+0.01
R .. 0.35			

(a) Less than Rupees one thousand.

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

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
Major head "26—Miscellaneous Departments—Excluding Fire Services."			
	(In lakhs of rupees)		

E(e)(III)—Calcutta (including Industrial Area) Rationing—**(i) Pay of officers—**

O	..	1.20	}	5.05	5.33	+0.28
R	..	3.85				

(ii) Pay of establishment—

O	..	42.00	}	48.50	50.30	+1.80
R	..	6.50				

(iii) Allowances, honoraria, etc.—

O	..	8.63	}	30.30	30.95	+0.65
R	..	21.67				

(iv) Contingencies—

O	..	7.07	}	5.80	6.23	+0.43
R	..	-1.27				

E(e)(IV)—District Distribution—

(i) Pay of officers—	..	2.65	2.73	+0.08
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(ii) Pay of establishment—

O	..	47.99	}	54.50	55.49	+0.99
R	..	6.51				

(iii) Allowances, honoraria, etc.—

O	..	13.43	}	38.50	40.60	+2.10
R	..	25.07				

(iv) Contingencies—

O	..	4.28	}	5.90	6.37	+0.47
R	..	1.62				

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

Major head and sub-head	Total grant	Actual expenditure	Excess+ Saving—
Major head "26—Miscellaneous Departments—Excluding Fire Services."			
			(In lakhs of rupees)

E(e)(V)—Directorate of Transportation—**(i) Pay of officers—**

O	..	0.39	}	0.37	0.39	+0.02
R	..	-0.02				

(ii) Pay of establishment—

O	..	10.14	}	7.50	7.59	+0.09
R	..	-2.64				

(iii) Allowances, honoraria, etc.—

O	..	3.00	}	4.65	4.70	+0.05
R	..	1.65				

(iv) Contingencies—

O	..	4.27	}	6.30	6.67	+0.37
R	..	2.03				

E(e)(VI)—Directorate of Storage—**(i) Pay of officers—**

O	..	0.36	}	0.22	0.24	+0.02
R	..	-0.14				

(ii) Pay of establishment—

O	..	2.92	}	2.20	2.24	+0.04
R	..	-0.72				

(iii) Allowances, honoraria, etc.—

O	..	0.99	}	1.20	1.28	+0.08
R	..	0.21				

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

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
Major head "26—Miscellaneous Departments—Excluding Fire Services."			
			(In lakhs of rupees)
E(e)(VII)—Directorate of Inspection and Quality Control—			
(ii) Pay of establishment—			
O .. 0.82	0.75	0.76	+0.01
R .. -0.07			
(iii) Allowances, honoraria, etc.—			
O .. 0.21	0.40	0.40	+(a)
R .. 0.19			
E(e)(VIII)—Office of the Publicity Production—			
(i) Pay of officers—			
O .. 0.45	0.25	0.27	+0.02
R .. -0.20			
(iii) Allowances, honoraria, etc.—			
O .. 0.18	0.10	0.10	+(a)
R .. -0.08			
E(f)—Supplies—			
E(f)(I)—Directorate of Consumers' Goods—			
(i) Pay of officers—			
O .. 0.60	0.52	0.53	+0.01
R .. -0.08			
(ii) Pay of establishment— ..	7.80	7.92	+0.12
(iii) Allowances, honoraria, etc.—			
O .. 2.50	4.25	4.28	+0.03
R .. 1.75			
E(f)(II)—Directorate of Textiles—			
(iv) Contingencies—			
O .. 0.04	0.01	0.01	+(a)
R .. -0.03			

(a) Less than Rupees one thousand.

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

Major head and sub-head	Total grant	Actual expenditure	Excess+ Saving—
Major head "26—Miscellaneous Departments—Excluding Fire Services."		(In lakhs of rupees)	
E(g)—Housing Directorate—			
Contingencies—			
O .. 1.25	1.11	3.29	+2.18
R .. -0.14			
E(h)—Estate Directorate—			
Contingencies—			
O .. 0.30	0.12	0.40	+0.28
R .. -0.18			
Works—			
O .. 10.40	22.24	33.12	+10.88
R .. 11.84			
F—Controller of Rents—			
F(a)—Headquarters Establishment—			
F(a)-1—Pay of officers—			
O .. 0.18	0.19	0.19	+(a)
R .. 0.01			
F(a)-2—Pay of establishment—			
O .. 3.06	2.99	2.99	+(a)
R .. -0.07			
F(a)-3—Allowances, honoraria, etc.—			
O .. 1.20	1.88	1.88	+(a)
R .. 0.68			
F(a)-4—Contingencies—	1.60	1.61	+0.01
Total ..	2,77.27	2,99.42	+22.15

(a) Less than Rupees one thousand.

Grant No. 20—Medical.

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
Major head "20—Medical."			
A—Medical Establishment—			
A(a)—Superintendence—			
A(a)-1—Pay of officers—			
O .. 3.23	2.82	2.83	+0.01
R .. -0.41			
A(a)-2—Pay of establishment—			
O .. 7.38	7.30	7.31	+0.01
R .. -0.68			
A(a)-3—Allowances, honoraria, etc.—			
O .. 2.95	4.73	4.84	+0.11
R .. 1.78			
A(a)-4—Contract contingencies—			
O .. 0.25	0.38	0.39	+0.01
R .. 0.13			
A(a)-5—Other contingencies—			
O .. 0.53	0.64	0.67	+0.03
R .. 0.11			
A(b)—District Medical Establishment—			
A(b)-1—Pay of officers—			
O .. 7.65	7.15	7.20	+0.05
R .. -0.50			
A(b)-2—Pay of establishment—			
O .. 5.54	5.31	5.34	+0.03
R .. -0.23			

Grant No. 20—Medical—*contd.*

Major head and sub-head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
Major head "29—Medical."					
A—Medical Establishment—<i>concl'd.</i>					
A(d)-2—Pay of establishment—					
O	..	0·11	0·13	0·14	+0·01
R	..	0·02			
A(d)-3—Allowances, honoraria, etc.—					
O	..	0·11	0·16	0·17	+0·01
R	..	0·05			
A(d)-4—Contract contingencies—					
			0·02	0·02	+(a)
A(d)-5—Other contingencies—					
O	..	0·09	0·17	0·17	+(a)
R	..	0·08			
A(e)—Organisation for maintenance and repairs of vehicles—					
A(e)-2—Pay of establishment—					
O	..	1·10	1·02	1·03	+0·01
R	..	-0·08			
A(e)-3—Allowances, honoraria, etc.—					
O	..	0·38	0·73	0·73	+(a)
R	..	0·35			
A(e)-4—Contingencies—					
O	..	3·00	3·30	4·70	+1·40
R	..	0·30			

(a) Less than Rupees one thousand.

Grant No. 20—Medical—*contd.*

Major head and sub-head	Total grant	Actual expenditure	Excess+ Saving--
(In lakhs of rupees)			
Major head "29—Medical."			
B—Hospitals and Dispensaries—			
B(a)—Presidency Hospitals and Dispensaries—			
B(a)-1—Pay of officers— .. |	13.30	13.32	+0.02
B(a)-2—Pay of establishment—			
O .. 54.90 } R .. -1.10 }	53.80	54.00	+0.20
B(a)-3—Allowances, honoraria, etc.—			
O .. 29.24 } R .. 20.86 }	50.10	50.12	+0.02
B(a)-4—Contract contingencies—			
O .. 9.00 } R .. 1.50 }	10.50	10.64	+0.14
B(a)-6—Grants-in aid, contributions, etc.—			
O .. 2.19 } R .. -1.39 }	0.80	0.80	+(a)
B(c)—Muffassal Hospitals and Dispensaries—			
B(c)-1—Pay of officers— ..	2.32	2.44	+0.12
B(c)-2—Pay of establishment—			
O .. 9.17 } R .. -0.77 }	8.40	8.52	+0.12

(a) Less than Rupees one thousand.

Grant No. 20—Medical—*contd.*

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "29—Medical"			
B—Hospitals and Dispensaries—<i>contd.</i>			
B(c)—Muffassal Hospitals and Dispensaries —<i>contd.</i>			
B(c)-3—Allowances, honoraria, etc.—			
O .. 4.51	7.59	7.83	+0.24
R .. 3.08			
B(c)-4—Contract contingencies —			
O .. 1.22	2.00	2.03	+0.03
R .. 0.78			
B(d)—Grants to Hospitals and Dispensaries—			
O .. 33.00	30.00	36.47	+6.47
R .. -3.00			
B(e)—R. G. Kar Hospital—			
B(e)-4—Contract contingencies —			
	1.35	1.95	+0.60
B(e)-5—Other contingencies—			
O .. 17.45	19.00	20.83	+1.83
R .. 1.55			
B(f)—Medical Unit at the Regional Engineering College, Durgapur—			
B(f)-1—Pay of officers—			
O .. 0.06	0.06	0.06	+(a)
R .. -(a)			
B(f)-2—Pay of establishment—			
R .. 0.03	0.03	0.03	+(a)

(a) Less than Rupees one thousand.

Grant No. 20—Medical—*contd.*

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "20—Medical."			
B—Hospitals and Dispensaries—<i>contd.</i>			
B(f)—Medical unit at the Regional Engineering College, Durgapur—<i>concl'd.</i>			
B(f)-3—Allowances, honoraria, etc.—			
O .. 0.02	0.03	0.03	+(a)
R .. 0.01			
B(g)—Medical Unit at the Institute of Technology, Kharagpur—			
B(g)-1—Pay of officers—			
O .. 0.18	0.20	0.20	+(a)
R .. 0.02			
B(g)-3—Allowances, honoraria, etc.—			
O .. 0.29	0.53	0.53	+(a)
R .. 0.24			
B(h)—Health Centres—			
B(h)-1—Pay of officers—			
O .. 14.35	15.25	15.42	+0.17
R .. 0.90			
B(h)-2—Pay of establishment—			
O .. 72.50	74.50	74.53	+0.03
R .. 2.00			
B(h)-5—Contingencies—			
O .. 56.00	66.00	71.14	+5.14
R ... 10.00			

(a) Less than Rupees one thousand.

Grant No. 20—Medical—*contd.*

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "29—Medical."			
B—Hospitals and Dispensaries—<i>concl'd.</i>			
B(i)—Auxiliary Government Hospitals—			
B(i)-1—Pay of officers—			
O .. 0.80	0.62	0.63	+0.01
R .. -0.18			
B(i)-5—Contingencies—			
O .. 10.00	9.00	9.60	+0.60
R .. -1.00			
B(j)—T. B. Hospitals—			
B(j)-3—Allowances, honoraria, etc.—			
O .. 4.75	9.85	9.90	+0.05
R .. 5.10			
B(k)—Ambulance Service—			
B(k)-2.—Pay of establishment—			
O .. 1.25	1.20	1.22	+0.02
R .. -0.05			
B(k)-3—Allowances, honoraria, etc.—			
O .. 0.42	0.90	0.92	+0.02
R .. 0.48			
B(k)-5—Contingencies—	1.70	1.83	+0.13

Grant No. 20—Medical—contd.

Major head and sub-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
Major head "29—Medical."			
C—Grants for Medical Purposes—			
Grants-in-aid, Contributions, Donations, etc.—			
Grants to West Bengal Pharmaceutical Council—	..	0·15	+0·15
D—Medical Colleges and Schools—			
D(a)—Medical College, Calcutta—			
D(a)-1—Pay of officers—			
O .. 11·05	9·90	9·98	+0·08
R .. -1·15			
D(a)-2—Pay of establishment—			
O .. 2·89	2·95	2·95	+(a)
R .. 0·06			
D(a)-3—Allowances, honoraria, etc.—			
O .. 3·66	4·75	4·76	+0·01
R .. 1·09			
D(a)-4—Contract contingencies—			
	0·48	0·63	+0·15
D(a)-5—Other contingencies—			
O .. 1·03	1·52	1·70	+0·18
R .. 0·49			
D(a)-6—Grants-in-aid, contributions, etc.—			
O .. 0·29	0·05	0·05	+(a)
R .. -0·24			

(a) Less than Rupees one thousand.

Grant No. 20—Medical—*contd.*

Major head and sub-head	Total grant	Actual expenditure	Excess+ Saving--
(In lakhs of rupees)			
Major head "29—Medical."			
D—Medical Colleges and Schools—<i>contd.</i>			
D(c)—State Blood Transfusion Service—			
D(c)-1—Contract contingencies—	0.35	0.41	+0.06
D(c)-5—Other contingencies—			
O .. 4.50	6.00	6.19	+0.19
R .. 1.50			
D(d)—R. G. Kar Medical College—			
D(d)-2—Pay of establishment—			
O .. 4.30	2.78	2.80	+0.02
R .. -1.52			
D(d)-3—Allowances, honoraria, etc.—			
O .. 1.30	1.78	1.79	+0.01
R .. 0.48			
D(d)-5—Other contingencies—			
O .. 1.04	1.31	1.35	+0.04
R .. 0.27			
D(e)—Training of Nurses—			
D(e)-2—Pay of establishment—			
O .. 5.15	5.36	5.38	+0.02
R .. 0.21			
D(e)-3—Allowances, honoraria, etc.—			
O .. 1.70	3.15	3.20	+0.05
R .. 1.45			
D(e)-5—Contingencies—	5.20	5.38	+0.18

Grant No. 20—Medical—*contd.*

Major head and sub-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
Major head "29—Medical."			
D—Medical Colleges and Schools— <i>contd.</i>			
D(e)—Training of Nurses— <i>concl'd.</i>			
D(e)-6—Grants-in-aid, contributions, etc.—			
O .. 0.70	0.72	0.72	+(a)
R .. 0.02			
D(f)—Nilratan Sarkar Medical College—			
D(f)-2—Pay of establishment—			
O .. 2.07	1.86	1.90	+0.04
R .. -0.21			
D(f)-3—Allowances, honoraria, etc.—			
O .. 3.15	4.10	4.23	+0.13
R .. 0.95			
D(f)-5—Contingencies— ..			
	1.35	2.10	+0.75
D(g)—Training of Medical and Auxiliary Personnel—			
D(g)-1—Pay of officers—			
O .. 1.20	0.75	0.75	+(a)
R .. -0.45			
D(g)-2—Pay of establishment—			
O .. 1.50	1.20	1.20	+(a)
R .. -0.30			
D(g)-3—Allowances, honoraria, etc.—			
O .. 0.80	1.00	1.04	+0.04
R .. 0.20			
D(g)-5—Contingencies— ..			
	0.42	0.43	+0.01

(a) Less than Rupees one thousand.

Grant No. 20—Medical—*contd.*

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "29—Medical."			
D—Medical Colleges and Schools—<i>concl.</i>			
D(h)—Dental Colleges—			
D(h)-2—Pay of establishment—			
O .. 1.20	1.30	1.35	+0.05
R .. 0.10			
D(h)-3—Allowances, honoraria, etc.—			
O .. 0.65	0.72	0.74	+0.02
R .. 0.07			
D(h)-5—Contingencies—			
O .. 0.48	0.55	0.55	+(a)
R .. 0.07			
D(i)—Institute of Post-Graduate Medical Education—			
D(i)-3—Allowances, honoraria, etc.—			
O .. 1.05	1.72	1.72	+(a)
R .. 0.67			
D(i)-6—Grants-in-aid, contributions, etc.—			
	1.99	2.09	+0.10
E—Mental Hospitals—			
E-1—Pay of officers— ..			
	0.05	0.05	+(a)
E-2—Pay of establishment—			
O .. 0.61	0.58	0.59	+0.01
R .. -0.03			
E-4—Contract contingencies—			
	0.06	0.06	+(a)
E-5—Other contingencies— ..			
	0.41	0.44	+0.03

(a) Less than Rupees one thousand.

Grant No. 20—Medical—contd.

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "29—Medical."			
F—Chemical Examiners—			
F-2—Pay of establishment—			
O .. 0.92	0.71	0.71	+(a)
R .. -0.21			
F-3—Allowances, honoraria, etc.—			
O .. 0.28	0.43	0.45	+0.02
R .. 0.15			
F-4—Contract contingencies—			
O .. 0.07	0.08	0.08	+(a)
R .. 0.01			
F-5—Other contingencies—	0.12	0.13	+0.01
H—Provincialisation of Sadar and Subdivisional Hospitals—			
H-1—Pay of officers—			
O .. 10.50	10.30	10.41	+0.11
R .. -0.20			
H-2—Pay of establishment—			
O .. 42.10	39.75	40.10	+0.35
R .. -2.35			
H-3—Allowances, honoraria, etc.—			
O .. 22.88	33.60	34.28	+0.68
R .. 10.72			
H-4—Contract contingencies—			
O .. 8.50	9.00	9.04	+0.04
R .. 0.50			

(a) Less than Rupees one thousand.

Grant No. 20—Medical—*concl'd.*

Major head and sub-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
Major head "20—Medical."			
I—Miscellaneous—			
(a) Expenditure in connection with maintenance of completed Community Development Project and National Extension Service Blocks—			
(i) Health Centres in Community Development Blocks—			
I-1—Pay of officers—			
O .. 0.58	0.42	0.42	+(a)
R .. -0.16			
I-3—Allowances, honoraria, etc.—			
O .. 1.32	1.90	1.90	+(a)
R .. 0.58			
I 4—Contract contingencies— ..	0.15	0.15	+(a)
J—Works—			
Other Schemes—			
O .. 4.50	6.00	7.58	+1.58
R .. 1.50			
K—Suspense—			
O .. 2,25.00	2,55.00	2,56.04	+1.04
R .. 30.00			
L—Development Schemes—			
L(a)—Fourth Five-Year Plan—			
O .. 1,68.23	1,55.85	1,61.40	+5.55
R .. -12.38			
L(c)—Third Five-Year Plan (Committed Expenditure)—			
O .. 1,54.34	1,89.18	2,00.49	+11.31
R .. 34.84			
Total ..	12,29.88	12,71.49	+41.61

(a) Less than Rupees one thousand.

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

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "35—Industries."			
A—Cinchona Plantations—			
A(1)—Cinchona Plantations—			
A(1)-1—Pay of officers—			
O .. 1.30	1.21	1.23	+0.02
R .. -0.09			
A(1)-2—Pay of establishment—			
O .. 2.95	2.85	2.93	+0.08
R .. -0.10			
A(1)-3—Allowances, honoraria, etc.—			
O .. 1.30	2.33	2.38	+0.05
R .. 1.03			
A(1)-4—Contingencies—			
O .. 33.60	41.06	41.37	+0.31
S .. 6.00			
B .. 1.46			
<i>Add</i> —Establishment charges payable to other Governments, Departments, etc.—			
	0.38	0.54	+0.16
B—Works—			
O .. 1.50	0.66	0.84	+0.18
R .. -0.84			
Total ..	48.49	49.29	+0.80

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

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "39—Miscellaneous Social and Developmental Organisations."			
A—State Statistics—			
A(a)—Registration of Births, Deaths and Marriages—			
A(a)-3—Allowances, honoraria, etc.—	(a)	0.01*	+0.01
A(b)—Statistics of Industrial and Labour Disputes—		..	
A(b)-1—Pay of officers—			
O 0.38	} -	..	+ (a)
R -0.09			
	0.29	0.29	
A(b)-2—Pay of establishment—			
O 0.87	} ~	..	+0.05
R -0.01			
	0.86	0.91	
B—Miscellaneous—			
B(a)—Smoke Nuisance Commission—			
B(a)-2—Pay of establishment—			
O 0.29	} -	..	+0.03
R -0.01			
	0.28	0.31	
B(e)—Construction Board—			
B(e)-1—Pay of officers—			
O 6.00	} -	..	+0.14
R -0.50			
	5.50	5.64	
B(e)-4—Contingencies—	3.27	5.30	+2.03

(a) Less than Rupees one thousand.

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

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
Major head "39—Miscellaneous Social and Developmental Organisations."			
B—Miscellaneous—conold			
B(f)—Control of Vagrancy—			
B(f)-2—Pay of establishment—			
O .. 4.18	3.81	3.86	+0.05
R .. -0.37			
B(h)—Directorate of Social Welfare—			
B(h)-1—Pay of officers—			
O .. 0.29	0.27	0.29	+0.02
R .. -0.02			
B(h)-2—Pay of establishment—			
O .. 0.43	0.42	0.46	+0.04
R .. -0.01			
B(h)-3—Allowances, honoraria, etc.—			
O .. 0.21	0.32	0.38	+0.06
R .. 0.11			
B(h)-4—Contingencies—			
O .. 0.06	0.06	0.06	+(a)
R .. -(a)			
D—Works—			
O .. 0.10	0.44	0.44	+(a)
R .. 0.34			

(a) Less than Rupees one thousand.

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

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
Major head "39—Miscellaneous Social and Developmental Organisations."			
E—Suspense Charges— ..	2.10	14.89	+12.79
G—Development Schemes—			
(i) Fourth Five-Year Plan—			
(a) Statistics—			
G(i)(a)-2—Setting up of an Economic Division—			
O .. 0.26 } ..		0.09	+0.09
R .. -0.26 }			
G(i)(b)—Expansion of the Electrical Laboratory attached to the Directorate of Electricity—			
O .. 1.60 } ..	0.01	0.18	+0.17
R .. -1.59 }			
G(i)(d)—Evaluation Machinery—Setting up of an Evaluation Organisation—			
O .. 2.79 } ..	2.52	2.76	+0.24
R .. -0.27 }			
(ii) Centrally-sponsored Schemes (New Schemes)—			
G(ii)-1—Adoption of Metric System of Weights and Measures—			
O .. 10.98 } ..	10.09	10.17	+0.08
R .. -0.89 }			
Total ..	30.24	46.04	+15.80

Grant No. 39—Pensions and Other Retirement Benefits.

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "65—Pensions and Other Retirement Benefits."			
A—Superannuation and retired allowances—			
(b) Other pensions—			
O .. 1,60.00	1,50.00	2,00.74	+50.74
R .. -10.00			
D—Gratuities—			
(c) Retiring gratuity— ..	25.00	30.15	+5.15
(d) Death gratuity—			
O .. 6.00	7.00	8.77	+1.77
R .. 1.00			
G—Allowances and gratuities to political sufferers, their families and institutions—			
O .. 4.10	4.96	5.68	+0.72
R .. 0.86			
H—Charges in England—			
O .. 0.77	0.88	0.94	+0.06
R .. 0.11			
Major head "120—Payments of Commuted Value of Pensions."			
Payments of commuted value of pensions—			
(a) Payments in India—			
(i) Payments—			
O .. 5.50	4.90	5.73	+0.83
R .. -0.60			
Total (voted) ..	1,92.74	2,52.01	+59.27

Grant No. 39—Pensions and Other Retirement Benefits—concl'd.

Major head and sub-head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "65—Pensions and Other Retirement Benefits."			
A—Superannuation and retired allowances—			
(a) <i>Add</i> —Payments to Central Government on account of pensions payable to officers appointed by the Secretary of State and recoverable from the State Government—			
<i>Charged</i> —			
O .. 2.30	2.23	2.78	+0.55
R .. -0.07			
(b) Other pensions—			
<i>Charged</i> —			
O .. 2.00	1.80	1.99	+0.19
R .. -0.20			
Total (<i>charged</i>) ..	4.03	4.77	+0.74

APPENDIX II

Statement showing grant-wise details of recoveries adjusted in reduction

(Referred to in the Summary of Appropria-

Serial No.	Number and name of grant or appropriation	Budget estimate
		Rs.
1.	2—Land Revenue	14,12,000
2.	7—Stamps	82,000
3.	8—Registration Fees	5,000
4.	11—Parliament, State /Union Territory Legislatures—	
	Voted	13,00,000
	Charged .. .. .	..
5.	12—General Administration	3,42,000
6.	13—Administration of Justice	4,000
7.	14—Jails	14,64,000
8.	15—Police	1,54,94,000
9.	17—Miscellaneous Departments—Excluding Fire Services	58,000
10.	19—Education	18,99,000
11.	20—Medical	2,32,77,000
12.	21—Public Health	1,50,00,000
13.	22—Agriculture—Agriculture	3,37,000
14.	24—Animal Husbandry	7,53,67,000
15.	25—Co-operation .. .. .	..
16.	26—Industries—Industries	3,53,000
17.	27—Industries—Cottage Industries	13,000
18.	28—Industries—Cinchona	2,32,000
19.	29—Community Development Projects, etc.	1,60,000
20.	30—Labour and Employment .. .. .	..
21.	32—Miscellaneous Social and Developmental Organisations— Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes	19,00,000

of expenditure in the Accounts for 1937-38.

tion Accounts at page 7)

Revised estimate	Actuals	Actuals compared with			
		Budget estimate		Revised estimate	
		More+	Less-	More+	Less-
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
14,58,000	5,80,387		-8,31,613		-8,77,613
91,000	1,00,278		+18,278		+9,278
5,000	4,995		-5		-5
16,27,000	15,75,000		+2,75,000		-52,000
5,000	..		..		-5,000
3,71,000	57,733		-2,84,267		-3,13,267
4,000	..		-4,000		-4,000
12,27,000	14,86,340		+22,340		+2,59,340
1,63,50,000	1,51,75,099		-3,18,901		-11,74,901
87,000	1,871		-56,129		-85,129
17,99,000	10,61,714		-8,37,286		-7,37,286
2,47,46,000	1,58,85,010		-73,91,990		-88,60,990
2,00,00,000	2,21,49,164		+71,49,164		+21,49,164
2,52,000	4,82,472		+1,45,472		+2,30,472
6,56,20,000	5,89,02,875		-1,64,64,125		-67,17,125
..	66,500		+66,500		+66,500
4,09,000	4,06,504		+53,504		-2,496
13,000	..		-13,000		-13,000
2,47,000	3,41,843		+1,09,843		+94,843
75,000	4,059		-1,55,941		-70,941
15,000	..		..		-15,000
16,00,000	16,74,831		-2,25,169		+74,831

Statement showing grant-wise details of recoveries adjusted in reduction

(Referred to in the Summary of Appropria-

Serial no.	Number and name of grant or appropriation	Budget estimate
		Rs.
22.	33—Irrigation	71,40,000
23.	34—Public Works—	
	Voted	9,13,91,000
	Charged	90,000
24.	35—Greater Calcutta Development Scheme .. .. .	..
25.	36—Ports and Pilotage	60,000
26.	38—Famine Relief	6,25,000
27.	39—Pensions and Other Retirement Benefits	5,00,000
28.	41—Stationery and Printing	5,87,000
29.	42—Forest	8,64,000
30.	44—Miscellaneous—Other Miscellaneous Expenditure	3,46,69,000
31.	45—Miscellaneous—Expenditure on Displaced Persons	3,36,84,000
32.	47—Expenditure connected with the National Emergency	2,06,31,000
33.	48—Capital Outlay on Multipurpose River Schemes— Damodar Valley Project.	3,53,83,000
34.	49—Capital Outlay on Public Works	19,24,000
35.	50—Capital Outlay on Schemes of Government Trading	18,75,99,000
	Total	
	} Voted	55,37,56,000
	} Charged	90,000
	Grand Total	55,38,46,000

of expenditure in the Accounts for 1967-68.

tion Accounts at page 7)

Revised estimate	Actuals	Actuals compared with			
		Budget estimate		Revised estimate	
		More+	Less-	More+	Less-
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,32,40,000	99,33,816	+27,93,816			-33,06,184
8,35,57,000	5,80,97,121		-3,32,93,879		-2,54,59,879
74,000	1,43,590	+53,590			+69,590
..	44,118	+44,118			+44,118
60,000	..		-60,000		-60,000
1,24,90,000	80,00,000	+73,75,000			-44,90,000
5,00,000	5,15,162	+15,162			+15,162
5,53,000	5,84,212		-2,788		+31,212
10,69,000	9,78,242	+1,14,242			-90,758
2,22,85,000	2,25,81,080		-1,20,87,920		+2,96,080
2,32,08,000	1,30,26,962		-2,06,57,038		-1,01,81,038
1,32,84,000	1,32,232		-2,04,98,768		-1,31,51,768
3,15,34,000	4,20,33,507	+66,50,507			+1,04,99,507
29,00,000	24,55,538	+5,31,538			-4,44,462
9,39,85,000	10,01,12,398		-8,74,86,602		+61,27,398
43,46,61,000	37,84,51,063		-17,53,04,937		-5,62,09,937
79,000	1,43,590	+53,590			+64,590
43,47,40,000	37,85,94,653	-17,52,51,347			-5,61,45,347