

17
5A



सत्यमेव जयते

Government of West Bengal

APPROPRIATION ACCOUNTS
1972-73

Superintendent, Government Printing
West Bengal Government Press, Alipore, West Bengal

1974

TABLE OF CONTENTS

	Page
Introductory	1
Summary of Appropriation Accounts	2—9
Appropriation Accounts—	
Grant No. 1—Taxes on Income other than Corporation Tax	10
2—Land Revenue	10—12
3—State Excise Duties	13
4—Taxes on Vehicles	13
5—Sales Tax	14
6—Other Taxes and Duties	14
7—Stamps	15
8—Registration Fees	15
9—Interest on Debt and Other Obligations	15—17
Appropriation for Reduction or Avoidance of Debt	17
11—Parliament, State/Union Territory Legislature	18
12—General Administration	19
13—Administration of Justice	19—20
14—Jails	20
15—Police	21—22
16—Miscellaneous Departments—Fire Services	22
17—Miscellaneous Departments—Excluding Fire Services	23
18—Scientific Departments	23
19—Education	24
20—Medical	24—25
21—Public Health	25—26
22—Agriculture—Agriculture	26—33
23—Agriculture—Fisheries	34
24—Animal Husbandry	35—40
25—Co-operation	40—41
26—Industries—Industries	41—49
27—Industries—Cottage Industries	49—53
28—Industries—Cinchona	54
29—Community Development Projects, etc.	54—56
30—Labour and Employment	56

	Page
Grant No. 31—Miscellaneous Social and Developmental Organisations—Welfare of Scheduled Tribes and Castes and Other Backward Classes ..	57
32—Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes	57—61
33—Irrigation	61—75
34—Public Works	76—80
35—Greater Calcutta Development Scheme	80—84
36—Ports and Pilotage	84
37—Road and Water Transport Schemes	85
38—Famine Relief	85—87
39—Pensions and Other Retirement Benefits	88
40—Privy Purses and Allowances of Indian Rulers	89
41—Stationery and Printing	89—90
42—Forest	90—92
43—Miscellaneous—Contributions	93
44—Miscellaneous—Panchayats	94—95
45—Miscellaneous—Sports	95
46—Miscellaneous—Civil Defence	96
47—Miscellaneous—Other Miscellaneous Expenditure	97—105
48—Miscellaneous—Expenditure on Displaced Persons	105—110
49—Pre-Partition Payments	111
50—Capital Outlay on Multipurpose River Schemes—Damodar Valley Project	111
51—Capital Outlay on Public Works	112—120
52—Capital Outlay on Schemes of Government Trading	120—122
Public Debt	122—124
54—Loans and Advances by State/Union Territory Governments	124—129
APPENDIX—I	130—176
APPENDIX—II	177—179



INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 1972-73 presents the accounts of sums expended in the year ended the 31st March, 1973 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	12,33,000	11,52,428	80,572	..
Charged	1,000	..	1,000	..
2. Land Revenue—				
Voted	11,86,89,000	11,19,18,142	67,70,858	..
Charged	5,70,000	4,51,196	1,18,804	..
3. State Excise Duties—				
Voted	1,33,97,000	1,31,41,140	2,55,860	..
Charged	22,982	..	22,982	..
4. Taxes on Vehicles—				
Voted	27,41,000	25,89,935	1,51,065	..
5. Sales Tax—				
Voted	89,43,000	85,17,158	4,25,842	..
Charged	1,000	..	1,000	..
6. Other Taxes and Duties—				
Voted	94,70,000	90,39,345	4,30,655	..
7. Stamps—				
Voted	28,87,000	23,23,900	5,63,100	..
8. Registration Fees—				
Voted	97,56,000	96,59,551	96,449	..
9. Interest on Debt and Other Obligations—				
Voted	1,00,00,000	96,82,801	3,17,199	..
Charged	40,00,96,000	41,72,87,771	..	1,71,91,771
Appropriation for Reduction or Avoidance of Debt—				
Charged	6,50,70,000	6,50,70,000	..	..

Summary of Appropriation Accounts—*contd.*

3

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
11. Parliament, State/Union Territory Legislature—				
Voted	1,18,04,000	96,32,116	21,71,884	..
Charged	79,000	79,072	928	..
12. General Administration—				
Voted	9,12,19,000	8,95,81,605	16,37,395	..
Charged	25,85,000	24,68,955	1,16,045	..
13. Administration of Justice—				
Voted	2,49,62,000	2,55,26,829	..	5,64,829
Charged	35,73,000	35,06,351	66,140	..
14. Jails—				
Voted	3,27,64,000	3,26,70,891	93,109	..
15. Police—				
Voted	35,97,81,000	33,04,76,053	2,93,04,947	..
Charged	3,174	4,334	3,340	..
16. Miscellaneous Departments—Fire Services—				
Voted	1,07,50,000	94,19,151	13,30,849	..
17. Miscellaneous Departments—Excluding Fire Services—				
Voted	6,71,86,000	6,64,22,658	7,63,842	..
Charged	11,590	1,342	10,248	..
18. Scientific Departments—				
Voted	94,500	82,468	12,032	..
19. Education—				
Voted	80,64,94,000	79,43,97,832	1,20,96,168	..
Charged	24,291	16,700	7,591	..

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.
20. Medical—				
Voted	26,73,43,000	26,55,41,449	18,01,551	..
21. Public Health—				
Voted	14,62,51,000	14,23,30,961	39,20,039	..
Charged	7,000	..	7,000	..
22. Agriculture—Agriculture—				
Voted	39,08,57,000	34,28,91,051	4,79,65,049	..
Charged	1,10,350	1,10,350	..	..
23. Agriculture—Fisheries—				
Voted	81,65,000	59,13,343	22,51,657	..
Charged	2,353	2,353	..	..
24. Animal Husbandry—				
Voted	17,19,06,000	14,70,15,885	2,48,90,115	..
25. Co-operation—				
Voted	1,47,03,000	1,41,56,528	5,46,472	..
26. Industries—Industries—				
Voted	7,68,11,001	5,91,31,454	1,76,79,547	..
Charged	25,000	..	25,000	..
27. Industries—Cottage Industries—				
Voted	3,17,35,000	3,32,45,633	..	15,10,633
Charged	3,66,966	1,696	3,65,270	..
28. Industries—Cinchona—				
Voted	74,06,000	73,41,193	64,807	..

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.
29. Community Development Projects, etc.—				
Voted	9,50,68,000	9,14,64,744	36,03,256	..
<i>Charged</i>	<i>77,13,000</i>	<i>76,78,408</i>	<i>34,592</i>	..
30. Labour and Employment—				
Voted	6,76,30,000	6,37,90,269	38,39,731	..
31. Miscellaneous Social and Developmental Organisations—Welfare of Scheduled Tribes and Castes and Other Backward Classes—				
Voted	2,97,95,000	3,00,33,466	..	2,38,468
32. Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes—				
Voted	4,21,03,000	4,98,38,678	..	77,35,678
33. Irrigation—				
Voted	31,21,18,000	33,04,86,844	..	1,83,68,844
<i>Charged</i>	<i>1,94,000</i>	<i>93,639</i>	<i>1,00,361</i>	..
34. Public Works—				
Voted	20,83,23,000	35,58,12,266	..	14,74,89,266
<i>Charged</i>	<i>20,99,000</i>	<i>21,04,426</i>	..	<i>5,426</i>
35. Greater Calcutta Development Scheme—				
Voted	6,78,80,000	3,82,46,811	2,96,33,189	..
36. Ports and Pilotage—				
Voted	27,80,000	24,71,602	3,08,398	..

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.
37. Road and Water Trans- port Schemes—				
Voted	1,01,44,000	1,02,84,265	..	1,40,265
38 Famine Relief—				
Voted	18,35,94,000	18,67,06,190	..	31,12,190
39. Pensions and Other Retirement Benefits—				
Voted	4,06,22,000	4,65,88,842	..	59,66,342
<i>Charged</i>	<i>6,81,000</i>	<i>5,86,539</i>	<i>94,411</i>	..
40. Privy Purses and Allow- ances of Indian Rulers—				
Voted	20,000	6,728	13,272	..
41. Stationery and Printing—				
Voted	1,23,94,000	1,27,60,292	..	3,66,292
42. Forest—				
Voted	3,59,50,000	3,23,78,293	35,71,707	..
43. Miscellaneous—Contribu- tions—				
Voted	15,74,12,000	14,94,90,342	79,21,658	..
<i>Charged</i>	<i>4,04,000</i>	<i>3,07,061</i>	<i>96,919</i>	..
44. Miscellaneous—Panchayats—				
Voted	8,43,51,000	3,06,97,541	36,53,459	..
<i>Charged</i>	<i>2,03,000</i>	<i>2,02,991</i>	9	..
45. Miscellaneous—Sports—				
Voted	57,07,000	44,04,015	13,02,985	..
46. Miscellaneous—Civil Defence—				
Voted	1,97,98,000	1,78,73,620	19,24,380	..

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.
47. Miscellaneous—Other Miscellaneous Expenditure—				
Voted	18,14,79,000	12,12,14,920	6,02,64,080	..
Charged	6,95,000	39,961	6,55,039	..
48. Miscellaneous—Expenditure on Displaced Persons—				
Voted	26,89,02,000	34,42,92,081	..	7,53,90,081
Charged	1,59,65,000	60,64,897	99,00,103	..
49. Pre-Partition Payments—				
Voted	6,000	892	5,108	..
50. Capital Outlay on Multi-purpose River Schemes—Damodar Valley Project—				
Voted	5,09,46,000	4,95,20,658	14,25,342	..
51. Capital Outlay on Public Works—				
Voted	9,25,64,000	7,64,83,577	1,60,80,423	..
Charged	20,20,000	3,100	20,16,900	..
52. Capital Outlay on Schemes of Government Trading—				
Voted	13,86,59,000	6,43,38,896	7,43,20,104	..
Charged	1,00,000	1,298	98,702	..
Public Debt—				
Charged	1,71,25,12,000	1,94,50,23,282	..	23,25,11,282
54. Loans and Advances by State/Union Territory Governments—				
Voted	48,01,48,000	46,76,81,832	1,25,16,168	..
Total—				
Voted	5,23,57,40,501	5,12,06,19,564	37,60,03,823	26,08,82,886
Charged	2,22,01,39,706	2,45,61,05,292	1,37,42,893	24,97,08,479
Grand Total ..	7,45,58,80,207	7,57,67,24,656	38,97,46,716	51,05,91,365

The excess over the following grants requires regularisation :—

Number of grant	Name of grant
13	Administration of Justice.
27	Industries—Cottage Industries.
31	Miscellaneous Social and Developmental Organisations— Welfare of Scheduled Tribes and Castes and Other Backward Classes.
32	Miscellaneous Social and Developmental Organisations— Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes.
33	Irrigation.
34	Public Works.
37	Road and Water Transport Schemes.
38	Famine Relief.
39	Pensions and Other Retirement Benefits.
41	Stationery and Printing.
48	Miscellaneous—Expenditure on Displaced Persons.

The excess over the charged portion of the following grants also requires regularisation :—

Number of appropriation	Name of appropriation
9	Interest on Debt and Other Obligations.
34	Public Works.
..	Public Debt.

The expenditure shown in the Summary of Appropriation Accounts does not include Rs. 94,497 spent from 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 <i>Charged</i> <i>Rs.</i>	Date of sanction
10—State Excise Duties ..	22,982	20th July 1972.
28—Education	7,590	24th January 1973.
35—Industries (Cottage Industries) ..	36,950	15th September 1972.
71—Miscellaneous (Civil Defence) ..	23,000	25th October 1971 (drawn in May 1972).
124—Capital Outlay on Schemes of Government Trading ..	3,975	Rs. 2,488 on 4th Sep- tember 1972, Rs. 1,264 on 12th October 1972 and Rs. 223 on 25th January 1973.
Total ..	<u>94,497</u>	

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 1972-73 and the Finance Accounts for that year is shown below :—

	Voted	Charged
	Rs.	Rs.
Total expenditure according to the Appropriation Accounts	5,12,06,19,564	2,45,61,05,292
Deduct—Recoveries	57,73,76,867	2,07,328
Net total expenditure as shown in statement no. 10 of the Finance Accounts	4,54,32,42,697	2,45,58,97,964

The details of the recoveries are given in Appendix II.

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report on the accounts of the Government of West Bengal for the year 1972-73.



(A. BAKSI)

Comptroller and Auditor-
General of India.

NEW DELHI :

The 30 NOV 1974¹⁹⁷

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

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head "4—Taxes on Income other than Corporation Tax."				
<i>Voted—</i>				
	Rs.			
Original	.. 12,33,000	} 12,33,000	11,52,428	-80,572
Supplementary	.. ..		
<i>Amount surrendered during the year (March 1973)</i>				
	.. ..	..	..	84,052
<i>Charged—</i>				
Original	.. 1,000	} 1,000	..	-1,000
Supplementary	.. ..		
<i>Amount surrendered during the year (March 1973)</i>				
	.. ..	..	..	1,000

Grant No. 2—Land Revenue.

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major heads "9—Land Revenue", "76—Other Miscellaneous Compensations and Assignments" and "92—Payment of Compensation to Land-holders, etc., on the abolition of the Zamindari System."				
<i>Voted—</i>				
	Rs.			
Original	.. 11,86,89,000	} 11,86,89,000	11,19,18,142	-67,70,858
Supplementary	.. ..		
<i>Amount surrendered during the year (March 1973)</i>				
	.. ..	..	..	15,11,335
<i>Charged—</i>				
Original	.. 5,70,000	} 5,70,000	4,51,196	-1,18,804
Supplementary	.. ..		
<i>Amount surrendered during the year (March 1973)</i>				
	.. ..	..	..	1,01,000

Notes and comments—

Voted grant

(i) Out of the unutilised provision of Rs. 67·71 lakhs, Rs. 52·60 lakhs remained unsurrendered.

In the preceding two years also, Rs. 57·44 lakhs out of the saving of Rs. 1,32·11 lakhs (1971-72) and Rs. 57·35 lakhs out of the saving of Rs. 1,49·24 lakhs (1970-71) remained unsurrendered in the grant.

(ii) Saving occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
“9—Land Revenue.”			
LUMP PROVISION FOR DEARNESS ALLOWANCE FROM 1-10-71—	24·68	..	—24·68

Reasons for the saving are awaited.

(iii) Substantial saving occurred also under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
“9—Land Revenue.”			
E—EXPENDITURE IN CONNECTION WITH EX-ZAMINDARY ESTATES—			
E(b)—Outlay on Improvements—			
O ..	4·58		
R ..	—4·18		
	0·40	0·72	+0·32

Reasons for the net saving of Rs. 3·86 lakhs (84 percent of the provision) are awaited.

(iv) Part of the above saving was reappropriated to cover substantial excess under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
“92—Payment of Compensation to Land-holders, etc., on the abolition of the Zamindari System.”			
A—Cash Compensation—			
A(iii)—Payment of commuted value of rent in kind annuity—			
O ..	30·00	} 35·00	36·20
R ..	5·00		
			+1·20

Reasons for the total excess of Rs. 6·20 lakhs are awaited.

“76—Other Miscellaneous Compensations and Assignments.”

OTHER MISCELLANEOUS ASSIGNMENTS, COMPENSATIONS, ETC.—

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

O ..	30·00	} 33·50	33·32
R ..	3·50		
			—0·18

Reasons for the net excess of Rs. 3·32 lakhs are awaited.

(v) Under the following, provision of additional funds by reappropriation proved unnecessary :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
“92—Payment of Compensation to Land-holders, etc., on the abolition of the Zamindari System.”			
(B) PAYMENT BY ESTATES ACQUISITION BONDS—			
O ..	70·00	} 73·34	65·49
R ..	3·34		
			—7·85

Reasons for saving are awaited.

Grant No. 3—State Excise Duties.

13

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head "10—State Excise Duties."				
	Rs.			
<i>Voted—</i>				
Original	.. 1,21,31,000	1,33,97,000	1,31,41,140	-2,55,860
Supplementary	.. 12,66,000			
Amount surrendered during the year (March 1973)	..	..	..	57,000
<i>Charged—</i>				
Original	.. ..	22,982	..	-22,982
Supplementary	.. 22,982			
Amount surrendered during the year	..	..	..	..

Under the charged portion, Rs. 22,982 were spent from out of advance obtained from the Contingency Fund sanctioned in July 1972 ; the amount was not recouped to the fund till the close of the year.

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

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head "11—Taxes on Vehicles."				
	Rs.			
Original	.. .. 26,90,000	27,41,000	25,89,935	-1,51,065
Supplementary	.. 51,000			
Amount surrendered during the year (March 1973)	..	..	..	2,06,200

Grant No. 5—Sales Tax.

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head "12—Sales Tax."				
	Rs.			
Voted—				
Original	.. 89,43,000	} 89,43,000	85,17,158	—4,25,842
Supplementary	.. ..		
Amount surrendered during the year (March 1973)	.. ..	..	..	1,23,000
Charged—				
Original	.. 1,000	} 1,000	..	—1,000
Supplementary	.. ..		
Amount surrendered during the year (March 1973)	.. ..	..	..	1,000

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

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head "13—Other Taxes and Duties."				
	Rs.			
Original	.. 94,70,000	} 94,70,000	90,39,345	—4,30,655
Supplementary	.. ..		
Amount surrendered during the year (March 1973)	.. ..	..	..	9,15,150

Grant No. 7—Stamps (All voted).

15

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major head "14—Stamps."			
	Rs.		
Original 28,87,000	} 28,87,000	23,23,900	-5,63,100
Supplementary			
Amount surrendered during the year (March 1973) .. ..	..	..	3,72,500

Notes and comments—

Saving was mainly due to lesser requirement of stamps than anticipated.

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

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major head "15—Registration Fees."			
	Rs.		
Original 86,73,000	} 97,56,000	96,59,551	-95,449
Supplementary 10,83,000			
Amount surrendered during the year .. ..	..	..	..

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."			
Voted—	Rs.		
Original 1,00,00,000	} 1,00,00,000	96,82,801	-3,17,190
Supplementary			
Amount surrendered during the year .. ..	..	..	..
Charged—			
Original 36,90,92,000	} 40,00,96,000	41,72,87,771	+1,71,91,771
Supplementary 3,10,04,000			
Amount surrendered during the year .. ..	..	..	..

Notes and comments—

Charged appropriation

(i) Expenditure exceeded the appropriation by Rs. 1,71,91,771 ; the excess requires regularisation.

(ii) Excess of Rs. 1,71·92 lakhs was the net result of excess of Rs. 6,41·78 lakhs under 38 sub-heads partly counterbalanced by saving of Rs. 4,69·86 lakhs under 38 other sub-heads.

Sub-heads under which excess occurred are given in Appendix I.

(iii) Excess occurred mainly under :—

Group-head	Total appro- piation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			

B—INTEREST ON INTER-GOV-
ERNMENTAL DEBT—

O	.. 28,45·38	}	31,55·42	32,97·86	+1,42·44
S	.. 3,10·04				

The excess was due to payment of arrear dues of interest, not provided for in the budget, to Government of India mainly on loans for Damodar Valley Corporation (Rs. 3,94·18 lakhs), development projects (Rs. 38·26 lakhs), flood and drought relief (Rs. 30·76 lakhs), Calcutta Metropolitan District Development schemes (Rs. 27·88 lakhs), special medium and long term loans (Rs. 15·75 lakhs), flood control schemes (Rs. 13·38 lakhs), rural electrification (Rs. 8·62 lakhs), minor irrigation (Rs. 8·31 lakhs), development of Greater Calcutta (Rs. 6·63 lakhs), subsidised industrial housing scheme of private employers (Rs. 6·30 lakhs), co-operative development (Rs. 2·94 lakhs) and land acquisition and development (Rs. 2·23 lakhs).

The excess was partly counterbalanced by saving mainly due to—

- (i) non-utilisation of the lump provision made in the supplementary budget for payment of arrear interest charges on loans from Government of India (Rs. 3,10·04 lakhs),
- (ii) non-payment of interest to Government of India on loans for repairs to flood protection works, embankments, etc. damaged by floods (Rs. 34·20 lakhs), Kangsabati project (Rs. 9·50 lakhs), reloaning to Westinghouse Saxby Farmer Ltd. (Rs. 5·71 lakhs) and purchase and distribution of fertilisers (Rs. 5·00 lakhs), and
- (iii) less payment of interest to Government of India on (a) loans for meeting non-Plan gap in resources (Rs. 21·81 lakhs), (b) loans out of the proceeds of centralised borrowings (Rs. 15·75 lakhs), and (c) loans on industrial housing scheme (Rs. 7·85 lakhs) and low income group housing scheme (Rs. 3·43 lakhs).

Reasons for the savings are awaited.

(iv) Substantial excess occurred also under :—

Group-head	Total appropriation	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
A—INTEREST ON PUBLIC DEBT AND OTHER OBLIGATIONS—			
A(1) Interest on Ordinary Debt—			
A(1)(i) Debt raised in India—			
A(1)(i)(c) Interest on ways and means advances from Reserve Bank—	20.00	37.60	+17.60
Reasons for the excess are awaited (February 1974).			
A(3) Interest on Other Obligations—	4.00	12.56	+8.56
Reasons for the excess are awaited (February 1974).			

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."			
<i>Original</i> ..	6,50,70,000	6,50,70,000	..
<i>Supplementary</i> ..	..	
<i>Amount surrendered during the year</i>	..	..	..

Notes and comments—

The expenditure represents contribution of Rs. 4,91.47 lakhs to the sinking funds and Rs. 1,59.23 lakhs to the depreciation funds for amortisation of loans raised in the open market.

The balances in these funds at the end of 1972-73 were :—

				(In lakhs of rupees)
<i>Sinking fund</i> ...	..	..	..	35,33.46
<i>Depreciation fund</i> ..	..	..	..	14,99.81

Accounts of transaction of these funds are given in statement no. 19 of Finance Accounts 1972-73.

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head "18—Parliament, State/ Union Territory Legislature."				
Voted—				
	Rs.			
Origi ..	1,05,79,000	1,18,04,000	96,32,116	-21,71,884
Supplementary ..	12,25,000			
Amount surrendered during the year (March 1973) ..	..	..	..	22,64,406
Charged—				
Original ..	44,000	79,000	78,072	-928
Supplementary ..	35,000			
Amount surrendered during the year	..	..	..	..

Notes and comments—

Provision remained substantially unutilised under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
C—ELECTIONS—			
Other Election Charges—			
C(a) Preparation and printing of electoral rolls—			
O ..	10.00	1.70	-3.30
R ..	-5.00		
	5.00		

Saving (Rs. 8.30 lakhs) was mainly due to reduction of temporary staff in some districts and non-revision of electoral rolls.

C(b) Expenditure on elections—

O ..	55.00	49.00	54.98	+5.98
S ..	10.00			
R ..	-16.00			

Net saving (Rs. 10.02 lakhs) was mainly due to incorrect revision of estimates by District Officers.

Grant No. 12—General Administration.

19

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head "19—General Administration."				
		Rs.		
Voted—				
Original	..	8,44,84,000	8,95,81,605	-16,37,395
Supplementary	..	67,35,000		
		9,12,19,000		
Amount surrendered during the year (March 1973)		..	..	9,15,355
Charged—				
Original	-	23,66,000	24,68,955	-1,16,045
Supplementary	..	2,19,000		
		25,85,000		
Amount surrendered during the year (March 1973)		..	..	50,330

Grant No. 13—Administration of Justice.

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head "21—Administration of Justice."				
		Rs.		
Voted—				
Original	..	2,49,62,000	2,55,26,829	+5,64,829
Supplementary	..	..
		2,49,62,000		
Amount surrendered during the year (March 1973)		..	..	8,200
Charged—				
Original	..	84,51,000	85,06,851	-66,149
Supplementary	..	1,22,000		
		85,73,000		
Amount surrendered during the year (March 1973)		..	..	31,304

Notes and comments—

Voted grant

(i) Expenditure exceeded the voted grant by Rs. 5,64,829 which requires regularisation.

(ii) Excess of Rs. 5.65 lakhs was the net result of final excess of Rs. 10.52 lakhs under 26 sub-heads partly counterbalanced by final saving of Rs. 4.79 lakhs under 17 other sub-heads and surrender of Rs. 0.08 lakh made on 31st March 1973.

Sub-heads under which excess occurred are given in Appendix I.

(iii) Excess occurred mainly under:—

Group-head	Total grant	Actual expenditure	Excess + Saving--
(In lakhs of rupees)			
H—CIVIL AND SESSIONS COURTS—			

H(1) Civil and Sessions Courts—

O ..	1,01.29	}	1,12.52	1,15.57	+3.05
R ..	11.23				

Excess was mainly due to more expenditure on pay and allowances of sub-ordinate judges and clerical staff on account of revision of pay under the West Bengal Services (Revision of Pay and Allowances) Rules, 1970.

Grant No. 14—Jails (All voted).

	Total grant	Actual expenditure	Excess + Saving—		
	Rs.	Rs.	Rs.		
Major head "22—Jails."					
	Rs.				
Original ..	2,97,75,000	}	3,27,64,000	3,26,70,891	—93,109
Supplementary ..	29,89,000				
Amount surrendered during the year

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "23—Police."			
Voted—	Rs.		
Original ..	34,29,12,000		
Supplementary ..	1,68,69,000		
	} 35,97,81,000	33,04,76,053	-2,93,04,947
Amount surrendered during the year	..	..	..
Charged—			
Original ..	4,000		
Supplementary ..	4,174		
	} 8,174	4,334	-3,840
Amount surrendered during the year	..	..	..

Notes and comments—

(i) In view of the final saving of Rs. 2,93.05 lakhs, supplementary grant of Rs. 1,68.69 lakhs was unnecessary.

(ii) No portion of the saving was surrendered.

(iii) Saving occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
L—EXPENDITURE WRITTEN BACK FROM 124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—			
O ..	3,12.00		
S ..	15.00		
R ..	-11.00		
	} 3,16.00	1,13.00	-2,03.00

Anticipated saving (Rs. 11.00 lakhs) was due to withdrawal by reappropriation in anticipation of less expenditure on purchase of food stuff. Reasons for the final saving are awaited (February 1974).

M—LUMP PROVISION FOR DEARNESS ALLOWANCE—	87.81	..	-87.81
---	-------	----	--------

Provision proved wholly unnecessary. Reasons for non-surrender thereof are

Grant No. 15—Police—concl'd.

Group-head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
A—PRESIDENCY POLICE—					
A(e)—Port Police—					
O	..	53.69	30.28	29.97	-0.31
R	..	-23.41			

Total saving of Rs. 23.72 lakhs was mainly due to withdrawal of forces from port area and non-payment of hire-charges of buildings of port police for want of proper sanction.

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

			Total grant	Actual expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
Major head "26—Miscellaneous Departments."					
		Rs.	1,07,50,000	94,19,151	-13,30,849
Original	..	1,07,50,000			
Supplementary	..	..	
Amount surrendered during the year.(March 1973)	..	..	..	..	16,01,000

Notes and comments—

Substantial saving occurred under :—

Group-head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
A—Fire Services—					
O	..	1,05.40	91.34	94.19	+2.85
R	..	-14.06			

Anticipated saving (Rs. 14.06 lakhs) was mainly due to vacant posts (Rs. 9.78 lakhs) and less purchase of stores (Rs. 4.21 lakhs). Reasons for final excess of Rs. 2.85 lakhs are awaited (February 1974).

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

23

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head "26—Miscellaneous Departments."				
		Rs.		
<i>Voted—</i>				
Original	..	6,67,39,000	6,71,86,000	6,64,22,658
Supplementary		4,47,000		
				-7,63,342
<i>Amount surrendered during the year (March 1973)</i>				
		..	..	22,078
<i>Charged—</i>				
Original	..	1,000	11,590	1,342
Supplementary		10,590		
				-10,248
<i>Amount surrendered during the year</i>				
	

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	94,500	82,468
Supplementary	..	17,500		
				-12,032
<i>Amount surrendered during the year</i>				
	

Grant No. 19—Education.

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major head "28—Education."			
	Rs.		
Voted—			
Original ..	78,39,00,000	} 80,64,94,000	79,43,97,832
Supplementary ..	2,25,94,000			} —1,20,96,168
Amount surrendered during the year (March 1973) ..	..	..	61,91,286
Charged—			
Original ..	..	} 24,291	16,700
Supplementary ..	24,291			} —7,591
Amount surrendered during the year ..	..	..	..

Under the charged portion, Rs. 7,590 were spent from out of advance obtained from Contingency Fund (January 1973) but not recouped to the fund till the close of the year.

Notes and comments—

Reserve Fund—Fund for promotion of education amongst educationally backward classes : The expenditure under the grant includes Rs. 11.24 lakhs contributed to the fund which is intended for advancement of education of members of backward classes and is financed by contribution from the State Government. Expenditure incurred is, in the first instance, booked against provision made in the grant and finally transferred to the fund (to the extent of amount available therein) before the close of the financial year. The expenditure incurred during the year was Rs. 8.56 lakhs and the equivalent amount was transferred to the fund. The balance at the credit of the fund at the close of the financial year was Rs. 11.62 lakhs.

An account of the transactions of the fund is given in statement no. 16 of Finance Accounts 1972-73.

Grant No. 20—Medical (All voted).

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major head "29—Medical."			
	Rs.		
Original ..	25,97,16,000	} 26,73,43,000	26,55,41,449
Supplementary ..	76,27,000			} —18,01,551
Amount surrendered during the year ..	..	..	..

Notes and comments—

(i) **Suspense** : The expenditure in the voted grant includes Rs. 4,36·53 lakhs adjusted under "K—Suspense" which is not a final head of account. Cost of medicines purchased for other departments and institutions is initially accommodated under this head. Subsequently this amount is recovered from the departments and institutions receiving the supply. The transactions under suspense during the year were as follows :—

				(In lakhs of rupees)
Opening balance	..	..	..	10,19·39
Gross charges	..	..	..	4,36·53
<i>Deduct</i> —Issues to other departments, institutions, etc.	..		..	—2,02·73
Closing balance	..	..	..	12,53·19

(ii) **General Reserve Fund, Cooch Behar** : The fund was created with the surplus assets of the former State of Cooch Behar on the date of its merger with West Bengal and is earmarked for being spent for the benefit of the people of Cooch Behar. The receipts of the fund represent interest, dividend, etc. on securities and shares belonging to it and disbursements are made from the fund to finance different schemes of Cooch Behar. The expenditure to be met from the fund is initially debited to this and other grants and is transferred to the fund before the close of the accounts of the year.

During 1972-73, the total disbursement from the fund was Rs. 0·69 lakh (Rs. 0·54 lakh under grant no. 20—Medical and Rs. 0·15 lakh under grant no. 34—Public Works). The balance (including investment) at the credit of the fund on 31st March 1973 was Rs. 1,48·02 lakhs.

An account of the transactions of the fund is given in statement no. 16 of Finance Accounts 1972-73.

Grant No. 21—Public Health.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major heads "30—Public Health" and "30-A—Family Planning."				
	Rs.			
Voted—				
Original	.. 12,94,80,000	} 14,62,51,000	14,23,30,961	—39,20,039
Supplementary	1,67,71,000			
Amount surrendered during the year		..	..	..
Charged—				
Original	.. ..	} 7,000	..	—7,000
Supplementary	7,000			
Amount surrendered during the year		—	..	..

Notes and comments—

Suspense : Expenditure in the grant includes Rs. 2,60·18 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 transactions under the head "Suspense" have been explained in note (xiv) below grant No. 33—Irrigation.

An account of the transactions during 1972-73 under each unit of suspense is given below :—

Detailed units	Opening balance	Debits	Credits	Closing balance
	Debit+ Credit—			Debit+ Credit—
		(In lakhs of rupees)		
Purchases ..	—5,09·01	11·35	33·48	—5,31·14
Miscellaneous Public Works Advances ..	+78·74	1,28·70	1,37·24	+70·20
Stock ..	+1,14·77	1,20·13	1,94·29	+40·61
Total ..	—3,15·50	2,60·18	3,65·01	—4,20·33

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 ..	18,96,31,000	34,28,91,951	—4,79,65,049
Supplementary ..	20,12,26,000		
	39,08,57,000		
Amount surrendered during the year (March 1973) ..	..	..	2,92,08,058
Charged—			
Original ..	1,000	1,10,350	..
Supplementary ..	1,09,350		
Amount surrendered during the year ..	..	..	..

Notes and comments—

Voted grant

(i) Out of the saving of Rs. 4,79·65 lakhs, Rs. 1,87·57 lakhs remained unsurrendered, even though surrender of anticipated saving was made on 31st March 1973.

(ii) Supplementary provision exceeded the original provision. Supplementary grant obtained at the end of the year on the basis of forecast of additional requirements made in the revised estimates for meeting larger expenditure on the scheme for distribution of chemical fertilisers (Rs. 5,00·00 lakhs) under “Intensive Food Production Schemes” and capital expenditure on deep tubewell irrigation (Rs. 2,75·00 lakhs) under “Emergency Agricultural Production Programme” remained unutilised to a substantial extent. The saving under the two schemes (Rs. 3,75·01 lakhs) contributed to the bulk of the overall saving in the grant.

(iii) Saving occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
“95—Capital Outlay on Schemes of Agricultural Improvement and Research.”			

N—DEVELOPMENT SCHEMES—

N(c)—Central Sector Schemes—

S	..	12,62·99	} 7,45·99	5,30·76	—2,15·23
R	..	—5,17·00			

The total saving of Rs. 7,32·23 lakhs was due to non-utilisation/partial utilisation of provision under the following schemes launched with special Central assistance mainly to help fighting the menace of drought under “Emergency Agricultural Production Programme” :

Serial no.	Scheme	Provision	Saving	Reasons
(In lakhs of rupees)				
1.	Private tubewells including filter points.	4,25·00	2,85·05	Diversion of provision from capital head to revenue head.
2.	Lift irrigation by supply of pumpsets.	2,37·99	2,37·99	Diversion of provision from capital head to revenue head.
3.	Deep tubewell irrigation ..	2,75·00	1,91·05	Non-completion of special programme for sinking of tubewells in drought-affected districts as the works were taken up late in the year.
4.	River lift irrigation ..	3,25·00	18·14	Reasons are awaited.

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
“31—Agriculture.”			
L—DEVELOPMENT SCHEMES—			
L(d)—Schemes Outside the State Plan—			
L(d)(i)—Intensive Food Production Schemes—			
O	.. 2,53.35	5,23.96	5,69.39
S	.. 5,01.45		
R	.. -2,30.84		
			+45.43

Supplementary grant obtained in March 1973 for meeting additional requirements of chemical fertilisers (Rs. 5,00.00 lakhs) and improved seeds (Rs. 1.45 lakhs) mainly due to increase in the agricultural area and extension of public control over 30 per cent. of indigenous fertiliser products proved excessive and Rs. 2,30.79 lakhs (out of total reappropriation of Rs. 2,30.84 lakhs) were surrendered by reappropriation on 31st March owing to non-availability of the estimated quantity of chemical fertiliser from the Central Pool. Reasons for the final excess are awaited.

Substantial saving under this group-head has been a recurring feature since 1967-68.

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

N—DEVELOPMENT SCHEMES—

N(a)—Fourth Five-Year Plan—

O	.. 2,68.77	1,82.71	1,93.11
R	.. -86.06		
			+10.40

Net saving of Rs. 75.66 lakhs was the result of saving mainly under four schemes (Rs. 1,07.18 lakhs), partly counterbalanced by excess under two other schemes (Rs. 32.32 lakhs) as shown below :—

(a) Schemes which contributed to the saving :—

Serial No.	Scheme	Provision	Saving	Reasons
		(In lakhs of rupees)		
1.	Lift irrigation	.. 1,73.27	73.24	Curtailement of programme for new schemes due to dearth of diesel pump-sets which were diverted for utilisation in the special irrigation programme undertaken with Central assistance.

Serial no.	Scheme	Provision (In lakhs of rupees)	Saving	Reasons
2.	Survey and investigation of ground and surface water resources.	27.00	23.21	Engagement of staff for implementation of special minor irrigation programme for drought relief.
3.	Establishment and development of seed farms.	9.00	5.78	Reasons for non-execution of construction works are awaited.
4.	Development of soil conservation and research station.	7.50	4.95	Non-payment of full cost of land acquired due to parties not preferring the claims for compensation.

(b) The above saving was partly off-set by excess under :

Serial no.	Scheme	Provision (In lakhs of rupees)	Excess	Reasons
1.	Deep tube-well irrigation (Large dia. deep tubewells)	33.00	27.99	Post-budget decision for construction of pump-houses and operators' quarters, providing internal wiring and water-transmission arrangement and meeting additional transport charges, etc.
2.	Development of seed testing laboratories.	2.00	4.33	Reasons are awaited.

In the preceding three years, the savings under this group-head were Rs. 40.43 lakhs (1971-72), Rs. 77.55 lakhs (1970-71) and Rs. 1,29.29 lakhs (1969-70).

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

“31—Agriculture.”

L—DEVELOPMENT SCHEMES—

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

O	..	1,53.05	} 2,15.12	1,43.73	-71.39
S	..	52.85			
R	..	9.22			

Expenditure fell short of even the original provision. Supplementary provision and the provision of additional funds by reappropriation in March 1973 proved wholly unnecessary.

Saving was mainly due to non-implementation/partial implementation of the following five schemes :

Serial no.	Scheme	Provision (In lakhs of rupees)	Saving	Reasons
1.	Scheme for special package programme on Jute in West Bengal.	49·00	19·29	Non-filling up of vacant post and slow progress of work due to drought.
2.	Ground spraying of urea on Jute and Mesta in non-package area.	15·00	15·00	Postponement of the scheme for the year.
3.	Subsidised distribution of certified improved Jute seeds.	13·53	13·28	Decision of the Government of India to pay subsidies direct to National Seed Corporation instead of through the State Government.
4.	Scheme on cotton demonstration and development in Sunderbans and coastal belts in West Bengal.	31·00	10·49	Reduction of target.
5.	Applied nutrition programme	10·54	6·02	Curtailment of programme.
	Group-head	Total grant	Actual expenditure	Excess + Saving—

(In lakhs of rupees)

“31—Agriculture.”

F—AGRICULTURAL	EDU-				
CATION—	CATION—				
O ..	16·15	}	14·65	14·01	—0·64
R ..	—1·50				

Total saving of Rs. 2·14 lakhs was due to suspension of training of Gramsevaks in some Training Centres.

In the previous year, saving under this group-head was Rs. 3·85 lakhs.

(iv) The saving under the above group-head was partly neutralised by excess under some other group-heads.

Instances of substantial excess are :—

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

“31—Agriculture.”

L—DEVELOPMENT SCHEMES—

L(e)—Central Sector Schemes—

S	..	1,00·00	}	6,30·00	6,61·96	+31·96
R	..	5,30·00				

In view of the large excess, the supplementary grant obtained in March 1973 proved inadequate. Total excess was mainly due to excess of Rs. 5,87·17 lakhs under the schemes (i) “Lift irrigation by supply of pumpsets” and (ii) “Private tubewells including filter points” owing to diversion of provision to this head from the capital head (reasons for which are awaited), partly off-set by a saving of Rs. 25·00 lakhs under the scheme “Deep tubewell irrigation” due to non-incurring of running charges of the tubewells as a result of delay in the installation thereof.

L(d)—Schemes Outside the State Plan—

L(d)(ii)—Rural Works Programme in the chronically drought affected areas—

O	..	45·00	}	1,10·78	1,06·44	—4·34
S	..	21·14				
R	..	44·64				

The net excess of Rs. 40·30 lakhs was mainly the result of—

(a) excess of Rs. 45·48 lakhs on three schemes under Drought prone areas programme (i) “Minor irrigation schemes under Irrigation and Waterways Department” (Rs. 25·64 lakhs), (ii) “Soil conservation and afforestation scheme” (Rs. 12·89 lakhs) and (iii) “Tank improvement schemes” (Rs. 6·95 lakhs) due to stepping up of expenditure on the basis of the Government of India allocations, and

(b) saving of Rs. 6·54 lakhs under “Minor irrigation schemes under Agriculture and C.D. Department” due to partial implementation of the programme as a result of operational difficulties.

C—EXPERIMENTAL FARMS—

O	..	85·70	}	97·01	99·26	+2·25
S	..	1·81				
R	..	9·50				

The total excess of Rs. 11·75 lakhs was due to larger expenditure on seeds, manures and implements as a result of intensification of cropping and on construction of residual farm buildings, repairs of old structures and payment of arrear wages of labourers

(v) Excess also occurred in the following cases. These, however, remained uncovered, even though there was scope for providing more funds in view of the overall saving in the grant :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupces)			
“31—Agriculture.”			
L—DEVELOPMENT SCHEMES—			
L(d)—Schemes Outside the State Plan—			
L(d)(iii)—Area Development Programme in Kangsabati Command area—			
O ..	25·00	40·97	+15·97
S ..	2·00		
R ..	–2·00		
	25·00		

The supplementary provision obtained in March 1973 was surrendered by way of reappropriation (also in March 1973) due to non-commencement of the scheme “Soil and water management project”. The final excess was due to more expenditure on the scheme for development of roads under Public Works (Roads) Department.

“31—Agriculture.”

A—DIRECTION—

O ..	18·10	35·04	+7·77
S ..	8·67		
R ..	0·50		
	27·27		

Total excess of Rs. 8·27 lakhs was due to inadequate provision of funds and reorganisation of the Directorate.

In the preceding year, excess under this group-head was Rs. 12·59 lakhs.

D—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS—

D(i)—Agricultural Demonstration—	0·54	4·37	+3·83
---	------	------	-------

Reasons for the excess are awaited.

(vi) In the following case, increase in provision by reappropriation proved unnecessary :—

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

“31—Agriculture.”

D—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS—

D(ii)—Training-cum-Development Project—

O	..	11.62	}	15.92	11.27	-4.65
R	..	4.30				

Additional funds were provided by reappropriation on the ground of inadequate budget provision under the schemes (i) “Demonstration Feeding” (Rs. 1.50 lakhs), (ii) “Incentive Awards to Yubak Mondals” (Rs. 1.00 lakh) and (iii) “Nutrition Education through Mahila Mondals” (Rs. 1.80 lakhs). These, however, remained unutilised. Reasons for savings are awaited.

(vii) **Deposit account of grants made by the Indian Council of Agricultural Research :** The expenditure under the grant also includes Rs. 1.56 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 1973 was Rs. 23.60 lakhs.

An account of the transactions in deposit account during 1972-73 is given in statement no. 16 of Finance Accounts 1972-73.

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head "31—Agriculture."				
		Rs.		
Voted—				
Original	..	81,65,000	59,13,343	-22,51,657
Supplementary	..	..
		81,65,000		
Amount surrendered during the year (March 1973)		..	..	11,93,740
Charged—				
Original	..	..	2,353	..
Supplementary	..	2,353		
Amount surrendered during the year		..	..	..

Notes and comments—

The saving was mainly under the following :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
C—DEVELOPMENT SCHEMES—			
C(i) Fourth Five-Year Plan—			
O	..	49.32	-9.48
R	..	-8.95	
		40.37	

The total saving of Rs. 18.43 lakhs was mainly due to partial implementation of the "Scheme for establishment of seed farms for production of quality seeds through artificial breeding of Indian Major Carps by hormonal treatment" (Rs. 8.52 lakhs), "Development of derelict fisheries in the State of West Bengal" (Rs. 4.01 lakhs), "Exploitation of coastal fisheries in the State for mechanising indigenous fishing crafts" (Rs. 1.78 lakhs) and non-implementation of the "Scheme for supply of nylon fishing twine at reasonable rate" (Rs. 1.26 lakhs).

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

O	..	5.24	-0.87
R	..	-4.24	
		1.00	

The saving (98 percent of the provision) was due to non-execution of the construction work of fish landing jetty, etc. at Namkhana because of non-availability of mild steel. The scheme remains unimplemented since 1964-65.

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major heads “33—Animal Husbandry” and “124—Capital Outlay on Schemes of Government Trading.”			
	Rs.		
Original .. 17,19,06,000	17,19,06,000	14,70,15,885	-2,48,90,115
Supplementary			
Amount surrendered during the year (March 1973) ..	..	..	1,39,81,993

Notes and comments—

(i) Of the saving Rs. 1,09.08 lakhs remained unsurrendered even though surrender of anticipated saving was made on 31st March.

(ii) Substantial provision remained unutilised under :—

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

**“124—Capital Outlay on Schemes of Government Trading.”
Greater Calcutta Milk Supply Scheme—**

L—SCHEME FOR ESTABLISHMENT OF COLONIES, DISTRIBUTION OF MILK AND MILK PRODUCTS, ETC.—

O .. 13,48.19	11,94.95	11,20.75	-74.20
R .. -1,53.24			

The total saving of Rs. 2,27.44 lakhs was mainly the net result of saving under seven major schemes partly counterbalanced by excess under two other major schemes as under—

(a) Schemes which contributed to the saving—

Serial no.	Scheme	Provision	Saving	Brief reasons for saving
(In lakhs of rupees)				
	Expenditure under the World Food Programme no. 618—			Delay in finalisation of tender and non-completion of structural designs, etc.
1.	A—Dairy Projects—			
	A(2)(i) Establishment of new city dairies.	1,50.00	1,50.00	

Serial no.	Scheme	Provision (In lakhs of rupees)	Saving	Brief reasons for saving
2.	B—Production Projects— B (2) Technical inputs for increased production— B (2) (vi) Establishment of intensive cattle development blocks.	88.40	88.33	Non-finalisation of model block by Indian Dairy Corporation.
3.	A—Dairy Projects— A(4) Establishment of feeder balancing dairies.	80.00	70.12	Slow progress of work due to non-availability of building materials.
4.	A—Dairy Projects— A(3) (i) Establishment of milk collection-cum-chilling stations.	50.00	50.00	Non-finalisation of tenders.
5.	B—Production Projects— B(2) Technical inputs for increased production— B(2)(ii) Establishment of new ambulatory clinic van.	21.60	21.60	Non-availability of chassis for the ambulatory vans.
6.	A—Dairy Projects— A(1) Augmentation of the handling capacity of the existing dairies.	20.69	18.37	Mainly due to non-completion of works by the contractors.
7.	B—Production Projects— B(1) Resettlement of city kept animals.	15.00	15.00	Deferment of the scheme till city milk supply through Government sources is increased.

(b) Schemes in which excess occurred —

Serial no.	Scheme	Provision (In lakhs of rupees)	Excess	Brief reasons for excess
1.	Scheme for establishment of colonies, distribution of milk and milk products.	7,41.00	1,84.78	Mainly due to increase in the prices of different commodities.
2.	Expenditure under World Food Programme no. 618— A—Dairy Projects— A (2) (ii) Planning and implementation cell.	15.00	18.73	Reasons are awaited.

(iii) Saving also occurred under :—

Group-head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
“124—Capital Outlay on Schemes of Government Trading.”					
Greater Calcutta Milk Supply Scheme—					
M—DEVELOPMENT SCHEMES—					
M(a) Fourth Five-Year Plan—					
O	..	1,21.34	61.42	41.01	-20.41
R	..	-59.92			

Total saving was mainly due to saving under (i) “Durgapur Milk Scheme” (Rs. 64.14 lakhs) on account of delay in starting the dairy, and (ii) “Multipurpose Dairy at Matigarah” (Rs. 35.00 lakhs) due to decision to implement the scheme from funds provided under World Food Programme no. 618 which was partly counterbalanced by excess under “Expansion and consolidation of Greater Calcutta Milk Supply Scheme” (Rs. 20.80 lakhs) reasons for which are awaited.

“33—Animal Husbandry.”**G—OTHER CHARGES—**

O	..	51.68	54.37	39.69	-14.68
R	..	2.69			

Net saving of Rs. 11.99 lakhs is mainly due to non-implementation of the scheme “Increased production of pork and pork products” (Rs. 4.36 lakhs) and partial implementation of the scheme “Intensive egg and poultry-cum-production Centre” (Rs. 5.55 lakhs), reasons for which are awaited.

(iv) Excess occurred under the following :—

Group-head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
“33—Animal Husbandry.”					
J—DEVELOPMENT SCHEMES—					
J(a)—Fourth Five-Year Plan—					
J(a)(xiii) Council of Agricultural Research—					
..	23.99	+23.99

Reasons for the excess are awaited.

Group-head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
D—HOSPITALS AND DISPENSARIES—					
O	..	24·51	29·70	35·85	+6·15
R	..	5·19			

Total excess of Rs. 11·34 lakhs was due to more expenditure on pay and allowances resulting from revision of pay scales.

J—DEVELOPMENT SCHEMES—

J(a)—Fourth Five-Year Plan—

J(a)(v) Cattle Development Schemes—

O	..	21·32	27·28	32·08	+4·80
R	..	5·96			

Total excess of Rs. 10·76 lakhs was mainly due to more expenditure on “Intensive Cattle Development Blocks” (Rs. 8·42 lakhs) reasons for which are awaited.

A—SUPERINTENDENCE—

O	..	34·63	45·64	44·35	-1·29
R	..	11·01			

Net excess of Rs. 9·72 lakhs was mainly due to more expenditure on pay and allowances of officers and staff.

J—DEVELOPMENT SCHEMES—

J(a)—Fourth Five-Year Plan—

J(a)(iii) Aid Centres and Clinics—

O	..	6·25	9·33	12·35	+3·02
R	..	3·08			

The excess was mainly due to more expenditure on pay and allowances.

J(c) Annual Plan Schemes—Committed expenditure—

J(c)(v) Cattle Development—Feed and Fodder Schemes (Spill-over)—

O	..	1·50	7·02	7·03	+0·01
R	..	5·52			

Group-head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
J(c)(vii) Piggery Development Schemes—				
O	..	1.08	4.55	-1.08
R	..	4.55		
		5.63		

The net excess was due to less provision made in the budget.

Reasons for excess in both the cases are awaited.

(v) Excessive reappropriation of funds which largely remained unutilised occurred under :—

Group-head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
“33—Animal Husbandry.”				
B—VETERINARY EDUCATION AND RESEARCH—				
O	..	45.11	55.68	-33.63
R	..	44.20		
		89.31		

Additional fund was provided mainly for implementation of the scheme “Improvement of milk production by cross breeding dairy cattle at Haringhata (Zebu cross)” (Rs. 25.14 lakhs) and to meet more expenditure under the scheme “Establishment of a central livestock research-cum-breeding station at Haringhata” (Rs. 17.30 lakhs). Reasons for final saving are awaited.

(vi) Reappropriation in the following case proved unnecessary :—

Group-head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
“33—Animal Husbandry.”				
J—DEVELOPMENT SCHEMES—				
J(c) Annual Plan Schemes—Committed Expenditure—				
J(c)(vi) Poultry Development Schemes—				
O	..	3.28	3.19	-3.77
R	..	3.68		
		6.96		

Reappropriation was done mainly to meet arrear liabilities on poultry development under applied nutrition programme ; reasons for non-payment resulting in saving are awaited.

(vii) **Fund for intensive egg and poultry production-cum-development of marketing centres with World Food Programme Assistance and Fund for improvement of milk supply :** The funds are created out of the sale proceeds of the commodities obtained as aid under the World Food Programme and are made available for utilisation by the State Government in the form of revolving capital for creating buffer stocks so that the projects, for which the funds are generated, may be kept running after termination of the aid.

During the year a total amount of Rs. 3.49 lakhs was deposited to the funds as sale proceeds of the commodities received by per contra debit to the group-head "G—Other Charges" under this grant. A total amount of Rs. 3.49 lakhs was disbursed from these funds for utilisation by the State Government. The balance at the credit of the funds on 31st March 1973 was Rs. 65.42 lakhs.

An account of the transactions under the funds during the year is given in statement no. 16 of Finance Accounts 1972-73.

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "34 —Co-operation."			
	Rs.		
Original ..	1,47,03,000	1,41,56,528	—5,46,472
Supplementary ..	..	
Amount surrendered during the year (March 1973) ..	..	..	7,60,030

Notes and comments—

(i) **West Bengal State Co-operative Development Fund :** The expenditure under the grant includes Rs. 0.10 lakh contributed to the fund. The fund was set up during the Second Plan period for providing assistance to rural co-operative societies for improvement of techniques of production and also for publicity and propaganda for the co-operative movement.

The fund is created with contributions made by Government from time to time. During 1972-73, a sum of Rs. 2.00 lakhs was disbursed from the fund (Grant no. 54). The balance at the credit of the fund on 31st March 1973 was Rs. 0.91 lakh.

An account of the transactions of the fund is given in statement no. 16 of Finance Accounts 1972-73.

(ii) **State Agricultural Credit, Relief and Guarantee Fund** : The expenditure under this grant includes Rs. 0.88 lakh contributed to the fund. The fund was set up during the Second Plan period for rendering financial assistance to co-operative credit societies which are unable to recover dues on account of natural calamities.

The fund is created with contributions made by Government from time to time. The expenditure to be met from the fund is initially debited to this grant and is transferred to the fund before the close of the accounts of the year. During 1972-73 no disbursement was made from the fund. The balance at the credit of the fund on 31st March 1973 was Rs. 16.61 lakhs.

An account of the transactions of the fund is given in statement no. 16 of Finance Accounts 1972-73.

—————

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 ..	7,68,11,000	}	
Supplementary ..	1		
	7,68,11,001	5,91,31,454	-1,76,79,547
Amount surrendered during the year (March 1973) ..			
	..	..	1,50,37,148
Charged—			
Original ..	25,000	}	
Supplementary ..	..	
	25,000	..	-25,000
Amount surrendered during the year (March 1973) ..			
	..	..	25,000

Notes and comments—

(i) Provision remained wholly unutilised under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
“96—Capital Outlay on Industrial and Economic Development.”			

K—DEVELOPMENT SCHEMES—**K(b)—Centrally-sponsored Schemes (New Schemes)—****Investment in Co-operative Societies—
Co-operation—****1. Margin Money to Co-operatives for distribution of fertiliser and other agricultural inputs—**

O	..	50.00	}
R	..	-50.00				

The entire provision was surrendered due to non-sanction of financial proposals.

K(a)—Fourth Five-Year Plan—**Investment in other Commercial and Industrial Undertakings—
Industries—**

(Large and Medium Industries)

15. Incentive scheme for industrial growth in West Bengal—

O	..	20.00	}
R	..	-20.00				

The entire provision was surrendered due to release of an equivalent amount to the West Bengal Industrial Development Corporation Ltd. as loan under the scheme owing to a post-budget decision.

I—CAPITAL OUTLAY ON DEPARTMENTAL COMMERCIAL UNDERTAKINGS—**I(3)—Acquisition of Gas Supply Undertaking of Calcutta—Payment of compensation to Oriental Gas Company Ltd.—**

6.00	..	-6.00
------	----	-------

Reasons for saving are awaited. In the previous year also, the entire provision of Rs. 6.00 lakhs was surrendered due to non-finalisation of the amount of compensation payable to the company.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
K—DEVELOPMENT SCHEMES—			
K(a)—Fourth Five-Year Plan—			
Investment in Government Commercial and Industrial Undertakings—Fisheries—			
7. State Fisheries Development Corporation—			
Investment in Share Capital—			
O ..	5.00	}	..
R ..	—5.00		

The saving was due to a post-budget decision to advance loan of an equivalent amount to the Corporation and to restrict any investment in its share capital during the year. In the previous year, the saving under this group-head was Rs. 6.00 lakhs for similar reasons.

I—CAPITAL OUTLAY ON DEPARTMENTAL COMMERCIAL UNDERTAKINGS—

I(2)—Acquisition of Premises of Art and United Potteries at Belghoria for a Training—cum—Production Centre—

O ..	4.90	}	..
R ..	—4.90		

The saving was due to non-finalisation of the case of acquisition owing to non-settlement of dispute pending in Court.

In the preceding year also, the entire provision of Rs. 4.90 lakhs remained unutilised for the same reason.

K—DEVELOPMENT SCHEMES—

K(a)—Fourth Five-Year Plan—

Investment in Co-operative Societies—Co-operation—

17. Expansion of rural credit—
Strengthening of Central Co-operative Bank—

O ..	2.00	}	..
R ..	—2.00		

The saving was due to a post-budget decision to release such assistance out of the Long Term Operation Fund of the Reserve Bank of India.

(ii) Substantial provision remained unutilised also under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
“96—Capital Outlay on Industrial and Economic Development.”			
K—DEVELOPMENT SCHEMES—			
K(a)—Fourth Five-Year Plan—			
Investment in other Commercial and Industrial Undertakings— Industries—			
(Large and Medium Industries)			
14. Revival of Sick Mills and other Industries—			
O ..	1,00·00	} 30·00	} 30·00
R ..	—70·00		

Anticipated saving of Rs. 70·00 lakhs (70 percent of provision) was due to a post-budget decision to provide part of the assistance in the form of loan. In the previous year, the entire provision of Rs. 36·70 lakhs remained unutilised under this group-head.

Investment in Government Commercial and Industrial Undertakings—Industries—

(Large and Medium Industries)

9. West Bengal Industrial Development Corporation Ltd.—Investment in Share Capital—

O ..	60·00	} 0·01	} 0·01
R ..	—59·99		

The saving of almost the entire provision was due to release of Rs. 60·00 lakhs to the Corporation as loan, owing to a post-budget decision. In the preceding year also, the entire provision of Rs. 30·00 lakhs was surrendered for similar reasons.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
Investment in Government Commercial and Industrial Undertakings—			
Agriculture—			
(Minor Irrigation)			
5. Purchase of Debentures of Land Mortgage Banks and Agricultural Refinance Corporation—			
O .. 43.50	10.50	9.96	-0.54
R .. -33.00			

The total saving (77 percent of provision) was mainly due to post-budget decision to restrict purchase upto Rs. 10.50 lakhs only.

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

Investment in Co-operative Societies—Co-operation—

3. Setting up of units for processing agricultural produces—

O .. 30.00	7.36	7.36	..
R .. -22.64			

The saving (75 percent of provision) was due to non-sanction of certain financial proposals. Reasons for non-sanction are awaited.

“35—Industries.”

F—DEVELOPMENT SCHEMES—

F(a)—Fourth Five-Year Plan—

O .. 27.57	10.27	7.94	-2.33
R .. -17.30			

Saving (71 percent of provision) was mainly due to non-implementation/partial implementation of the following five schemes :—

Serial no.	Scheme	Provision (In lakhs of rupees)	Saving	Brief reasons for saving
1.	Craftsman Training	13.28	12.84	(i) Surrender of funds under Revenue head to accommodate emergent expenditure under Capital head (103—Capital Outlay) (Rs. 7.54 lakhs) and (ii) late issue of sanction (Rs. 5.30 lakhs).

Serial no.	Scheme	Provision (In lakhs of rupees)	Saving	Brief reasons for saving
2.	National Apprenticeship Training.	3.00	3.00	Surrender of funds under Revenue head to accommodate emergent expenditure under Capital head (103—Capital Outlay).
3.	Setting up of a new Press for printing work of the Legislature, High Court, etc.	3.00	1.43	Mainly belated installation of the imported Mono-composing machine.
4.	Training in Mining	1.54	1.49	Mainly non-filling up of vacant posts owing to non-finalisation of recruitment procedure.
5.	Reorganisation of Geological Prospecting Branch of the State's Mines and Minerals Directorate.	1.95	1.23	Mainly non-purchase of equipments, accessories, etc., due to non-completion of formalities.

Group-head

Total grant

Actual expenditure

Excess + Saving—

(In lakhs of rupees)

A—INDUSTRIES—

A(4)—Technical Training Schemes—

O	..	88.61	} 88.92	73.09	-15.83
R	..	0.31			

Reasons for the net saving of Rs. 15.52 lakhs are awaited.

“96—Capital Outlay on Industrial and Economic Development.”

K—DEVELOPMENT SCHEMES—

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

Investment in Co-operative Societies—Co-operation—

6. Investment in Shares of Co-operative Processing Societies—

O	..	22.50	} 12.37	11.25	-1.12
R	..	-10.13			

The total saving of Rs. 11.25 lakhs (50 percent of provision) was due to non-sanction of certain financial proposals. Reasons for non-sanction are awaited.

In the preceding year, the entire provision of Rs. 20.25 lakhs remained unutilised under this group-head.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
K(a)—Fourth Five-Year Plan— Investment in Co-operative Societies—Co-operation—			
19—Development of Agricultural Marketing Societies—Agricultural Marketing Societies (Primary)—			
O .. 5.75	0.50	0.50	..
R .. -5.25			

The saving of Rs. 5.25 lakhs (91 percent of provision) was due to economy measures.

“35—Industries.”

F—DEVELOPMENT SCHEMES—

F(d)—Centrally-sponsored Schemes (1966-69)—Committed Expenditure—

O .. 19.16	18.73	16.10	-2.63
R .. -0.43			

The total saving was mainly due to less number of trainees on roll against sanctioned seats under the scheme “Expansion of Craftsman Training.”

(iii) The above saving was partly counterbalanced by excess under :—

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

“96—Capital Outlay on Industrial and Economic Development.”

K—DEVELOPMENT SCHEMES—

**K(a)—Fourth Five Year Plan—
Investment in Co-operative Societies—Co-operation—**

16. Investment in Shares of Co-operative Organisation—

O .. 35.00	1,61.95	1,61.95	..
R .. 1,26.95			

The excess of Rs. 1,26.95 lakhs was due to a post-budget decision for releasing more financial assistance to the Co-operative Societies in the shape of share capital contributions as per recommendations of the study team of the Reserve Bank of India.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
K(b)—Centrally-sponsored Schemes (New Schemes)—			
Investment in Co-operative Societies—Co-operation—			
7. Investment in Shares of Co-operative Marketing Societies—			
R ..	23·32	23·32	..

Funds were obtained by reappropriation for contribution towards the additional share capital of (i) West Bengal State Co-operative Marketing Federation for purchase of raw jute for supply to the Jute Corporation of India and (ii) selected Primary Co-operative Marketing Societies for strengthening their share base as per stipulation of the National Co-operative Development Corporation.

“35—Industries.”

A—INDUSTRIES—

A(3)—Industrial Development—

O ..	54·95	60·57	60·52	—0·05
R ..	5·62			

The net excess of Rs. 5·57 lakhs was mainly due to revision of pay of menials paid from contingency and increase in the wages of daily-rated workers (Rs. 4·21 lakhs) and introduction of provident fund scheme for the labourers (Rs. 1·76 lakhs, under “Ipecac Cultivation Scheme.”)

“96—Capital Outlay on Industrial and Economic Development.”

K—DEVELOPMENT SCHEMES—

K(a)—Fourth Five-Year Plan—

Capital Outlay on Departmental Commercial Undertakings—

Industries (Large and Medium Industries)—

1. Setting up of Large Industrial Areas—Industrial Housing Project at Haldia—

O ..	10·00	9·54	12·78	+3·24
R ..	—0·46			

Reasons for the excess are awaited.

Group -head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Investment in Government Commercial and Industrial Undertakings—Mineral Development—			
10. West Bengal Mineral Development and Trading Corporation Ltd.—			
Investment in Share Capital—			
S .. Token	2·90	2·90	..
R .. 2·90			

The excess was due to setting up of the West Bengal Mining and Trading Corporation in order to develop mineral wealth and mineral-based industries in the State.

Grant No. 27—Industries—Cottage Industries.

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major heads "35—Industries" and "96—Capital Outlay on Industrial and Economic Development."			
	Rs.		
Voted—			
Original .. 3,17,35,000	3,17,35,000	3,32,45,633	+15,10,633
Supplementary			
Amount surrendered during the year	..	..	..
Charged—			
Original	3,66,966	1,696	-3,65,270
Supplementary .. 3,66,966			
Amount surrendered during the year	..	..	..

Under the charged portion, Rs. 36,950 were spent out of advance from Contingency Fund sanctioned in September 1972 but not recouped to the fund till the close of the year.

Notes and comments—

Charged appropriation

Saving occurred mainly under :—

Group-head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
“96—Capital Outlay on Industrial and Economic Development.”			
Cottage Industries—			
D—DEVELOPMENT SCHEMES—			
D(a)—Fourth Five-Year Plan—			
Village and Small Industries—			
Small Scale Industries—			
D(a)4—Reorganisation of Ceramic Schemes—			
S ..	3·28	3·28 ..	—3·28

Reasons for the saving are awaited.

Voted grant

(i) Expenditure exceeded the voted grant by Rs. 15,10,633 ; the excess requires regularisation.

(ii) Excess of Rs. 15·11 lakhs was the net result of final excess of Rs. 33·15 lakhs under 21 sub-heads partly counterbalanced by final saving of Rs. 18·04 lakhs under 19 other sub-heads.

Sub-heads under which excess occurred are given in Appendix I.

(iii) Excess occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
“96—Capital Outlay on Industrial and Economic Development.”			
Cottage Industries—			
D—DEVELOPMENT SCHEMES—			
D(b)—Schemes Outside the State Plan—			
Schemes for helping the educated unemployed—			
D(b)4—Scheme for Industrial entrepreneurship training for technicians—			
R ..	10·32	10·32 25·45	+15·13

The excess was due to implementation of the scheme on emergent basis on receipt of Government of India sanction at post-budget stage.

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

D(b)2—Industrial Estates—

R ..	18·00	18·00	18·00	..
------	-------	-------	-------	----

D(b)1—Commercial Estates—

R ..	13·50	13·50	13·50	..
------	-------	-------	-------	----

Excess in above two cases was due to post-budget decision to incur expenditure for construction of estates from out of Capital instead of Revenue head.

“35—Industries.”

B—DEVELOPMENT SCHEMES—

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

O ..	7·16	} 9·48	10·97	+1·49
R ..	2·32			

The total excess was mainly due to purchase of vehicles, furniture, typewriter, duplicating machines, etc. under “Project for intensive development of small industries in rural areas” owing to better progress of the project initiating the first ever integrated effort for economic development at the ground level. In the preceding year also, there was an excess of Rs. 4·35 lakhs under this group-head.

“96—Capital Outlay on Industrial and Economic Development.”

Cottage Industries—

D—DEVELOPMENT SCHEMES—

D(a)—Fourth Five-Year Plan—

**Village and Small Industries—
Industrial Estates—**

**D(a)6—Area Development—
Industrial Estate—**

O ..	9·50	} 9·43	12·47	+3·04
R ..	-0·07			

Reasons for the net excess of Rs. 2·97 lakhs are awaited.

(iv) Above excess was partly counterbalanced by saving due to non-utilisation of partial utilisation of the provision under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
“96—Capital Outlay on Industrial and Economic Development.”			
Cottage Industries—			
D—DEVELOPMENT SCHEMES—			
D(a)—Fourth Five-Year Plan—			
Village and Small Industries—			
Small Scale Industries—			
D(a)2—Investment in the share capital of West Bengal Small Industries Corporation—			
O	.. 40.00	}	.. .. ..
R	.. -40.00		
Non-utilisation of the provision was due to a post-budget decision to release loans instead of grants to the Corporation.			
“35—Industries.”			
B—DEVELOPMENT SCHEMES—			
B(iv)—Schemes Outside the State Plan—			
O	.. 17.00	}	11.55 10.99 -0.56
R	.. -5.45		
The total saving was mainly due to post-budget decision for withdrawal of funds for “Commercial estates”, “Industrial estates”, “Supply of indigenous machinery on hire purchase”, etc. under “Schemes for helping the educated unemployed” to accommodate expenditure thereon under Capital head (Rs. 13.00 lakhs) partly counterbalanced by excess due to implementation of “Scheme for industrial entrepreneurship training for technicians” under “Schemes for helping the educated unemployed” at post-budget stage owing to late receipt of sanction from Government of India (Rs. 7.44 lakhs).			
C—LUMP PROVISION FOR DEARNESS ALLOWANCE—			
	3.24	..	-3.24

Reasons for non-utilisation of the provision are awaited.

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

(In lakhs of rupees)

“96—Capital Outlay on Industrial and Economic Development.”

Cottage Industries—

D—DEVELOPMENT SCHEMES—

D(a)—Fourth Five-Year Plan—

**Village and Small Industries—
Powerloom—**

**D(a)1—Share Participation of
West Bengal Apex Society—**

O	..	2 50	}
R	..	-2.50			

Non-utilisation of the provision was due to post-budget decision to drop the proposal for share participation.

(v) Under the following, additional funds provided by reappropriation proved unnecessary in view of eventual saving:—

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

(In lakhs of rupees)

“35—Industries.”

B—DEVELOPMENT SCHEMES—

B(i)—Fourth Five-Year Plan—

O	..	45.71	}	47.26	41.98	-5.28
R	..	1.55				

The net saving of Rs. 3.73 lakhs was mainly due to—

(i) non-execution of (a) “Powerloom” schemes (Rs. 4.01 lakhs), (b) “Sericulture” schemes (Rs. 1.50 lakhs) due to non-finalisation of schemes and non-sanction of proposed staff, and (c) “Establishment of bleached lac plant” (Rs. 1.00 lakh), and (ii) partial execution of the schemes “Incentives for dispersal of small scale industries” due to reluctance of large number of small units to avail themselves of the benefits extended (Rs. 7.67 lakhs), “Reorganisation of the Directorate of Cottage and Small Industries” due to non-purchase of 10 jeeps for district officers (Rs. 1.73 lakhs) and other “Small Scale Industries”, “Industrial Co-operatives” and “Handicrafts” schemes (Rs. 4.10 lakhs). Reasons for the above saving are awaited. The saving was partly counterbalanced by excess under the schemes “Khadi and Village Industries” due to grant of special rebate on sale of silk and khadi and for meeting the establishment cost of the West Bengal Khadi Industries Board (Rs. 9.05 lakhs) and “Establishment of State filature” due to purchase of cocoons not provided for in the budget (Rs. 7.07 lakhs).

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "35—Industries."			
	Rs.		
Original ..	70,56,000	74,06,000	73,41,193
Supplementary ..	3,50,000		
Amount surrendered during the year	..	..	..

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 ..	9,50,68,000	9,50,68,000	9,14,64,744
Supplementary ..	..	
Amount surrendered during the year	..	..	..
Charged—			
Original ..	77,13,000	77,13,000	76,78,408
Supplementary ..	..	
Amount surrendered during the year	..	..	..

Notes and comments—

Voted grant

(i) The entire saving remained unsurrendered.

(ii) Substantial provision remained unutilised under:—

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

“37—Community Development Projects, National Extension Service and Local Development Works.”

**A—COMMUNITY DEVELOPMENT PROJECTS—
Development Schemes—**

A(c)—Schemes Outside the State Plan—

O	..	4,12.00	}	3,63.88	3,33.97	—29.91
R	..	—48.12				

Reappropriation of Rs. 48.12 lakhs was the net result of withdrawal of Rs. 55.86 lakhs due to reduction of expenditure on the basis of the Government of India's allocation for “Crash Schemes for Rural Employment”, neutralised by provision of Rs. 7.74 lakhs for “Pilot Intensive Rural Employment Project” at the post-budget stage. Reasons for the final saving of Rs. 29.91 lakhs are awaited.

(iii) Excess occurred under:—

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

“37—Community Development Projects, National Extension Service and Local Development Works.”

B—NATIONAL EXTENSION SERVICE—

B(1)—Recurring expenditure on personnel retained on National Extension Service Pattern—

O	..	4,61.70	}	5,14.85	5,09.32	—5.53
R	..	53.15				

The net excess of Rs. 47.62 lakhs was mainly due to inadequate provision in the budget under (i) Blocks (Rs. 30 lakhs), (ii) Veterinary (Rs. 9.50 lakhs), (iii) Education (Rs. 6.50 lakhs), (iv) Panchayats (Rs. 5.50 lakhs) and (v) Co-operation (Rs. 4.50 lakhs), partly set-off by reduction of provision under Agriculture (Rs. 3 lakhs).

Grant No. 29—Community Development Projects, etc.—concl'd.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A—COMMUNITY DEVELOPMENT PROJECTS—			
Development Schemes—			
A(a)—Fourth Five-Year Plan—			
A(a)(2)—Project/Block	Head-		
quarters—			
O .. 15.55	}	19.00	18.50
R .. 3.45				}	-0.50

Reappropriation of Rs. 3.45 lakhs was made to cover a part of expenditure initially met from Stage II Block (Non-Plan) but transferred to the Plan head in accordance with the approved procedure.

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

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
“109—Capital Outlay on Other Works.”			
F—COMMUNITY DEVELOPMENT PROJECTS—			
Development Schemes—			
F(a)—Fourth Five-Year Plan—			
F(a)(2)—Housing—Converted Blocks—			
O .. 8.00	}	2.00	4.24
R .. -6.00				}	+2.24

Anticipated saving was mainly on account of non-commencement of work in connection with Housing Scheme due to non-finalisation of plan and specification. Reasons for final excess are awaited (February 1974).

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

Major head	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
“38—Labour and Employment.”			
	Rs.		
Original .. 6,05,12,000	}	6,76,30,000	6,37,90,269
Supplementary .. 71,18,000				}	-38,39,73F
Amount surrendered during the year ..	..	..	..

Grant No. 31—Miscellaneous Social and Developmental Organisations— Welfare of Scheduled Tribes and Castes and Other Backward Classes (All voted). 57

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "39—Miscellaneous Social and Developmental Organisations."			
	Rs.		
Original .. 2,61,64,000	2,97,95,000	3,00,33,466	+2,38,466
Supplementary .. 36,31,000			
Amount surrendered during the year ..	..	..	..

Notes and comments—

(i) Expenditure exceeded the voted grant by Rs. 2,38,466 which requires regularisation.

(ii) Excess was the net result of final excess of Rs. 5.34 lakhs under 28 sub-heads partly counterbalanced by final saving of Rs. 2.96 lakhs under 20 other sub-heads.

Sub-heads under which excess occurred are given in Appendix I.

(iii) Excess was mainly due to increased expenditure on scholarships to scheduled caste students in post-secondary stage under "Development Schemes—(ii) Centrally-sponsored Schemes (New Schemes)—(b) Scheduled caste—Education."

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "39—Miscellaneous Social and Developmental Organisations."			
	Rs.		
Original .. 4,13,20,000	4,21,03,000	4,98,38,678	+77,35,678
Supplementary .. 7,83,000			
Amount surrendered during the year ..	..	..	..

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

Notes and comments—

(i) Excess of Rs. 77,35,678 over the voted grant requires regularisation.

(ii) Excess was the net result of final excess of Rs. 97.13 lakhs under 32 sub-heads partly counterbalanced by final saving of Rs. 19.77 lakhs under 39 other sub-heads.

Sub-heads under which excess occurred are given in Appendix I.

(iii) In view of the eventual excess in the grant, supplementary grant of Rs. 7.83 lakhs obtained in March 1973 proved inadequate.

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

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

E—SUSPENSE CHARGES—

O	..	10.00	}	61.55	1,45.71	+84.16
R	..	51.55				

Excess was due to inadequate provision for purchase of materials.

B—MISCELLANEOUS—

B(e)—Construction Board—

O	..	65.60	}	73.69	74.33	+0.64
R	..	8.09				

The total excess was mainly due to payment of arrears of pay and allowances to staff on account of revision of pay, arrear rent for office premises and increased cost for maintenance of machines and vehicles.

B(c)—State Statistical Bureau—

O	..	27.23	}	30.69	30.59	-0.10
R	..	3.46				

Provision of additional funds was made by reappropriation to meet the expenditure for implementation of the Debt and Investment Survey Scheme, sponsored by the Reserve Bank of India.

Grant No. 32—Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes (All voted)—contd. 59

(v) Substantial provision remained unutilised under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B—MISCELLANEOUS—			
B(j)—Government of India's Crash Programme of Nutrition for Children—			
O .. 2,07.97	1,59.67	1,56.31	-3.36
R .. -48.30			

Surrender of Rs. 48.30 lakhs by reappropriation was due to non-opening of sanctioned number of feeding centres under the scheme owing to acute scarcity of flour. Reasons for the final saving are awaited.

B(f)—Control of Vagrancy—

O .. 22.38	19.80	18.32	-1.48
R .. -2.58			

Reasons for the saving are awaited.

G—DEVELOPMENT SCHEMES—

G(i)—Fourth Five-Year Plan—

G(i)(f)—Change-over to the Metric system of Weights and Measures—

O .. 3.50	0.01	..	--0.01
R .. -3.49			

The entire saving was due to non-implementation of the scheme as a measure of economy.

G—DEVELOPMENT SCHEMES—

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

G(ii)(b)—Planning Organisations—

S .. 2.92	3.10	..	-3.10
R .. 0.18			

The saving was due to non-setting up of the State Planning Board ; reasons are awaited.

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

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

(In lakhs of rupees)

G—DEVELOPMENT SCHEMES—

G(i)—Fourth Five-Year Plan—

G(i)(g)—Special and Backward Areas—

S	..	4.00	} 2.21	1.21	-1.00
R	..	-1.79			

The total saving of Rs. 2.79 lakhs (70 percent of the provision) was mainly due to non-implementation of the schemes "Development of Hill Areas" (Rs. 1.00 lakh) and "Development of Haldia" (Rs. 0.80 lakh). The latter scheme remained un-implemented owing to non-finalisation of the details of the scheme.

Reasons for the balance amount of saving are awaited.

G(i)(a)—Statistics—

O	..	3.50	} 1.38	1.39	+0.01
R	..	-2.12			

Anticipated saving was mainly due to non-taking up of printing of District Statistical Handbooks relating to the districts of Jalpaiguri, Darjeeling, Murshidabad, 24-Parganas, Howrah and Hooghly.

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

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

(In lakhs of rupees)

G—DEVELOPMENT SCHEMES—

G(i)—Fourth Five-Year Plan—

G(i)(c)—Town and Country Planning Organisation—

O	..	12.00	} 8.98	11.74	+2.76
R	..	-3.02			

Anticipated saving was due to non-execution of the proposed scheme of re-construction, extension and improvement of the three important roads of the Siliguri town owing to non-completion of formalities connected with sanction and placement of funds to the executing agency (Rs. 2.00 lakhs) and non-filling up of some vacant posts (Rs. 1.02 lakhs). Reasons for the final excess are awaited.

Grant No. 32—Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes (All voted)—concl'd. 61

(vii) The expenditure under this grant includes Rs. 1,45.71 lakhs under "Suspense Charges". This head accommodates interim transactions for purchase and supply of materials etc. for construction and maintenance works of different departments of Government. The nature and accounting procedure of transactions under this head have been explained in note (xiv) below grant no. 33—Irrigation.

The transactions under each unit of suspense during 1972-73 are given below :—

Detailed units	Opening balance Debit + Credit —	Debits	Credits	Net actuals	Closing balance Debit— Credit +
(In lakhs of rupees)					
Purchases ..	.. -3,94.66	27.70	72.02	-44.32	-4,38.98
Stock ..	.. +95.11	75.53	35.56	39.97	+1,35.08
Miscellaneous Public Works Advances ..	.. +3,82.19	42.48	26.05	16.43	+3,98.62
Total ..	+82.64	1,45.71	1,33.63	12.08	+94.72

Grant No. 33—Irrigation.

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— 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 ..	31,21,18,000	33,04,86,844	+1,83,68,844
Supplementary ..	..	
Amount surrendered during the year (March 1973) ..	..	..	4,31,21,000
Charged—			
Original ..	20,000	93,639	-1,00,361
Supplementary ..	1,74,000		
Amount surrendered during the year	..	..	..

Voted grant

(i) Expenditure exceeded the voted grant by Rs. 1,83,68,844 ; the excess requires regularisation.

In the previous year also, expenditure exceeded the voted grant by Rs. 3.08 crores.

(ii) Excess of Rs. 1,83.69 lakhs was the net result of final excess of Rs. 14,72.59 lakhs under 92 sub-heads partly counterbalanced by final saving of Rs. 8,57.69 lakhs under 68 other sub-heads and surrender of Rs. 4,31.21 lakhs.

Sub-heads under which excess occurred are given in Appendix I.

(iii) Surrender of Rs. 4,31.21 lakhs on the last working day of the financial year was unnecessary in view of the eventual excess.

(iv) Expenditure under the grant includes Rs. 3,11.54 lakhs as interest on Capital Outlay on Mayurakshi and Kangsabati Reservoir Projects.

(v) Excess occurred mainly under :—

Group-head	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—Suspense—

O	..	50.00	}	2.49	3,53.11	+3,50.62
R	..	—47.51				

The revised estimate envisaged additional expenditure of Rs. 50.00 lakhs due to anticipated larger debits for collection of materials ; still, Rs. 47.51 lakhs were withdrawn by reappropriation on 31st March 1973 reasons for which as well as for eventual excess of Rs. 3,50.62 lakhs (more than seven times the original provision) are awaited.

In the previous year, the excess of Rs. 2,14.73 lakhs under this group-head was more than four times the original provision of Rs. 50 lakhs.

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

(In lakhs of rupees)

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

**B—NAVIGATION, EMBANK-
MENT AND DRAINAGE
WORKS—**

Development Schemes—

Fourth Five-Year Plan—

O	..	2,94·10	}	2,84·54	5,89·97	+3,05·43
R	..	-9·56				

The net excess of Rs. 2,95·87 lakhs (101 percent of provision) was the net result of more expenditure mainly under “Lower Damodar drainage scheme (Phase II)” (Rs. 1,69·22 lakhs), “Dubda basin drainage scheme” (Rs. 71·73 lakhs), “Resuscitation of river Kaliaghye” (Rs. 29·04 lakhs), “Three drainage schemes for relieving drainage congestion of Ghatal area” (Rs. 25·94 lakhs), “East Mograhat drainage scheme” (Rs. 9·97 lakhs), reasons for which are awaited, and “Nowi basin drainage scheme” (Rs. 9·54 lakhs) mainly due to payment to Railway Authorities for bridge-construction, partly counterbalanced by less expenditure mainly under “Bhuri Shyamsundarpur bil drainage scheme” (Rs. 4·99 lakhs), “Improvement of a drainage through Deb and Kanta Khals” (Rs. 4·98 lakhs), “Construction of 100 nos. drainage sluices in Sunderbans” (Rs. 2·62 lakhs), reasons for which are awaited, and “Sonarpur-Arapanch-Matla drainage scheme (Part II)” (Rs. 4·71 lakhs) of which saving of Rs. 1·50 lakhs was due to non-payment of land acquisition cost.

In the previous year also, excess under this group-head was Rs. 1,15·32 lakhs (88 percent of the provision).

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

**B—NAVIGATION, EMBANKMENT
AND DRAINAGE WORKS—**

Development Schemes—

(a) Fourth Five-Year Plan—

O	..	1,55·90	}	1,62·51	4,06·93	+2,44·42
R	..	6·61				

The total excess (161 percent of provision) was mainly due to expenditure on more than fifty flood control schemes not provided for in the budget, reasons for which are awaited.

Group-head	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—Maintenance and Repairs—			
O ..	4,50.00	6,82.95	+2,10.11
R ..	22.84		
	4,72.84		

The total excess (52 percent of provision) was mainly due to more expenditure on maintenance of Calcutta Metropolitan Development Authority works, Canal East and Canal West roads and for repairs to flood protection works.

“98—Capital Outlay on Multipurpose River Schemes.”

DEVELOPMENT SCHEMES—

Fourth Five-Year Plan—

2. Kangsabati Reservoir Project—

Works—	2,78.00	3,82.49	+1,04.49
--------	---------	---------	----------

Reasons for the excess are awaited. In the previous year, the excess under this group-head was Rs. 1,75.03 lakhs over the provision of Rs. 2,56.00 lakhs.

(vi) Substantial excess occurred also under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
“43—Irrigation, Navigation, Embankment and Drainage Works (Commercial).”			
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
(b) Unproductive Works—			
(ii) Interest—	58.73	77.74	+19.01

Excess was mainly due to payment of more interest on account of progressive increase of capital outlay on development projects.

Group-head	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—			
Maintenance and Repairs—			
O ..	50·00	66·30	62·74
R ..	16·30		
			—3·56

Rupees 16·30 lakhs were provided by reappropriation of funds to meet additional requirements. Reasons for the final saving are awaited.

(i) Mayurakshi Reservoir Project—
Maintenance and Repairs—

O ..	25·00	37·64	35·24
R ..	12·64		
			—2·40

The net excess of Rs. 10·24 lakhs was due to more maintenance and repair works than anticipated and payment of increased wages to work-charged personnel. In the previous year, excess under this group-head was Rs. 9·97 lakhs.

“98—Capital Outlay on Multipurpose River Schemes.”

DEVELOPMENT SCHEMES—

Fourth Five-Year Plan—

1. Mayurakshi Reservoir Project—

II—Barrage and Irrigation—

Works—	7·40	17·47	+10·07
--------	------	-------	--------

Reasons for the excess (136 percent of provision) are awaited. In the previous year, excess under this group-head was Rs. 10·04 lakhs.

“42—Multipurpose River Schemes.”

C—OTHER REVENUE EXPENDITURE—

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

O ..	21·00	24·43	24·62
R ..	3·43		
			+0·19

Reasons for the excess are awaited. In the previous year also, excess (Rs. 6·10 lakhs) occurred under this group-head.

Group-head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
Tools and Plant—				
O	..	2·00	4·18	+0·08
R	..	2·10		
		4·10		

Additional funds of Rs. 2·10 lakhs (105 percent of provision) were provided by reappropriation to meet additional requirements.

“98—Capital Outlay on Multipurpose River Schemes.”

DEVELOPMENT SCHEMES—

Fourth Five-Year Plan—

**2. Kangsabati Reservoir Project—
Tools and Plant (Ordinary)—**

O	..	2·00	4·71	4·07	—0·64
R	..	2·71			

Reasons for the net excess of Rs. 2·07 lakhs (103 percent of provision) are awaited.

(vii) The above excess was partly counterbalanced by saving under :—

Group-head	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—
Payments to Damodar Valley Corporation on account of net deficits on Irrigation and Flood Control under Section 37 of D.V.C. Act—**

O	..	5,00·00	68·79	..	—68·79
R	..	—4,31·21			

The provision was made in anticipation of a grant of equivalent amount from Government of India for liquidation of State Government's share of net deficit on irrigation and flood control payable to the Damodar Valley Corporation. Government of India, however, did not release any grant and State Government could not

make the payment from its own resources due to financial stringency. In the preceding four years also, the entire provision under this group-head remained unutilised.

Group-head	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—

(b) Centrally-sponsored Schemes (New Schemes)—	4,91·00	..	—4,91·00
--	---------	----	----------

Reasons for non-implementation of the flood control schemes are awaited.

(viii) Substantial provision remained unutilised also under :—

Group-head	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—

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

O .. 30·00	} 23·04	5·49	—17·55
R .. —6·96			

Of the total saving (82 percent of provision), saving of Rs. 1·26 lakhs was due to posts kept vacant. Reasons for the remaining saving of Rs. 23·25 lakhs are awaited.

B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—

(iii) Development Schemes—

(a) Fourth Five-Year Plan—

O .. 36·65	} 29·69	19·72	—9·97
R .. —6·96			

Reasons for the saving are awaited.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
“98—Capital Outlay on Multipurpose River Schemes.”			
DEVELOPMENT SCHEMES—			
Fourth Five-Year Plan—			
2. Kangsabati Reservoir Project—			
Tools and Plant (Special)—			
O .. 12·00	4·72	2·35	—2·37
R .. —7·28			

Reasons for the saving (80 per cent of provision) are awaited.

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

B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—

(i) Works—

Works—

O .. 5·11	4·86	0·03	—4·83
R .. —0·25			

Of the total saving (99 per cent. of provision), saving of Rs. 0·20 lakh was due to non-construction of a cart bridge over the Rajapur drainage channel for want of sheet piles. Reasons for the remaining saving of Rs. 4·88 lakhs are awaited.

(ix) Reappropriation of funds to the following group-heads proved unnecessary or largely excessive :—

Group-head	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—			
General Establishment—			
O .. 1,00·00	1,13·71	93·67	—20·04
R .. 13·71			

Reasons for provision by reappropriation and for the final saving of Rs. 20·04 lakhs are awaited.

Group-head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
Tools and Plant—				
O	..	6.00	13.03	6.88
R	..	7.03		
				—6.15

Additional funds of Rs. 1.86 lakhs were provided for purchase of three new jeeps and office furniture, repairs to vehicles and rise in prices of fuels and spare parts. Reasons for providing remaining Rs. 5.17 lakhs as well as for final saving are awaited.

A—IRRIGATION WORKS—

(ii) Miscellaneous Expenditure— Establishment—

O	..	18.00	20.25	15.32
R	..	2.25		
				—4.93

Reasons for the provision by reappropriation and for the final saving are awaited.

“43—Irrigation, Navigation, Embankment and Drainage Works (Commercial).”

B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—

(b) Unproductive Works—

(i) Working Expenses—

B—2—Maintenance and Repairs—

O	..	20.01	22.17	19.03
R	..	2.16		
				—3.14

Additional funds were provided by reappropriation mainly for silt clearance. Reasons for the final saving are awaited.

“42—Multipurpose River Schemes.”

C—OTHER REVENUE EXPENDITURE—

(i) Mayurakashi Reservoir Project— Establishment— Revenue Establishment—

O	..	14.50	17.04	14.10
R	..	2.54		
				—2.94

Reasons for provision by reappropriation and for the final saving are awaited.

(x) In the following cases, withdrawal of funds by reappropriation on 29th March 1973 proved wrong in view of eventual excess:—

Group-head	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 .. 10.00	4.97	32.95	+27.93
R .. -5.03			

Reasons for withdrawal of Rs. 5.03 lakhs by reappropriation as well as for excess are awaited.

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

A—IRRIGATION WORKS—

(ii) Miscellaneous Expenditure—

Suspense—

O .. 10.00	..	16.93	+16.93
R .. -10.00			

“42—Multipurpose River Schemes.”

C—OTHER REVENUE EXPENDITURE—

(i) Mayurakshi Reservoir Project—

Suspense—

O .. 2.50	0.50	5.73	+5.23
R .. -2.00			

Reasons for withdrawal of funds by reappropriation and for the final excess in the above cases are awaited.

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

A—IRRIGATION WORKS—

Development Schemes—

(a) Fourth Five-Year Plan—

O .. 4.00	1.76	4.15	+2.39
R .. -2.24			

Rupees 2.24 lakhs were withdrawn by reappropriation due to partial execution of the scheme for modernisation of the River Research Institute of the Department. Reasons for the final excess are awaited.

(xi) The following are cases of net budgeting :—

Group-head	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 ..	20·00	}	}
R ..	2·56		
	22·56	—6·94	—29·50

“98—Capital Outlay on Multipurpose River Schemes.”

DEVELOPMENT SCHEMES—

Fourth Five-Year Plan—

**2. Kangsabati Reservoir Project—
Suspense—**

O ..	5·00	}	}
R ..	—5·00		
	..	—23·94	—23·94

The minus expenditures of Rs. 6·94 lakhs and Rs. 23·94 lakhs under the above group-heads were the result of excess of credits over debits due to exhibition of actuals on the “net” system following the budget; the actual recoveries representing credits were Rs. 26·47 lakhs and Rs. 1,60·55 lakhs under respective group-heads. Reasons for the final savings are awaited.

(xii) **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 construction and maintenance of all such works. It is not possible to calculate with accuracy the time spent by such establishment for supervision of each class of work 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 among 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 cost of tools and plant purchased for the common use of all works is initially brought to account under one major head of account and then distributed like 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 1972-73 :—

Major head	Establishment (In lakhs of rupees)	Tools and plant
43—Irrigation, etc. (Commercial)	7.01	0.67
44—Irrigation, etc. (Non-Commercial).. ..	1,30.65	12.47
99—Capital Outlay, etc. (Commercial)	1,21.42	11.34
100—Capital Outlay, etc. (Non-Commercial)	54.88	5.27
42—Multipurpose River Schemes	0.56	..
98—Capital Outlay on Multipurpose River Schemes	0.56	..
Total	3,15.08	29.75

(xiii) **Review of establishment and tools and plant charges of 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. 1,48.84 lakhs and Rs. 14.79 lakhs respectively, *i.e.*, 8.4 percent and 0.83 percent respectively of the total works outlay of Rs. 17,76.16 lakhs.

Rupees 44.71 lakhs and Rs. 6.15 lakhs were recovered during the year as establishment and tools and plant charges respectively for work done on behalf of private bodies, etc. The net establishment and tools and plant charges thus were Rs. 1,04.13 lakhs and Rs. 8.64 lakhs respectively (5.9 percent and 0.5 percent respectively of the total works outlay). The percentages of net establishment and tools and plant charges to works outlay for 1970-71, 1971-72 and 1972-73 are given in the following table :—

Major head Year	Works outlay	Establishment charges	Percentage to works outlay	Tools and plant charges	Percentage to works outlay
43—Irrigation					
1970-71	35.00	8.29	23.7	0.83	2.4
1971-72	32.97	6.86	20.8	0.65	2.0
1972-73	36.34	7.01	19.3	0.67	1.8
44—Irrigation					
1970-71	7,58.82	46.28	6.1	5.40	0.9
1971-72	7,43.61	33.66	4.5	2.44	0.3
1972-73	7,22.24	—84.86	(a)	—8.64	(a)

(a) Percentage omitted.

Major head Year		Works outlay	Establish- ment charges	Percen- tage to works outlay	Tools and plant charges	Percen- tage to works outlay
99—Capital Outlay						
1970-71	..	2,04.88	44.15	21.5	3.21	1.6
1971-72	..	2,54.89	63.45	24.9	6.48	2.5
1972-73	..	6,11.95	1,26.73	20.7	11.34	1.9
100—Capital Outlay						
1970-71	..	59.94	8.49	14.2	0.81	1.4
1971-72	..	1,35.06	21.46	15.9	1.79	1.3
1972-73	..	4,05.63	55.25	13.8	5.27	1.3

(xiv) **Suspense** : The expenditure in the grant includes(—)Rs. 1,06.10 lakhs (net booked under "Suspense". The minor head "Suspense" is not a final head of account. It accommodates interim transactions for 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 1972-73 under this minor head were under the detailed heads (1) Purchases, (2) Stock and (3) Miscellaneous Public Works Advances. 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 materials issued to works or sold or otherwise disposed of and the balance represents the book value of materials in stock plus the unadjusted charges, etc., connected with the manufacture.

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

- (a) sales on credit,
- (b) expenditure incurred on deposit works in excess of deposit received,
- (c) losses, retrenchments, errors, etc. and
- (d) other items.

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

The transactions under each unit of suspense in 1972-73 are given below :—

Major heads and detailed units	Opening balance Debit + Credit—	Debits	Credits	Net actuals	Closing balance Debits + Credits—
	(In lakhs of rupees)				
42—Multipurpose River Schemes—					
C—OTHER REVENUE EXPENDITURE—					
Mayurakshi Reservoir Project—					
Purchases	+2.67	2.89	4.03	-1.14	+1.53*
Stock	+1.90	2.81	2.25	0.56	+2.46
Miscellaneous Public Works Advances ..	-0.47	0.03	..	0.03	-0.44*
Total ..	+4.10	5.73	6.28	-0.55	+3.55
Damodar Valley Project—					
Purchases	-15.08	11.62	14.94	-3.32	-18.40
Stock	+6.54	18.76	14.79	3.97	+10.51
Miscellaneous Public Works Advances ..	+4.83	2.57	0.82	1.75	+6.58
Total ..	-3.71	32.95	30.55	2.40	-1.31
44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—					
Purchases	-1,54.14	1,22.50	1,90.18	-67.68	-2,21.82
Stock	+42.22	91.07	83.96	7.11	+49.33
Miscellaneous Public Works Advances ..	+73.85	1,56.46	1,81.49	-25.03	+48.82
Total ..	-38.07	3,70.03	4,55.63	-85.60	-1,23.67

Grant No. 33—Irrigation—concl'd.

75

Major heads and detailed units	Opening balance Debit + Credit—	Debits	Credits	Net actuals	Closing balance Debits + Credits—
	(In lakhs of rupees)				
98— Capital Outlay on Multipurpose River Schemes—					
1. Mayurakshi Reservoir Project—					
(a) Dam and Reservoir—					
Purchases ..	—6·95	0·51	0·93	—0·42	—7·37
Stock	—0·68	0·80	0·53	0·27	—0·41*
Miscellaneous Public Works Advances ..	+26·90	0·01	..	0·01	+26·91
Total ..	+19·27	1·32	1·46	—0·14	+19·13
(b) Barrage and Irrigation—					
Purchases ..	—13·15	8·11	8·81	—0·70	—13·85
Stock	+4·74	11·69	9·44	2·25	+6·99
Miscellaneous Public Works Advances ..	+13·08	0·19	0·01	0·18	+13·26
Total ..	+4·67	19·99	18·26	1·73	+6·40
2. Kangsabati Reservoir Project—					
Purchases ..	—2,20·87	46·69	68·57	—21·88	—2,42·75
Stock	+1,43·17	85·15	90·02	—4·87	+1,38·30
Miscellaneous Public Works Advances ..	+46·82	4·77	1·96	2·81	+49·63
Total	—30·88	1,36·61	1,60·55	—23·94	—54·82

*Reasons for contra balances are under examination.

Grant No. 34—Public Works.

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "50—Public Works."			
	Rs.		
Voted—			
Original ..	16,27,32,000	} 20,83,23,000	35,58,12,266 +14,74,89,266
Supplementary ..	4,55,91,000		
Amount surrendered during the year (March 1973) ..	..	..	74,664
Charged—			
Original ..	18,06,000	} 20,99,000	21,01,426 +5,426
Supplementary ..	2,93,000		
Amount surrendered during the year	..	..	..

Notes and comments—**Voted grant**

(i) Excess of Rs. 14,74,89,266 over the voted grant requires regularisation.

In the preceding year, the expenditure exceeded the grant by Rs. 5,14.25 lakhs.

(ii) Excess of Rs. 14,74.89 lakhs was the net result of final excess of Rs. 15,19.85 lakhs under 19 sub-heads partly counterbalanced by final saving of Rs. 44.21 lakhs under 23 other sub-heads and surrender of Rs. 0.75 lakh.

Sub-heads under which excess occurred are given in Appendix I.

(iii) Excess occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
D—REPAIRS—			
O ..	5,06.50	} 9,32.18	15,13.93 +5,81.75
S ..	2,85.00		
R ..	1,40.68		

The supplementary grant of Rs. 2,85.00 lakhs was obtained in March 1973 to meet larger expenditure on normal repairs of buildings and roads and for restoration of flood-damaged roads. Of the total excess, Rs. 8.35 lakhs was due to adjustment, at the fag-end of the year, of debits raised by the Defence Department for expenditure on border roads. Reasons for the remaining excess (Rs. 7,14.08 lakhs) are awaited.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
K—DEVELOPMENT SCHEMES—			
K(2)—Committed expenditure for Annual Plan Schemes 1966 to 1969—			
O .. 32.00	58.95	67.75	+8.80
R .. 26.95			

Reasons for the total excess (112 per cent. of the provision) are awaited.

F—TOOLS AND PLANT—

O .. 35.00	43.22	48.18	+4.96
R .. 8.22			

Reasons for the total excess are awaited.

A—ORIGINAL WORKS—

Buildings—

A-8—Jails—

O .. 4.47	7.69	8.20	+0.51
R .. 3.22			

Additional provision was made by reappropriation mainly for execution of works decided at post-budget stage.

(iv) Substantial provision remained unutilised under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A—ORIGINAL WORKS—			
Buildings—			

A-7—Administration of Justice—

O .. 4.65	3.14	1.10	—2.04
R .. —1.51			

Reasons for the saving are awaited.

A-9—Police—

O .. 5.62	2.65	2.87	+0.22
R .. —2.07			

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
K—DEVELOPMENT SCHEMES—			
K(1)—Centrally-sponsored Schemes (New Schemes)—	15.33	13.13	—2.20

Reasons for the savings are awaited.

(V) In the following case, withdrawal of funds by reappropriation and surrender proved excessive :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B—ORIGINAL WORKS—			
Communications—			

O	..	1,97.62	}	1,42.16	1,67.52	+25.36
R	..	—55.46				

Rupees 55.46 lakhs were withdrawn on the last day of the year. Net saving (Rs. 30.10 lakhs) occurred mainly on (i) Railway safety works (Rs. 55.68 lakhs), (ii) construction of lateral roads (Rs. 11.43 lakhs) and (iii) Central Road Fund and ordinary works (Rs. 13.13 lakhs) partly counterbalanced by excess on construction of border roads (Rs. 49.93 lakhs), due to adjustment of debits raised by Defence Department.

(vi) The following is a case of reappropriation of funds in the wrong direction :—

Group-head	Total grant	Actual expenditure	Excess + Saving—			
(In lakhs of rupees)						
I—SUSPENSE—						
O	..	5,11.25	}	5,64.54	14,28.09	+8,63.55
S	..	1,70.91				
R	..	—1,17.62				

The supplementary grant, obtained in March 1973 to meet more expenditure on purchase of stores, fell short of the additional requirements by Rs. 7,45.93 lakhs; even so, the Department withdrew Rs. 1,17.62 lakhs by reappropriation in the same month. Reasons for final excess are awaited.

Charged appropriation

(vii) Excess of Rs. 5,426 over the charged appropriation requires regularisation.

(viii) Excess of Rs. 0.05 lakh was the net result of final excess of Rs. 1.08 lakhs under two sub-heads partly counterbalanced by final saving of Rs. 1.03 lakhs under six other sub-heads.

Sub-heads under which excess occurred are given in Appendix I.

(ix) **Review of establishment and tools and plant charges of the Public Works Department :** Gross establishment and tools and plant charges during 1972-73 were Rs. 2,03·38 lakhs and Rs. 48·20 lakhs respectively (12 per cent. and 3 per cent. respectively of the total works outlay of Rs. 16,54·45 lakhs).

Rupees 47·54 lakhs and Rs. 5·50 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 percentage of net establishment and tools and plant charges to works outlay for 1970-71, 1971-72 and 1972-73 are compared below :—

Year	Works outlay	Establishment charges	Percentage to works outlay	Tools and plant charges	Percentage to works outlay
(In lakhs of rupees)					
1970-71 ..	11,00·19	1,50·78	14	28·08	2
1971-72 ..	13,31·39	1,46·95	11	33·87	3
1972-73 ..	16,54·45	1,55·84	9	42·70	3

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

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

The expenditure under this grant (Grant no. 34—Public Works) includes Rs. 34·47 lakhs, which was met from the deposit account.

Rupees 55·68 lakhs was received during the year as subvention from Central Road Fund.

The balance at the credit of the fund on 31st March 1973 was Rs. 33·11 lakhs.

An account of the transactions of the fund is given in statement no. 16 of Finance Accounts 1972-73.

(xi) **Suspense :** The expenditure in the grant includes Rs. 14,29·86 lakhs 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 in note (xiv) below grant No. 33—Irrigation.

Grant No. 34—Public Works—concl'd.

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

Detailed units	Opening balance Debit+ Credit—	Debits	Credits	Closing balance Debit+ Credit—
	(In lakhs of rupees)			
Voted—				
Purchases	—15,64.73	4,23.51	9,20.80	—20,62.02
Stock	+2,44.81	6,83.63	5,32.76	+3,95.68
Miscellaneous Public Works				
Advances .. .	+3,30.69	3,20.95	1,95.48	+4,56.16
Total ..	—9,89.23	14,28.09	16,49.04	—12,10.18
Charged—				
Purchases	—1.08	1.27	1.48	—1.29
Stock	+0.31	0.37	0.49	+0.19
Miscellaneous Public Works				
Advances	+0.66	0.13	0.10	+0.69
Total ..	—0.11	1.77	2.07	—0.41
Grand Total ..	—9,89.34	14,29.66	16,51.11	—12,10.59

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."			
Original .. 6,78,80,000	6,78,80,000	3,82,46,811	—2,96,33,189
Supplementary			
Amount surrendered during the year (March 1973) ..	..	..	3,52,01,000

Notes and comments—

(i) Amount surrendered in March 1973 was in excess of available saving.

(ii) Under the following, substantial amounts were withdrawn as a result of a post-budget decision to sanction loan in lump to the Calcutta Metropolitan Development Authority, through which the schemes were being executed, in order to meet expenditure on the schemes :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
“106-A—Capital Outlay on Greater Calcutta Development Scheme.”			
B—DEVELOPMENT SCHEMES—			
B(i)—Fourth Five-Year Plan—			
B(i)(a)—Special Projects—			
B(i)(a)(6)—Remodelling and Improvement of Calcutta Drainage Outfall System from Bantola-Kulti—			
O .. 1,00.05	..	0.85	+0.85
R .. -1,00.05			
Reasons for the final excess are awaited.			
B(i)(a)(5)—Traffic Operation Improvement Plan for Calcutta (including Central Bus Terminal and Improvement of Municipal Roads)—			
O .. 75.00	..	..	..
R .. -75.00			
B(ii)—Schemes Outside the Plan—			
B(ii)(1)—Expenditure connected with Calcutta Metropolitan District Development Schemes—			
	65.00	..	-65.00
“51-A—Greater Calcutta Development Scheme.”			
A—DEVELOPMENT SCHEMES—			
A(ii)—Schemes Outside the Plan—			
A(ii)(1)—Expenditure connected with the Calcutta Metropolitan District Development Scheme—			
	65.00	..	-65.00

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
“106-A—Capital Outlay on Greater Calcutta Development Scheme.”			
B—DEVELOPMENT SCHEMES—			
B(i)—Fourth Five-Year Plan—			
B(i)(a)—Special Projects—			
B(i)(a)(4)—Bustee Acquisition, Clearance in Calcutta and Howrah—			
O .. 50.00	..	..	..
R .. -50.00			
B(i)(a)(7)—Other Schemes—			
O .. 46.08	1.49	4.70	4-3.21
R .. -44.59			

Reasons for the final excess are awaited.

“51-A—Greater Calcutta Development Scheme.”

A—DEVELOPMENT SCHEMES—

A(i)—Fourth Five-Year Plan—

A(i)(a)—Special Projects—

A(i)(a)(5)—Emergency Water Supply Schemes—

O .. 31.15
R .. -31.15			

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

B—DEVELOPMENT SCHEMES—

B(i)—Fourth Five-Year Plan—

B(i)(a)—Special Projects—

B(i)(a)(2)—Howrah Railway Station area Traffic Improvement Scheme—

O .. 23.87
R .. -23.87			

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
B(i)(a)(1)—Drainage Schemes—			
O .. 13.00
R .. -13.00			
B(i)(a)(3)—Sealdah Station area Traffic Improvement Scheme—			
O .. 10.00
R .. -10.00			
“51-A—Greater Calcutta Development Scheme.”			
A—DEVELOPMENT SCHEMES—			
A(i)—Fourth Five-Year Plan—			
A(i)(a)—Special Projects—			
A(i)(a)(2)—Water Supply Schemes in Halisahar, Bhatpara, Garden Reach and South Suburban Municipalities—			
O .. 2.98
R .. -2.98			
A(i)(a)(1)—Water Supply Scheme in South Dum Dum Municipality—			
O .. 2.67
R .. -2.67			
A(i)(a)(3)—Short-term Scheme for sinking of deep tubewell by Calcutta Corporation—			
O .. 2.67
R .. -2.67			

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

(iii) In the following case, excess remained uncovered though funds were available in view of the overall saving of Rs. 2,96.33 lakhs in the grant :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
“51-A—Greater Calcutta Development Scheme.”			
A—DEVELOPMENT SCHEMES—			
A(ii)—Schemes Outside the Plan—			
A(ii)(2)—Bustee Improvement Scheme in the Calcutta Metropolitan Area—	1.50.00	3,33.00	+1,83.00

Reasons for the excess are awaited.

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 ..	20,37,000	24,71,602	-3,03,393
Supplementary ..	7,43,000		
Amount surrendered during the year (March 1973) ..	..	..	1,08,600

Notes and comments—

(i) Saving occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
D—Miscellaneous—			
O ..	6.84	6.97	-2.51
S ..	2.43		
R ..	0.21		
	9.48		

The supplementary grant was obtained in March 1973 for payment of arrear contribution to the Ganga-Brahmaputra Water Transport Board and for meeting more expenditure on the scheme for establishment of a repairing and servicing yard. Net saving of Rs. 2.30 lakhs was mainly due to non-receipt of debit (Rs 2.00 lakhs) towards arrear contribution payable to the Board.

Grant No. 37—Road and Water Transport Schemes (All voted).

85

	Total grant	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.		
Original ..	85,45,000	1,01,44,000	1,02,84,265
Supplementary ..	15,99,000		
Amount surrendered during the year ..	..	..	..

Notes and comments—

(i) Excess of Rs. 1,40,265 over the grant requires regularisation.

(ii) Excess of Rs. 1.40 lakhs was the net result of final excess of Rs. 5.35 lakhs under 9 sub-heads partly counterbalanced by final saving of Rs. 3.95 lakhs under 10 other sub-heads.

Sub-heads under which excess occurred are given in Appendix I.

(iii) Excess was mainly due to more expenditure incurred on replacement of 25 buses.

Grant No. 38—Famine Relief (All voted).

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head “64—Famine Relief.”			
	Rs.		
Original ..	8,02,60,000	18,35,94,000	18,67,06,190
Supplementary ..	10,33,34,000		
Amount surrendered during the year (March 1973) ..	..	..	1,24,74,660

Notes and comments—

(i) Excess of Rs. 31,12,190 over the grant requires regularisation.

(ii) Excess was the net result of final excess of Rs. 1,94.87 lakhs under 12 sub-heads partly counterbalanced by final saving of Rs. 39.00 lakhs under 26 other sub-heads and surrender of Rs. 1,24.75 lakhs made on 31st March 1973.

Sub-heads under which excess occurred are given in Appendix I.

(iii) In view of the excess, surrender of Rs. 1,24.75 lakhs made on 31st March was injudicious.

(iv) Excess occurred mainly under :—

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

A-Famine Relief—

A(5) Works—

A(5)(iv) Provision for drinking water due to natural calamities—

O	..	2,35.00	}	1,40.00	2,65.21	+1,25.21
R	..	-95.00				

Rupees 95.00 lakhs were withdrawn on a post-budget decision by Government to execute a portion of the work (sinking tubewells) under Central sector scheme. Reasons for the final excess are awaited.

A(2)Gratuitous Relief—

A(2)(12)Grants-in-aid for repair, reconstruction of educational institutions affected by flood/land slides—

0.01	4.48	+4.47
------	------	-------

Reasons for the excess are awaited.

A(2)(8)Grants-in-aid to educational institutions for remission of tuition fees in the drought/flood affected areas—

0.01	3.43	+3.42
------	------	-------

Reasons for the excess are awaited.

(v) The above excess was partly counterbalanced by saving under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A-FAMINE RELIEF—			
A(2) Gratuitous Relief—			
A(2)(5) Free or concessional supply of fodder, etc.—			
O ..	3.15	14.64	14.08
S ..	13.05		
R ..	-1.56		
			-0.56

Total saving of Rs. 2.12 lakhs was mainly due to less expenditure on relief in the districts.

(vi) Following is a case of injudicious withdrawal of funds by reappropriation /surrender :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A(3) Miscellaneous—			
A(3)(i) Expenditure on Relief Works—			
O ..	3,00.00	6,55.00	7,10.86
S ..	4,11.11		
R ..	-56.11		
			+55.86

Reasons for final excess as well as for the reappropriation are awaited.

(vii) **West Bengal Famine Insurance Fund** : The expenditure in this grant includes Rs. 80.00 lakhs met from the Famine Insurance Fund. The 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 interest on securities in which the sums at credit 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 1972-73 Rs. 80.00 lakhs were contributed by Government 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 1973 was Rs. 29.00 lakhs (Rs. 20.07 lakhs in investment and Rs. 8.93 lakhs in cash).

An account of the transactions of the fund is given in statement No. 16 of Finance Accounts 1972-73.

Grant No. 39—Pensions and Other Retirement Benefits.

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major heads "65—Pensions and Other Retirement Benefits" and "120—Payments of Commuted Value of Pensions."				
	Rs.			
Voted—				
Original	.. 3,89,47,000	4,06,22,000	4,65,88,342	+59,66,342
Supplementary	.. 16,75,000			
Amount surrendered during the year	..	..	..	..
Charged—				
Original	.. 5,56,000	6,81,000	5,86,589	-94,411
Supplementary	.. 1,25,000			
Amount surrendered during the year	..	..	..	..

Notes and comments—**Voted grant**

(i) Excess of Rs. 59,66,342 over the grant requires regularisation.

(ii) Excess of Rs. 59.66 lakhs was the net result of excess of Rs. 64.67 lakhs under 5 sub-heads partly counterbalanced by final saving of Rs. 5.01 lakhs under 13 other sub-heads.

Sub-heads under which excess occurred are given in Appendix I.

(iii) Excess occurred mainly under the following group-heads owing to increase in the number of pensioners and gratuity cases and adjustment of arrear pensions and gratuities paid in other States :—

Group-head		Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)		
"65—Pensions and Other Retirement Benefits."				
A—SUPERANNUATION AND RETIRED ALLOWANCES—				
O	.. 3,06.15	3,17.90	3,40.28	+22.38
S	.. 11.75			
D—GRATUITIES—				
O	.. 55.05	57.05	95.49	+38.44
S	.. 2.00			

Grant No 4) —Privy Purses and Allowances of Indian Rulers (All voted). 89

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "67—Privy Purses and Allowances of Indian Rulers."			
	Rs.		
Original ..	20,000	6,728	-13,272
Supplementary ..	..	
Amount surrendered during the year (March 1973) ..	..	..	12,000

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "68—Stationery and Printing."			
	Rs.		
Original ..	1,14,72,000	1,27,60,292	+3,66,292
Supplementary ..	9,22,000		
Amount surrendered during the year (March 1973) ..	..	..	1,33,060

Notes and comments—

(i) Excess of Rs. 3,66,292 over the grant requires regularisation.

(ii) Excess of Rs. 3.66 lakhs was the net result of excess of Rs. 9.10 lakhs under 22 sub-heads partly counterbalanced by final saving of Rs. 4.11 lakhs under 22 other sub-heads and surrender of Rs. 1.33 lakhs on 31st March 1973.

Sub-heads under which excess occurred are given in Appendix I.

(iii) Excess occurred mainly under the following :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
I—STATIONERY—			
D—Purchase of stationery stores—			
O .. 38.00	35.00	42.71	+7.71
R .. -3.00			

Rupees 3.00 lakhs were withdrawn by surrender and reappropriation on the last day of the financial year in anticipation of less debits for stationery stores. The final excess of Rs. 7.71 lakhs occurred because of increased supply of papers by the mills and adjustment of book debits in respect of supplies of paper made in the last year.

Grant No. 42—Forest (All voted).

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "70—Forest."			
Original .. 3,59,50,000	3,59,50,000	3,23,78,293	-35,71,707
Supplementary			
Amount surrendered during the year (March 1973) ..	..	..	19,30,519

Notes and comments—

(i) Saving occurred under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
F—DEVELOPMENT SCHEMES—			
F (i)—Fourth Five-Year Plan—			
O .. 56.00	51.18	44.20	-6.98
R .. -4.82			

The total saving was mainly due to saving of Rs. 17.75 lakhs under four schemes set-off by excess of Rs. 6.45 lakhs under one scheme.

(a) The following schemes contributed to the saving :—

Serial No.	Scheme	Total provision	Saving and its percentage to the provision	Brief reasons for saving
(In lakhs of rupees)				
1.	Scheme No. 19—Industrial Plantation of quick growing species.	12·00	7·37 (61)	Diversion of funds for essential development of communications in inaccessible hill areas for providing extraction facilities.
2.	Scheme No. 6—Timber operation and forest utilisation.	5·50	5·22 (95)	Non-implementation of the scheme for shifting of Government Saw-mills, Siliguri to the Broad Gauge site.
3.	Scheme No. 1—Economic Plantations.	8·00	3·44 (43)	Non-finalisation of the proposal for purchase of tractor accessories.
4.	Scheme No. 8—Forest Consolidation.	5·00	1·72 (34)	Less execution of consolidation work in the southern region.

(b) Excess occurred under :—

Serial No-	Scheme	Total provision	Excess	Reasons
(In lakhs of rupees)				
1.	Scheme no. 3—Communications.	10·00	6·45 (65)	Construction and improvement of road-links in hill areas of Darjeeling district.

Group-head

Total grant

Actual expenditure

Excess + Saving—

(In lakhs of rupees)

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

O	..	29·20	} 24·70	18·08	—6·62
R	..	—4·50			

Grant No. 42—Forest (All voted)—concl'd.

Total saving was mainly due to partial execution of soil conservation work by the Agriculture Directorate under scheme "Soil Conservation works in the Upper Catchment Area of the Kangsabati River".

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

(In lakhs of rupees)

A-Conservancy and Works—**A-IV-Conservancy and Regeneration—**

O	..	24.62	} 20.54	20.01	-0.53
R	..	-4.08			

Saving was mainly due to late receipt of Government's approval for supply of transmission poles for the Rural Electrification Project.

F(iii) Annual Plan and Schemes (1966-69) and Committed Expenditure—

O	..	23.74	} 20.88	20.71	-0.17
R	..	-2.86			

Total saving was mainly due to less requirements under maintenance of roads (Rs. 0.99 lakh) under the scheme "Development of forest communications" and on the maintenance of plantations and staff under the scheme "Minor forest produce" (Rs. 0.83 lakh) and under "Industrial Plantation" (Rs. 0.63 lakh).

(ii) Substantial excess occurred under the following group-head:—

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

(In lakhs of rupees)

B-ESTABLISHMENT—**B-3-Allowances—**

O	..	22.54	} 27.21	27.05	-0.16
R	..	4.67			

The excess was mainly due to payment of additional dearness allowance to the staff at enhanced rate under the Revision of Pay Rules, 1970

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "71—Miscellaneous."			
Rs.			
Voted—			
Original	15,22,54,000	15,74,12,000	14,94,90,342
Supplementary ..	51,58,000		
			—79,21,658
Amount surrendered during the year (March 1973)	..	..	333
Charged—			
Original ..	4,04,000	4,04,000	3,07,081
Supplementary ..	..	
			—96,919
Amount surrendered during the year (March 1973)	..	..	68.750

Notes and comments—

(i) Out of the unutilised provision of Rs. 79,21,658, Rs. 79,21,325 remained unsurrendered.

(ii) Saving occurred under the following :—

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

(In lakhs of rupees)

B-MISCELLANEOUS CONTRIBUTIONS—

O	..	15,21.95	15,73.73	14,94.52	—79.21
S	..	51.58			
R	..	0.20			

The net saving of Rs. 79.01 lakhs was mainly the result of saving due to less payment of grants to Calcutta Corporation (Rs. 67.77 lakhs) and municipalities (Rs. 53.68 lakhs) out of receipts from "West Bengal taxes on entry of goods in Calcutta Metropolitan area" and excess on account of payment of larger grants to local bodies (Rs. 32.86 lakhs) and Calcutta Corporation (Rs. 14.60 lakhs) for meeting increased expenditure on dearness concession and pay of their employees.

Reasons for less/increased payment of grants are awaited.

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head "71—Miscellaneous."				
	Rs.			
Voted—				
Original	.. 3,43,51,000	3,43,51,000	3,06,97,541	-36,53,459
Supplementary	.. ..		
Amount surrendered during the year (March 1973)				
		..	..	17,04,200
Charged—				
Original	.. 2,03,000	2,03,000	2,02,991	-9
Supplementary	.. ..		
Amount surrendered during the year				
	

Notes and comments—**Voted grant**

(i) Amount surrendered (Rs. 17.04 lakhs) was less than eventual saving (Rs. 36.53 lakhs).

(ii) Substantial provision remained unutilised under:—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
A-CHARGES IN CONNECTION WITH THE VILLAGE PANCHAYAT ACT—			
O	.. 3,19.61	3,12.16	3,01.89
R	.. -7.45		
			-10.27

Anticipated saving was mainly on account of less payment of grants-in-aid to (a) Zilla parishads (Rs. 6.02 lakhs) owing to lesser collection of land revenue and to (b) Anchal panchayats (Rs. 4.03 lakhs) due to lesser requirement on pay and allowances (posts remaining vacant) partly counterbalanced by more demand (Rs. 3.24 lakhs) as a consequence of revision of pay scales. Reasons for the final saving are awaited (February 1974).

B-DEVELOPMENT SCHEMES—

B(ii) Annual Plan Schemes (1966-69) and Committed Expenditure—

O	.. 8.90	8.94	2.37	-6.57
R	.. 0.04			

Reasons for the final saving are awaited (February 1974).

			Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)		
B(i) Fourth Five-Year Plan—					
O	..	9.00	5.37	2.72	—2.65
R	..	—3.63			

Anticipated saving was on account of payment of grants to Panchayati Raj Bodies for purchase of land (Rs. 2.00 lakhs) from another grant and non-expansion of Panchayati Raj Training Centres (Rs. 1.63 lakhs) due to administrative reasons. Reasons for final saving are awaited (February 1974).

Grant No. 45—Miscellaneous—Sports (All voted).

			Total grant	Actual expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
Major head "71—Miscellaneous."					
		Rs.	57,07,000	44,04,015	—13,02,985
Original	..	12,21,000			
Supplementary	..	44,86,000			
Amount surrendered during the year			..	..	..

Notes and comments—

(i) The unutilised provision of Rs. 13.03 lakhs remained unsurrendered.

(ii) Saving occurred mainly under the following :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B-DEVELOPMENT SCHEMES—			
B(i) Fourth Five-Year Plan—			
O	..	2.50	—13.84
S	..	44.86	

Supplementary grant was obtained for larger expenditure on Development Schemes. Bulk of the saving occurred under "Improvement of sports and games" (Rs. 7.16 lakhs) and "Youth welfare, contests, festivals, youth hostels, etc." (Rs. 5.76 lakhs), reasons for which are awaited (February 1974).

In the previous year, the saving under this group-head was Rs. 19.54 lakhs (64 percent of the provision).

Grant No. 46—Miscellaneous—Civil Defence (All voted).

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "71—Miscellaneous."			
	Rs.		
Original ..	1,97,35,000	1,78,73,620	-19,24,380
Supplementary ..	63,000		
	1,97,98,000		
Amount surrendered during the year (March 1973) ..	..	..	21,86,216

The expenditure shown against this grant does not include Rs. 23,000 spent out of the Contingency Fund (sanctioned in October 1971 but drawn in May 1972) for "Air Raid Precaution—Direction and Organisation (charged)" which was not reimbursed to the fund till the close of the year by taking a vote of the Legislature.

Notes and comments—

Saving occurred mainly under :—

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

"71—Miscellaneous."**A—Air Raid Precautions—**

O ..	1,63.55	1,47.63	1,50.14	+2.51
S ..	0.63			
R ..	-16.55			

Rupees 16.55 lakhs were surrendered on 31st March 1973 due to (i) non-filling up of posts kept vacant and less payment of duty allowance owing to less recruitment of volunteers (Rs. 11.39 lakhs), (ii) non-taking up of the scheme for "Wireless net work" as a result of receipt of wireless sets from Government of India and non-completion of fabrication of some ambulances (Rs. 3.57 lakhs), and less purchase of stores, equipment and spare parts, etc. (Rs. 1.48 lakhs). Reasons for the final excess are awaited.

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major heads "71—Miscellaneous" and "109—Capital Outlay on Other Works."				
Voted—	Rs.			
Original ..	17,79,41,000	18,14,79,000	12,12,14,920	-6,02,64,080
Supplementary ..	35,38,000			
Amount surrendered during the year (March 1973)	..	..	..	51,46,854
Charged—				
Original ..	3,71,000	6,95,000	39,961	-6,55,039
Supplementary ..	3,24,000			
Amount surrendered during the year (March 1973)	..	..	..	6,14,691

Notes and comments—**Charged appropriation**

- (i) Saving of Rs. 6.55 lakhs formed 94 per cent of the total appropriation.
- (ii) In view of the saving, supplementary appropriation of Rs. 3.24 lakhs obtained in March 1973 proved unnecessary.
- (iii) Saving occurred under :—

Group-head	Total appropriation	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
"109—Capital Outlay on Other Works."			

P—OTHER SCHEMES—**P(3)—Patipukur Township Scheme—**

<i>O</i> ..	2.50	}
<i>S</i> ..	2.90			
<i>R</i> ..	-5.40			

Supplementary appropriation was obtained for meeting decretal charges in connection with the acquisition of land for the scheme. The entire appropriation was, however, surrendered on 31st March 1973 due to non-finalisation of land acquisition cases. In the previous year also, the total appropriation of Rs. 5.39 lakhs under the group-head remained unutilised.

Voted grant

(i) Out of the unutilised provision of Rs. 6,02.64 lakhs, Rs. 5,51.17 lakhs remained unsurrendered, even though surrender of anticipated saving was made on 31st March 1973.

(ii) In view of the eventual saving the supplementary provision was unnecessary.

(iii) Provision remained substantially unutilised under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
“71—Miscellaneous.”			
D—IRRECOVERABLE TEMPORARY LOANS AND ADVANCES WRITTEN OFF—			
O .. 5,42.04	} 5,54.00	0.12	—5,53.88
S .. 11.96			

In view of the saving supplementary provision obtained in March 1973 for writing off a larger amount of individual loans to agriculturists proved unnecessary. Reasons for non-completion of adjustment on account of writing off of agricultural loan (Rs. 5,53.88 lakhs) are awaited.

In the previous year, entire provision of Rs. 3,27.85 lakhs under this group-head remained unutilised.

“109—Capital Outlay on Other Works.”

P—OTHER SCHEMES—

P(9)—Construction of houses for flood and fire affected people—

O .. 1,00.00	}
R .. -1,00.00			

Entire provision was surrendered due to a post-budget decision not to launch the scheme.

P(6)—Construction of houses under Rental Housing Scheme—

O .. 44.00	} 66.58	..	—66.58
R .. 22.58			

Additional funds were provided by reappropriation on 31st March 1973 in anticipation of speedy progress of work. The entire provision, however, remained unutilised owing to non-commencement of different projects in flood affected districts mainly for want of completion of preliminaries. In the preceding year, saving under this group-head was Rs. 44.40 lakhs.

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

(In lakhs of rupees)

“71—Miscellaneous.”

F—MISCELLANEOUS AND UN-FORESEEN CHARGES—

O	..	2,41·12	}	2,36·80	2,20·29	—16·51
S	..	7·53				
R	..	—11·85				

Total saving was mainly due to (i) smaller expenditure on ‘relief of distress other than distress due to natural calamities’ (Rs. 27·16 lakhs), (ii) non-holding of annual camps of ‘West Bengal National Volunteer Force’ and deployment of volunteers in aid of the police (Rs. 9·42 lakhs), and (iii) non-payment of ‘contribution to the special fund for reconstruction and rehabilitation of Ex-servicemen, West Bengal’ (Rs. 2·76 lakhs). The saving was partly set off by increased expenditure of Rs. 12·37 lakhs on (i) “Other items” (Rs. 7·38 lakhs) owing to inadequate provision at the budget-stage, and (ii) “Scarcity Area Schemes” (Rs. 4·99 lakhs) not provided for in the budget.

“109—Capital Outlay on Other Works.”

Q—DEVELOPMENT SCHEMES—

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

Q(ii)(a)—Family planning, maternity and child welfare—	20·00	..	—20·00
--	-------	----	--------

Reasons for the saving are awaited. In the previous year also, the entire provision of Rs. 10·00 lakhs under this group-head remained unutilised.

P—OTHER SCHEMES—

P(8)—Land Acquisition and Development Schemes—

O	..	25·00	}	24·08	9·16	—14·92
R	..	—0·92				

“71—Miscellaneous.”

H—STATE LOTTERIES—

O	..	27·79	}	16·15	12·92	—3·23
R	..	—11·64				

Rupees 11·64 lakhs were surrendered due to lesser number of draws than anticipated. Reasons for the final saving are awaited.

100 Grant No. 47—Miscellaneous—Other Miscellaneous Expenditure—contd.

Group-head	Total grant	Actual expenditure	Excess Saving—
------------	-------------	--------------------	----------------

(In lakhs of rupees)

“109—Capital Outlay on Other Works.”

P—OTHER SCHEMES—

P(4)—Construction of houses under Low Income Group Housing Scheme—

O	..	10.00	}	6.04	..	- 6.04
R	..	-3.96				

Rupees 3.96 lakhs were withdrawn by way of reappropriation on 31st March 1973 on the ground of slow progress of work due to non-availability of building materials. Reasons for non-utilisation of the entire provision are awaited. Rupees 11.72 lakhs under the group-head remained wholly unutilised in the previous year also.

“71—Miscellaneous.”

N—DEVELOPMENT SCHEMES—

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

N(ii)(a)—Housing—	9.00	0.18	- 8.82
-------------------	------	------	--------

Final saving was due to non-implementation of the two schemes (1) “Subsidised housing scheme for plantation workers” (Rs. 7.82 lakhs) owing to non-fulfilment of the conditions for receiving subsidies by the tea planters and (2) “Rural housing scheme” (Rs. 1.00 lakh). Reasons for non-implementation of the later scheme are awaited.

In the previous year also, there was a net saving of Rs. 6.73 lakhs under this group-head.

“71—Miscellaneous.”

N—DEVELOPMENT SCHEMES—

N(iii)—Annual Plan Schemes (1966-69) and Committed Expenditure—

N(iii)(b)—Social Welfare—

O	..	29.39	}	25.69	21.86	- 3.83
R	..	-3.70				

Total saving was mainly due to decrease in the number of beneficiaries covered by “Old age Pension scheme” (Rs. 5.91 lakhs), non-filling up of posts kept vacant in different ‘homes’ and entertainment of lesser number of inmates in ‘homes’ and other voluntary organisations (Rs. 1.31 lakhs).

In the previous year also, there was a total saving of Rs. 8.84 lakhs under this group-head.

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

(In lakhs of rupees)

“109—Capital Outlay on Other Works.”

Q—DEVELOPMENT SCHEMES—

Q(iv)—Schemes Outside the State Plan—

Q(iv)(a)—Tourism—	7.65	0.38	—7.27
-------------------	------	------	-------

Saving was due to non-implementation of the schemes (i) “Youth Hostel at Darjeeling” (Rs. 2.25 lakhs), (ii) “Construction of additional accommodation in Darjeeling tourist lodge” (Rs. 2.00 lakhs), (iii) “Purchase of four jeeps and mini-buses for use of tourists in Darjeeling” (Rs. 1.65 lakhs) and “Construction of tourist lodge at Hollong, Jaldapara wild life sanctuary” (Rs. 1.37 lakhs). Reasons for non-implementation of the schemes are awaited.

“71—Miscellaneous.”

N—DEVELOPMENT SCHEMES—

N(i)—Fourth Five-Year Plan—

N(i)(b)—Miscellaneous—

Local Bodies—	27.10	22.54	—4.56
---------------	-------	-------	-------

Saving was mainly due to less payment of grants to municipalities/local bodies under the scheme “Development of municipal areas” (Rs. 5.74 lakhs), which aims at giving financial assistance to the extent of two-thirds of the cost of all municipal works of developmental nature, partly counterbalanced by an excess of Rs. 1.14 lakhs under “Scheme for Development of West Bengal Fire Service.”

A—DONATIONS FOR CHARITABLE PURPOSES—

6.75	3.20	—3.55
------	------	-------

Saving was due to smaller expenditure on vagrants, ship-wrecked mariners, maintenance of paupers, indigent persons and patients of mental hospitals (Rs. 2.55 lakhs) and other charitable purposes (Rs. 1.00 lakh) reasons for which are awaited.

“109—Capital Outlay on Other Works.”

Q—DEVELOPMENT SCHEMES—

Q(i)—Fourth Five-Year Plan—

Q(i)(c)—Special Projects—

O	..	5.00	}	4.60	2.42	—2.18
R	..	—0.40				

The total saving was due to non-implementation/partial implementation of the schemes (i) “Development of subsidiary industries at Durgapur” (Rs. 1.56 lakhs)—

102 **Grant No. 47—Miscellaneous—Other Miscellaneous Expenditure—contd.**

reasons for the saving are awaited and (ii) "Acquisition of land for establishment of a fertiliser factory at Durgapur" (Rs. 1.00 lakh) owing to non-payment of acquisition cost of land due to restrictions imposed by the Court.

In the previous year, there was a net saving of Rs. 5.22 lakhs under this group-head.

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

(In lakhs of rupees)

"109—Capital Outlay on Other Works."

P—OTHER SCHEMES—

P(3)—Patipukur Township Scheme—

O	..	4.00	}	1.74	1.68	-0.06
R	..	-2.26				

Reasons for saving are awaited.

(iv) Savings under the above group-heads were partly offset by excess under :—

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

(In lakhs of rupees)

"109—Capital Outlay on Other Works."

P—OTHER SCHEMES—

P(13)—Salt Lake Reclamation Scheme—

O	..	2,01.00	}	2,12.79	3,20.01	+1,07.22
S	..	11.79				

Supplementary provision was obtained for intensive programme of reclamation in the Salt Lake area. The final excess was due to larger expenditure on non-technical establishments, reasons for which are awaited.

Q—DEVELOPMENT SCHEMES—

Q(i)—Fourth Five-Year Plan—

Q(i)(a)—Housing—

O	..	1,21.90	}	1,10.02	1,64.40	+54.38
S	..	1.10				
R	..	-12.98				

Rupees 12.98 lakhs were surrendered on 31st March 1973 mainly due to non-finalisation of various modified schemes under "Village housing project" (Rs. 2.43 lakhs) and partial implementation of the scheme "Kanchrapara area development scheme" (Rs. 9.76 lakhs). Reasons for surrender are awaited. The final excess of Rs. 54.38 lakhs was mainly due to excess under two schemes (Rs. 68.75 lakhs), partly counterbalanced by saving under two other schemes (Rs. 15.73 lakhs) as shown below :—

(a) Schemes which contributed to the excess :

Serial no.	Scheme	Provision (In lakhs of rupees)	Excess	Reasons
1.	Construction of houses under the rental housing schemes for State Government employees.	39.00	51.42	Better progress of work.
2.	Integrated subsidised housing scheme for industrial workers and weaker sections of the community.	38.09	17.33	Reasons are awaited.

(b) Schemes under which saving occurred:

Serial no.	Scheme	Saving (In lakhs of rupees)	Reasons
1.	Land acquisition and development scheme.	10.00	Delay in acquisition of land and completion of tender formalities, etc., for Asansol satellite township scheme.
2.	Construction of houses under the middle income group housing scheme.	5.73	Non-commencement of work at Palm Avenue due to restrictions imposed by the Court.

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

"71—Miscellaneous."

C—PETTY ESTABLISHMENTS—	39.61	51.14	411.53
-------------------------	-------	-------	--------

Excess occurred due to stepping up of expenditure on (a) "Maintenance of Writers' Buildings, etc." (Rs. 7.98 lakhs) and (b) "Central Despatch Section" (Rs. 3.55 lakhs), reasons for which are awaited.

104 **Grant No. 47—Miscellaneous—Other Miscellaneous Expenditure—contd.**

(v) The following are also instances of excess mainly due to non-provision/ inadequate provision of funds at the budget stage :—

Group-head	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)(b)—Miscellaneous—			
O ..	0.34	9.69	+9.23
R ..	0.12		
	0.46		

Excess was due to uncovered expenditure under the schemes “Food grains storage” (Rs. 7.12 lakhs) and “Development of Digha” (Rs. 2.23 lakhs).

P—OTHER SCHEMES—

P(12)—Police Housing Scheme—	0.50	6.66	+6.16
------------------------------	------	------	-------

Q—DEVELOPMENT SCHEMES—

Q(iii)—Centrally-sponsored Schemes (1966-69) and Committed Expenditure—

Q(iii)(a)—Animal Husbandry—	..	3.39	+3.39
-----------------------------	----	------	-------

Uncovered expenditure on “Regional duck farm” contributed towards the excess.

(vi) In the following group-heads funds augmented in March 1973 by re-appropriation proved excessive/unnecessary in view of the final saving :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
“109—Capital Outlay on Other Works.”			
P—OTHER SCHEMES—			
P(9)—Construction of houses under the hire-purchase scheme—			
O ..	45.00	76.48	-42.75
R ..	74.23		
	1,19.23		

The additional provision was made in anticipation of speedier execution of projects under the Calcutta Metropolitan Development Area programme. Reasons for the final saving are awaited.

Grant No. 47—Miscellaneous—Other Miscellaneous Expenditure—concl'd. 105

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Q—DEVELOPMENT SCHEMES—			
Q(i)—Fourth Five-Year Plan—			
Q(i)(g)—Animal Husbandry—			
O ..	10.10	7.44	—6.21
R ..	3.55		
	13.65		

The actual expenditure fell short of even the original provision by Rs. 2.66 lakhs. The increase in provision was made up mainly of a gross increase of Rs. 7.14 lakhs under three schemes "Haringhata Farm" (Rs. 3.58 lakhs), "Improvement of milk production by cross-breeding dairy cattle at Haringhata (Zebu cross)" (Rs. 2.48 lakhs), and "Centralised semen collection centres" (Rs. 1.08 lakhs), partly offset by a reduction of Rs. 3.17 lakhs under two other schemes "Intensive cattle development blocks" (Rs. 1.67 lakhs) and "Establishment of poultry dressing plant" (Rs. 1.50 lakhs). The increase was due to a post budget decision to provide fund by reappropriation in anticipation of larger expenditure on the schemes as per estimates of the executing Directorate. Reasons for the final saving are also awaited.

Grant No. 48—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 ..	26,89,02,000	34,42,92,081	+7,53,90,081
Supplementary ..	..	
Amount surrendered during the year (March 1973) ..	..	..	14,88,18,000
Charged—			
Original ..	1,59,65,000	60,64,897	—99,00,103
Supplementary ..	..	
Amount surrendered during the year (March 1973) ..	..	..	82,52,000

Notes and comments—

Voted grant

(i) Excess of Rs. 7,53,90,081 over the grant requires regularisation.

(ii) Excess of Rs. 7,53.90 lakhs was the net result of final excess of Rs. 23,13.04 lakhs under 9 sub-heads partly counterbalanced by final saving of Rs. 70.96 lakhs under 22 other sub-heads and surrender of Rs. 14,88.18 lakhs.

Sub-heads under which excess occurred are given in Appendix I.

(iii) In view of the excess in the grant, surrender of Rs. 14,88.18 lakhs on 31st March 1973 was unjustified.

(iv) Substantial excess occurred under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
“71—Miscellaneous.”			
B—REHABILITATION—			
B(IV)—Expenditure on new migrants—	0.75	27.92	+27.17
B(I)—Expenditure on Permanent Liability Homes—	60.00	75.98	+15.98
F—SCHEME FOR DISPERSAL OF DISPLACED COLLEGE STUDENTS FROM CALCUTTA—	20.00	25.70	+5.70

Excess under “Expenditure on new migrants” was mainly due to misclassification of expenditure relating to “J—Relief to Refugees from Bangladesh” under this head, and excess under “Expenditure on Permanent Liability Homes” was due to dispersal of lesser number of displaced families from Homes and increased cost of diet. Reasons for excess under “Scheme for dispersal of displaced college students from Calcutta” have not been intimated (August 1974).

(v) Substantial provision remained unutilised under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
“71—Miscellaneous.”			
Expenditure on Displaced Persons—			
K—IRRECOVERABLE LOANS TO DISPLACED PERSONS WRITTEN OFF—			
O .. 1,50.00	58.00	57.08	—0.92
R .. —92.00			

Withdrawal of Rs. 92.00 lakhs (61 percent of the provision) by surrender on 31st March 1973 was due to remission of smaller number of loans.

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

(In lakhs of rupees)

LOANS AND ADVANCES BY STATE/UNION TERRITORY GOVERNMENTS.

“Loans to Local Funds, Private Parties, etc.”

O—LOANS AND ADVANCES TO DISPLACED PERSONS—

O	..	1,00.00	} 95.00	79.25	-15.75
R	..	-5.00			

Rupees 5.00 lakhs were surrendered because of non-implementation of schemes. Reasons for the final saving are awaited.

“71—Miscellaneous.”

B—REHABILITATION—

B(IX)—Arrear expenditure relating to Permanent Liability and other Homes and Infirmaries—

O	..	10.40	} 2.00	1.28	-0.72
R	..	-8.40			

The withdrawal of Rs. 8.40 lakhs by surrender on 31st March 1973 was due to non-receipt of the Government of India's sanction.

B(VI)—Expenditure on Schemes—

B(VI)(b)—Educational grants—

B(VI)(b)(iv)—Grants-in-aid (Education)—		10.00	5.98	-4.02
---	--	-------	------	-------

Reasons for the saving are awaited.

B(II)—Expenditure on other Homes and Institutions—		40.00	35.19	-4.81
--	--	-------	-------	-------

Reasons for the saving are awaited.

108 **Grant No. 48—Miscellaneous—Expenditure on Displaced Persons—contd.**

(vi) Provision remained wholly unutilised under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
‘71—Miscellaneous.’			
B—REHABILITATION—			
B(XIV)—Conversion of educational loans into grants (Education)—	30·00	..	—30·00
Reasons for non-utilisation of the entire provision are awaited.			
B(VI)(c)—Other rehabilitation schemes—			
O .. 10·00	3·00	..	—3·00
R .. —7·00			

Anticipated saving was due to non-implementation of schemes as a result of non-receipt of the Government of India's sanction. Reasons for the final saving of Rs. 3·00 lakhs are awaited.

(vii) In the following case, surrender of funds was unjustified :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
“71—Miscellaneous.”			
Expenditure on Displaced Persons—			
J—RELIEF TO REFUGEES FROM BANGLADESH—			
O .. 18,45·00	5,45·00	27,87·90	+22,42·90
R .. —13,00·00			

The actual expenditure exceeded the original provision by Rs. 9,42·90 lakhs; even so, the Department surrendered Rs. 13,00·00 lakhs on the last working day of the year. The final excess was mainly due to adjustment of the cost of food grains supplied by the Food Corporation of India in 1971-72 for evacuees from Bangladesh.

(viii) The following are cases of surrender of excessive funds :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
“109—Capital Outlay on Other Works.”			
Expenditure on Displaced Persons—			
M(b)—Scheme for colonisation—			
O .. 85·00	22·50	36·58	+14·08
R .. —62·50			

Rupees 62·50 lakhs were surrendered on 31st March 1973 in anticipation of less expenditure due to non-execution/partial execution of schemes. Reasons for the final excess are awaited.

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

(In lakhs of rupees)

“71—Miscellaneous.”

Expenditure on Displaced Persons—

B—REHABILITATION—

B(VI)(c)—Medical facilities—

O	..	34.00	}	26.50	29.51	+3.01
R	..	-7.50				

Rupees 7.50 lakhs were surrendered on 31st March 1973 on the ground of less expenditure due to non-receipt of the Government of India's sanction. Reasons for the final excess are awaited.

(ix) **Expenditure on relief and rehabilitation of displaced persons** : During 1972-73, Rs. 34.51 crores were debited in Government account towards relief and rehabilitation of displaced persons from erstwhile East Pakistan and relief to refugees from Bangladesh, the details of which, together with expenditure of the preceding five years, are given below :—

	From 1967-68 to 1970-71	1971-72	1972-73
	(In lakhs of rupees)		
I. Relief and rehabilitation of displaced persons :			
(a) Relief .. .. .	..	..	..
(b) Rehabilitation ..	16,68.54	40,38.64	4,46.24
II. Revenue earning schemes ..	25.98	7.47	7.79
III. Scheme for dispersal of displaced college students from Calcutta.	73.94	21.77	25.70
IV. Administration of a township for displaced persons.	7.65	2.11	2.10
V. Loss	0.12	..	..
VI. Irrecoverable loans to displaced persons written off.	16,95.13	35.27	57.08
VII. Expenditure on capital account	1,87.82	31.97	35.92
VIII. Expenditure on general administration (Rehabilitation programme).	28.20	8.96	9.10
IX. Loans to displaced persons ..	1,73.80	81.28	79.25
X. Expenditure on relief to refugees from Bangladesh.	..	26,41.11	27,87.90
Total ..	38,61.18	68,68.58	34,51.08

Charged appropriation

(i) Substantial saving occurred under :—

Group-head	Total appropriation	Actual expenditure	Excess + Saving—
------------	---------------------	--------------------	------------------

(In lakhs of rupees)

PUBLIC DEBT.**“Debt raised in India.”****Loans for displaced persons—****N—LOANS FROM CENTRAL GOVERNMENT—**

N(I)—Loans for expenditure on relief and rehabilitation of displaced persons—

O	..	1,56.86	} 60.86	60.15	-0.71
R	..	-96.00			

Government of India had granted loans to the State Government for payment of loans to displaced persons. Power was delegated to the State Government in May 1964 to remit certain categories of rehabilitation loans. The State Government is required to repay to Government of India only the amounts actually recovered from the displaced persons. The loans from Government of India are also treated as cancelled to the extent the irrecoverable loans from the displaced persons have been written off. Such amounts are adjusted under this head as repayment of loans by the State Government to Government of India. During 1972-73 Rs. 57.08 lakhs were written off [cf. note (v) on page 106] and an equivalent amount was adjusted under this group-head as discharge of the State Government's liability towards loans from Government of India. (The additional Rs. 3.07 lakhs adjusted here represents amount actually recovered from the displaced persons and paid to Government of India.)

The saving of Rs. 96.71 lakhs was mainly due to remission of smaller number of loans.

“109—Capital Outlay on Other Works.”**Expenditure on Displaced Persons—**

M(b)—Scheme for colonisation—

O	..	1.00	} 14.50	0.48	-14.02
R	..	13.50			

Additional provision of Rs. 13.50 lakhs was made by reappropriation in March 1973 for meeting decretal charges. Reason for the final saving are awaited.

Grant No. 49—Pre-Partition Payments (All voted).

111

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "78—Pre-Partition Payments."			
	Rs.		
Original ..	6,000		
Supplementary ..	..	
	} 6,000	892	—5,108
Amount surrendered during the year ..		..	..

Grant No. 50—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 ..	4,95,37,000		
Supplementary ..	14,09,000		
	} 5,09,46,000	4,95,20,658	—14,25,342
Amount surrendered during the year (March 1973) ..		..	10,27,000

Grant No. 51—Capital Outlay on Public Works.

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head "103—Capital Outlay on Public Works."				
Voted—				
	Rs.			
Original ..	9,25,64,000	9,25,64,000	7,64,83,577	-1,60,80,423
Supplementary ..	..		
Amount surrendered during the year (March 1973) ..	..	..	..	1,63,440
Charged—				
Original ..	..	20,20,000	3,100	-20,16,900
Supplementary ..	20,20,000			
Amount surrendered during the year (March 1973) ..	..	..	..	1,919

Notes and comments—**Voted grant**

(i) Out of the unutilised provision of Rs. 1,60·80 lakhs, Rs. 1,59·17 lakhs (over 99 percent of the saving) remained unsurrendered, even though surrender of anticipated saving was made on 31st March 1973.

(ii) Substantial provision remained unutilised under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A—ORIGINAL WORKS—			
Buildings—			
A—8—Police—			
O ..	1,35·61	79·66	-13·29
R ..	-42·66		
A—16—Miscellaneous Departments—			
O ..	24·24	10·34	-5·82
R ..	-8·08		

Group-head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
A—17—Public Works—					
O	..	14.82	11.75	2.27	-9.48
R	..	-3.07			
A—2—Excise—					
O	..	9.50	0.02	..	-0.02
R	..	-9.48			
A—7—Jails—					
O	..	21.23	16.58	14.60	-1.98
R	..	-4.65			
A—6—Administration of Justice—					
O	..	13.08	8.89	9.07	+0.18
R	..	-4.19			
B—ORIGINAL WORKS—					
Communications—					
O	..	9.32	5.03	3.02	-2.01
R	..	-4.29			
<p>Saving occurred mainly due to curtailment of a number of programmes for non-Plan building and road works as a consequence of diversion (by way of re-appropriation) of a portion of the provision (Rs. 74.22 lakhs) to the Plan sector of the budget to cover the expenditure on some emergent new road schemes included in the State Fourth Five-Year Plan at the post-budget stage. Reasons for the balance saving of Rs. 34.62 lakhs are awaited.</p> <p>In the previous year, savings under the group-heads were Rs. 24.37 lakhs (Police), Rs. 11.48 lakhs (Miscellaneous Departments), Rs. 15.09 lakhs (Public Works), Rs. 9.90 lakhs (Excise), Rs. 4.27 lakhs (Administration of Justice) and Rs. 5.44 lakhs (Communications).</p>					
E—DEVELOPMENT SCHEMES—					
E(2)—Centrally-sponsored Schemes (New Schemes)—					
E(2)—4—Family Planning—					
O	..	80.00	54.85	49.27	-5.5
R	..	-25.15			

Rupees 25·15 lakhs were withdrawn due to slow progress in the execution of the scheme "Family Planning, Maternity and Child Welfare." Reasons for slow progress and the final saving are awaited.

Group-head	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)3—Establishment—

O	..	1,31·50	}	1,16·92	1,04·80	—12·12
R	..	—14·58				

Rupees 14·58 lakhs were withdrawn on 31st March 1973 for utilisation in several new communication schemes not provided for in the budget for the State Fourth Five-Year Plan (Rs. 11·27 lakhs) and for meeting additional expenditure on "Tools and plant for special road development" (Rs. 3·31 lakhs). Reasons for the final saving are awaited.

E(1)(b)—Other Development Schemes—

E(1)(b)—8—Industries—Cottage Industries—

O	..	7·16	}	2·10	1·63	—0·47
R	..	—5·06				

Total saving was mainly due to non-implementation of the scheme "Grainage at Kalimpong (Sericulture)" (Rs. 1·80 lakhs) and partial implementation of the scheme "Construction of staff quarters (Sericulture)" (Rs. 1·21 lakhs) as a result of non-receipt of administrative approval from administrative department and slow progress of work and non-execution of five other small schemes (Rs. 1·65 lakhs) for want of sanction.

E(1)(b)—1—Education—

O	..	26·33	}	20·17	20·92	+0·75
R	..	—6·16				

Net saving was due to partial implementation of the following schemes due to non-receipt of approval from the administrative department and slow progress of work :

- (1) Development of Darjeeling Government College as a constituent college (Rs. 2·00 lakhs ; provision Rs. 4·00 lakhs),
- (2) Improvement and expansion of teachers' training facilities (Rs. 1·98 lakhs ; provision Rs. 6·97 lakhs), and
- (3) Polytechnics—Diploma Course (Rs. 1·67 lakhs ; provision Rs. 2·12 lakhs).

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
E(2)—Centrally-sponsored Schemes (New Schemes)—			
E(2)—2—Medical—			
O .. 8·00	4·40	3·09	-1·31
R .. -3·60			

The anticipated saving of Rs. 3·60 lakhs was mainly due to reduction of expenditure on the following schemes on account of non-receipt of approval from administrative department and slow progress of work :

- (1) Establishment of T.B. isolation beds (Rs. 1·90 lakhs ; provision Rs. 2·00 lakhs), and
- (2) Ayurvedic system of medicine (Rs. 1·00 lakh ; provision Rs. 1·00 lakh).

Reasons for the final saving are awaited. In the preceding year saving under the group-head was Rs. 7·88 lakhs.

E(1)—Fourth Five-Year Plan—

E(1)(b)—Other Development Schemes—

E(1)(b)—6—Animal Husbandry—

O .. 5·00	1·11	1·02	-0·09
R .. -3·89			

Saving under the group-head was mainly due to non-execution of the scheme "Expansion of biological product station—production of vaccine for B.Q.H.S. and poultry diseases, etc. and development of veterinary research organisation" (Rs. 3·00 lakhs) owing to non-acquisition of land.

(iii) Saving under the above group-heads was partly offset by excess under :—

Group-head	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 ..	1,60·00	} 2,74·84	2,39·60
R ..	1,14·84		
			—35·24

A portion of the additional funds (Rs. 80·87 lakhs) was diverted to this group-head by withdrawal of provision from the non-Plan sector ("Original Works—Buildings" and "Original Works—Communications") anticipating increase in expenditure due to inclusion of sixty-nine new road schemes in the State Fourth Five-Year Plan at the post-budget stage. Reasons for reappropriation of the balance provision (Rs. 33·97 lakhs) by withdrawal mainly from "Suspense" and "Establishment" as well as for the final saving are awaited.

E(1)(b)—Other Development Schemes—

E(1)(b)2—Medical—

O ..	1,25·09	} 1,74·22	2,03·82
R ..	49·13		
			+29·60

Additional funds of Rs. 49·13 lakhs were made available by reappropriation on 31st March 1973 due to speedier execution of the following schemes :

Serial No.	Scheme	Provision	Excess
(In lakhs of rupees)			
1.	Primary and subsidiary health centres ..	44·00	22·49
2.	Hospitals at district and subdivisional head- quarters.	32·00	16·57
3.	General hospitals	17·00	10·07

Reasons for the final excess of Rs. 29·60 lakhs are awaited.

Group-head	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—Tools and Plant—	56.77	80.58	+23.81

Reasons for the final excess of Rs. 23.81 lakhs are awaited.

(iv) Following is a case of reappropriation of funds in the wrong direction :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A—ORIGINAL WORKS—			
Buildings—			
A—5—General Administration—			
O .. 11.46	7.89	14.96	+7.07
R .. -3.57			

Surrender of Rs. 3.57 lakhs was the result of gross decrease of Rs. 5.17 lakhs owing to diversion of funds for meeting emergent Plan expenditure on new road schemes not provided for, offset by anticipated increase of Rs. 1.60 lakhs on "Construction of proposed Cabinet Room in Rotanda, 2nd floor, Writers' Buildings—electrical installations and air conditioners."

(v) Withdrawal of funds on 31st March 1973 from the following group-head proved excessive :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
E—DEVELOPMENT SCHEMES—			
E(1)—Fourth Five-Year Plan—			
E(1)(b)—Other Development Schemes—			
E(1)(b)7—Industries—Industries—			
O .. 12.23	7.13	9.58	+2.45
R .. -5.10			

The anticipated saving was mainly due to non-implementation of the scheme "National Apprenticeship Training" (Rs. 2.50 lakhs) and two other small schemes (Rs. 0.51 lakh) as a result of non-receipt of administrative approval and partial

implementation of the scheme "Setting up of a new press for printing work of the Legislature, High Court, etc." (Rs. 2.00 lakhs) owing to slow progress of work. Reasons for the final excess are awaited.

(vi) The following is a case of net budgeting :—

Group-head	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)7—Suspense—			
O ..	23.22	..	-1,35.42
R ..	-23.22		
			-1,35.42

The provision under this group-head was for the net debit. The Department has 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 (including suspense transactions under grant nos. 31 and 34).

The minus expenditure of Rs. 1,35.42 lakhs was the result of excess of credits over debits due to exhibition of actuals on the net system following the budget; the actual recoveries representing credits amounted to Rs. 11,52.96 lakhs.

Entire provision of Rs. 23.22 lakhs was withdrawn and reappropriated to "E(1)(a)2—Original Works—Communications" for meeting expenditure on some new road schemes included in the State Fourth Five-Year Plan at the post-budget stage.

(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 1972-73 were Rs. 1,31.08 lakhs and Rs. 85.14 lakhs respectively.

Rupees 9.15 lakhs and Rs. 1.66 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 1970-71, 1971-72 and 1972-73 are compared below :—

Year	Works outlay	Establishment charges	Percentage to works outlay	Tools and plant charges	Percentage to works outlay
					(In lakhs of rupees)
1970-71 ..	1,02.26	1,06.05	1,03.7	44.45	43.5
1971-72 ..	1,97.82	1,04.52	52.8	54.62	27.6
1972-73 ..	3,20.33	1,21.93	38.0	83.48	26.1

(viii) **Suspense** : The expenditure in the voted grant includes (—) Rs. 1,35.42 lakhs (net) booked under the group-head “E(1)(a)7—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 in note (xiv) under grant no. “33—Irrigation.”

The transactions under each unit of “Suspense” during 1972-73 are given below :—

Detailed units	Opening balance Debit+ Credit—	Debits	Credits	Net actuals	Closing balance Debit+ Credit—
(In lakhs of rupees)					
Purchases ..	—8,09.02	4,89.14	7,74.42	—2,85.28	—10,94.30
Miscellaneous Public Works Advances..	+89.59	1,05.81	56.53	49.28	+1,38.87
Stock ..	+84.16	4,22.59	3,22.01	1,00.58	+1,84.74
Total ..	—6,35.27	10,17.54	11,52.96	—1,35.42	—7,70.69

Charged appropriation

(i) Out of Rs. 20.20 lakhs obtained by supplementary demand in March 1973 for payment of decretal charges and arbitration awards, Rs. 20.17 lakhs (over 99 percent of the appropriation) remained unutilised. In the preceding two years, the unutilised provision formed 80 percent (1971-72) and 98 percent (1970-71) of the appropriation.

(ii) Provision remained unutilised wholly under :—

Group-head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
E—DEVELOPMENT SCHEMES—			
E(1)—Fourth Five-Year Plan—			
E(1)(b)—Other Development Schemes—			
E(1)(b)7—Industries—Industries—			
<i>S</i> ..	8.10	..	—8.10
<i>R</i> ..	—(a)*		
E(1)(b)2—Medical—			
<i>S</i> ..	7.20	..	—7.20
<i>R</i> ..	—(a)*		

*(a) Less than Rupees one thousand.

Grant No. 51—Capital Outlay on Public Works—concl'd.

Group-head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
E(1)(b)1—Education—			
<i>S</i> .. 2.06	2.05	..	-2.05
<i>R</i> .. -0.01			

A—ORIGINAL WORKS—**Buildings—****A—5—General Administration—**

<i>S</i> .. 2.69	2.69	..	-2.69
------------------	------	----	-------

In view of the saving in the above group-heads the total supplementary demand of Rs. 20.20 lakhs proved largely excessive.

Reasons for the saving are awaited.

Grant No. 52—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 .. 6,00,96,000	13,86,59,000	6,43,38,896	-7,43,20,104
Supplementary .. 7,85,63,000			
Amount surrendered during the year (March 1973) ..	..	..	1,12,250
Charged—			
Original .. 1,000	1,00,000	1,298	-98,702
Supplementary .. 99,000			
Amount surrendered during the year ..	..	..	..

Under the charged portion, Rs. 3,975 were spent from out of advances obtained from the Contingency Fund (September 1972 : Rs. 2,488, October 1972 : Rs. 1,264 and January 1973 : Rs. 223) but not recouped to the fund till the close of the year.

Notes and comments—

Voted grant

(i) In view of the final saving of Rs. 7,43·20 lakhs, supplementary grant of Rs. 7,85·63 lakhs obtained towards the end of the year proved excessive.

(ii) Of this saving, Rs. 7,42·08 lakhs remained unsurrendered even though surrender of anticipated saving was made on last working day of the financial year.

In the previous year also, Rs. 2,88·82 lakhs remained unsurrendered under this grant.

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

Group-head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
B—OTHER MISCELLANEOUS SCHEMES—			
O .. 4,80·00	9,90·00	2,97·69	—6,92·31
S .. 5,10·00			

The supplementary grant was obtained for the operation of the “Scheme for purchase of Non-cereal Essential Commodities” (Rs. 5,00·00 lakhs) and for larger expenditure on supply of foodstuff to Police Force and National Volunteer Force (Rs. 10·00 lakhs).

Reasons for the final saving are awaited (February 1974).

In the previous year also, there was a saving of Rs. 1,56·69 lakhs under this group-head.

A(e)—Scheme for supply of foodstuff to the staff under Cinchona plantations—	18·00	10·19	—7·81
--	-------	-------	-------

Saving was mainly due to non-payment of bills of the supplier of rice owing to their non-submission before March 1973.

D—DEVELOPMENT SCHEMES—

D(i) Fourth Five-Year Plan—

Industries and Mining—Large and Medium Industries—

O .. 7·00	5·84	2·83	—3·01
R .. —1·16			

Anticipated saving was mainly on account of non-commencement of works on two brick plants at Palta and Akra for want of land and non-completion of other formalities. Reasons for final saving are awaited (February 1974).

122 **Grant No. 52—Capital Outlay on Schemes of Government Trading—concl'd.**

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A—GRAIN PURCHASE SCHEMES—			
A(a) Purchase of foodgrains other than wheat—			
O .. 10·00	15·00	12·44	-2·56
S .. 5·00			

Saving was mainly due to non-payment of bills of Food Corporation of India as they were not received within March 1973.

Public Debt (All charged).

	Total appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "Debt raised in India."			
	Rs.		
<i>Original</i> .. 74,24,93,000	1,71,25,12,000	1,94,50,23,282	+23,25,11,282
<i>Supplementary</i> .. 97,00,19,000			
<i>Amount surrendered during the year</i> ..	..	..	..

Notes and comments--

(i) Expenditure exceeded the appropriation by Rs. 23,25,11,282 ; the excess requires regularisation.

In the preceding two years also, expenditure exceeded the appropriation by Rs. 36·36 crores (1971-72) and Rs. 21·72 crores (1970-71).

(ii) Excess of Rs. 23,25·11 lakhs was the net result of excess of Rs. 29,27·71 lakhs under 10 sub-heads partly counterbalanced by saving of Rs. 6,02·60 lakhs under 7 other sub-heads.

Sub-heads under which excess occurred are given in Appendix I.

(iii) Excess occurred mainly under :—

Group-head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A.II—Floating Debt—			
Other Floating Loans—			
A.II(a)—Ways and means advance from Reserve Bank of India—			
<i>O</i> .. 10,00·00	} 1,00,00·00	1,28,77·82	+28,77·82
<i>S</i> .. 90,00·00			

Supplementary appropriation obtained in March 1973 proved inadequate and 22 percent of the actual expenditure remained uncovered. The excess was mainly due to repayment of overdraft from the Bank and adjustment of the shortfall in the minimum balance of the State Government with the Bank. In the previous year, there was an excess of Rs. 43·21 crores under this group-head.

(iv) Substantial excess occurred also under :—

Group-head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A.IV—Other Loans—			
Loans from autonomous bodies—			
A.IV(b)—Loans from the Indian Central Oilseeds Committee—	0·01	8·69	+8·68

Reasons for the excess are awaited.

(v) Above excess was partly counterbalanced by saving mainly under :—

Group-head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A.II—Floating Debt—			
Other Floating Loans—			
A.II(b)—Cash Credit advance from the United Bank of India—			
<i>S</i> .. 4,00·00	4,00·00	..	-- 4,00·00

Supplementary provision was obtained in March 1973 for repayment of cash credit advance taken from United Bank of India. Reasons for non-utilisation of the entire provision are awaited.

A.IV—Other Loans—			
Loans from autonomous bodies—			
A.IV(d)—Loans from the State Trading Corporation—	25·00	..	--25·00

Public Debt (All voted)—concl'd.

Group-head	Total - appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A.IV(a)—Loans from National Agricultural Credit (Long Term Operation) Fund of Reserve Bank of India—	11.16	1.39	—9.77
A.IV(c)—Loans from the Life Insurance Corporation—	46.87	39.35	—7.52

Reasons for non-refund/less refund of loans in the above cases are awaited.

**Grant No. 54—Loans and Advances by State/Union Territory Governments
(All voted).**

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major heads "Loans to Local Funds, Private Parties, etc." and "Loans to Government Servants, etc."			
Original .. 33,06,45,000	48,01,48,000	46,76,31,832	—1,25,16,168
Supplementary .. 14,95,03,000			
Amount surrendered during the year (March 1973) ..	..	..	2,30,28,826

Notes and comments—

(i) Surrender of Rs. 2,30.29 lakhs made on the last day of the financial year was in excess of the available saving.

(ii) Saving occurred under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
"Loans to Local Funds, Private Parties, etc."			
I—LOANS UNDER DEVELOPMENT SCHEMES—			
I(i)—Fourth Five-Year Plan—			
O .. 6,15.98	4,80.06	4,41.72	—38.34
S .. 2,00.00			
R .. —3,35.92			

The total saving was mainly due to (a) non-payment of loans to the Calcutta Corporation and different municipalities for water supply and drainage augmentation schemes and of loans under "Greater Calcutta Development Schemes" due to post-budget decision to sanction loans to the Calcutta Metropolitan Development Authority for execution of the schemes outside the State Plan (Rs. 4,50.20 lakhs), (b) less payment of loans under the scheme for installation of 6000 power-looms due to poor response from the units (Rs. 8.80 lakhs), (c) less payment of loans for "Housing" schemes due to non-fulfilment of terms and conditions by the employers and reluctance of the employers in undertaking construction works and slow progress of construction works by the planters (Rs. 2.88 lakhs) and other reasons, which are awaited (Rs. 2.96 lakhs), (d) non-payment of loans under the powerloom scheme "Setting up of preparatory and finishing plant" and working capital loans to industrial co-operatives and individual artisans, reasons for which are awaited (Rs. 5.50 lakhs), (e) less payment of loans for development of fisheries through private farmers and their co-operatives and for assisting needy fishermen of the State and their co-operatives, reasons for which are awaited (Rs. 4.75 lakhs), (f) less payment of loans under "Entertainment of supervisory staff (regulated markets)" due to non-finalisation of the proposals for development of markets (Rs. 3.00 lakhs), (g) non-payment of loans to co-operatives for development of fisheries and to co-operative societies of un-employed engineers mainly due to observance of economy in expenditure (Rs. 2.95 lakhs), (h) less payment of loans to municipalities for urban water supply and sanitation due to non-finalisation of the terms and conditions for repayment of loans (Rs. 2.70 lakhs), (i) less payment of loans for development of urban consumers co-operatives and share capital loans for members of industrial co-operatives mainly due to observance of economy in expenditure and delay in fulfilment of formalities (Rs. 2.41 lakhs) and (j) non-payment of loans to village panchayats due to delay in finalisation of the form of the bond to be executed by the loanees (Rs. 2.00 lakhs).

The above saving was partly counterbalanced by excess under other items mainly due to (a) payment of loans to the West Bengal Small Industries Corporation due to post-budget decision to sanction loans instead of investing in the share capital of the Corporation as per budget proposal (Rs. 40.00 lakhs), (b) more payment for revival of sick mills and other industries due to reopening of a closed unit on emergent basis (Rs. 5.00 lakhs) and for other reasons, which are awaited (Rs. 20.00 lakhs), (c) more payment of loans under "State Aid to Industries Act", for dugwells, development of non-government colleges and expansion of teaching and educational facilities for children of age group 14—16, reasons for which are awaited (Rs. 23.60 lakhs), (d) more payment of loans to West Bengal Industrial Development Corporation, reasons for which are awaited (Rs. 10.00 lakhs), (e) payment of loans to State Fisheries Development Corporation due to post-budget decision to release loans by imposing restriction on investment in share capital of the Corporation (Rs. 5.00 lakhs), (f) more payment of working capital loans to weavers (cotton) due to post-budget decision to augment provision according to actual requirement (Rs. 4.35 lakhs), (g) more payment under "Greater Calcutta Milk Supply Scheme" due to purchase of milch cattle in the interest of augmentation of milk procurement (Rs. 2.81 lakhs), (h) more payment of loans

126 **Grant No. 54—Loans and Advances by State/Union Territory Governments**
(All voted)—*contd.*

for development of agricultural marketing societies due to post-budget decision (Rs. 2.14 lakhs) and (i) loan assistance from West Bengal State Co-operative Development Fund (Rs. 2.00 lakhs) without any budget provision.

In the preceding year, Rs. 4,79.05 lakhs remained unutilised under this group-head.

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
E—ADVANCES TO CULTIVATORS—			
O .. 3,60.20	8,03.12	8,00.22	-2.90
S .. 5,65.00			
R .. -1,22.08			

The total saving was mainly due to less payment for distribution of pesticide loans in the flood-affected areas and of chemical fertilisers and seeds owing to less demand from the cultivators than anticipated.

H—MISCELLANEOUS LOANS AND ADVANCES—

O .. 76.60	1,06.91	76.53	-30.38
S .. 25.15			
R .. 5.16			

The original provision covered the actual expenditure; even so, supplementary provision was obtained in March 1973 and also additional funds were obtained by reappropriation on 31st March 1973 which increased the eventual saving to Rs. 30.38 lakhs. The net saving of Rs. 25.22 lakhs was mainly due to (i) non-payment of loans (a) to silk rearers (Rs. 15.00 lakhs) and National Sugar Mills (in liquidation) (Rs. 4.50 lakhs), reasons for which are awaited, (b) for resettlement of Indian nationals affected by hostilities between India and Pakistan due to shortage of time (Rs. 3.00 lakhs), (ii) non-payment of special advances mainly due to non-requirement of such advances (Rs. 1.00 lakh) and (iii) less payment of loans for reconstruction of buildings damaged by fire in Darjeeling mainly due to curtailment of allotment (Rs. 14.93 lakhs). The saving was partly counterbalanced by excess due to payment of more loans under (i) "Cattle Purchase" because of post-budget decision, in view of severe drought, for payment of more loans with twin purpose of giving relief to cultivators and increasing food production (Rs. 5.76 lakhs), (ii) "Indian repatriates from Burma" due to greater demand for distribution of business and housing loans (Rs. 4.25 lakhs), (iii) "Asansol Mines Board of Health" due to post-budget decision to sanction more loans (Rs. 2.00 lakhs) and (iv) "Assisting needy fishermen in flood affected areas," reasons for which are awaited (Rs. 1.25 lakhs).

In the preceding year, saving under this group-head was Rs. 86.54 lakhs.

"Loans to Government Servants, etc."

L—ADVANCES FOR PURCHASE OF OTHER CONVEYANCES—

O .. 30.00	15.50	13.93	-1.57
R .. -14.50			

Grant No. 54—Loans and Advances by State/Union Territory Governments 127
(All voted)—*contd.*

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
J—HOUSE-BUILDING ADVANCES—			
O .. 60.00	54.00	52.28	-1.72
R .. -6.00			
K—ADVANCES FOR PURCHASE OF MOTOR CONVEYANCES—			
O .. 8.00	5.00	4.40	-0.60
R .. -3.00			

Total savings in the above three cases were mainly due to less requirement for payment of loans than anticipated.

In the preceding year also, Rs. 10.21 lakhs, Rs. 33.04 lakhs and Rs. 3.56 lakhs remained unutilised under these group-heads.

(iii) A portion of the above saving was reappropriated to cover excess under the following five group-heads:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
“Loans to Local Funds, Private Parties, etc.”			
I—LOANS UNDER DEVELOPMENT SCHEMES—			
I(iv)—Schemes Outside the State Plan—			
O .. 15,28.00	18,67.98	20,60.52	+1,92.54
S .. 2,67.88			
R .. 72.10			

Additional funds provided by reappropriation (Rs. 72.10 lakhs) on the last day of the financial year covered only 27 percent of the actual requirement (Rs. 2,64.64 lakhs) though there was scope for providing more funds in view of overall saving under the grant. The total excess of Rs. 2,64.64 lakhs was mainly due to payment of more loans to the Calcutta Metropolitan Development Authority owing to post-budget decision for execution of the Greater Calcutta development schemes by that agency outside the State Plan (Rs. 7,81.12 lakhs) and more advances to cultivators under “Rural Works Programme in the chronically drought-affected areas”, reasons for which are awaited (Rs. 7.47 lakhs), partly counterbalanced by less payment of loans under “Construction of second bridge over Hooghly river including Kona expressway” due to non-clearance of the required foreign exchange and delay in handing over of lands by Defence

128 **Grant No. 54—Loans and Advances by State/Union Territory Governments**
(All voted)—*contd.*

Authorities on Calcutta side and by Calcutta Port Commissioners on Howrah side (Rs. 4,98.00 lakhs) and non-payment of loans under "Schemes for helping the educated unemployed", reasons for which are awaited (Rs. 26.00 lakhs).

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B—LOANS TO MUNICIPAL CORPORATIONS AND MUNICIPALITIES—			
O ..	1,20.00	2,77.44	-2.01
S ..	1,05.00		
R ..	54.45		
	2,79.45		

Reasons for the net excess of Rs. 52.44 lakhs are awaited.

I—LOANS UNDER DEVELOPMENT SCHEMES—

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

O ..	73.87	1,06.52	1,00.20	-6.32
R ..	32.65			

The net excess was mainly due to sanction of loans at post-budget stage to the West Bengal State Electricity Board for construction of inter-State transmission line between Alipurduar (West Bengal)—Bongaigaon (Assam) and Siliguri (West Bengal)—Purnia (Bihar) (Rs. 52.96 lakhs) and payment of more loans under the scheme for "Intensive development of small industries in rural areas" due to release of larger amount of Central assistance (Rs. 1.02 lakhs), partly counterbalanced by (i) non-payment of loans under (a) "Subsidised housing scheme for plantation workers" mainly due to non-renewal of leases of the tea estates under the Estates Acquisition Act and slow progress of work owing to scarcity and increased cost of building materials (Rs. 12.00 lakhs), (b) "Agricultural credit stabilisation fund" due to non-release of financial assistance by Government of India (Rs. 7.50 lakhs), and (ii) less payment of loans under (a) the schemes "Development of co-operative processing societies and cold storages", "Establishment of co-operative storage godowns" and "Establishment of units for fabrication of agricultural implements" due to non-sanction of financial proposals and non-receipt of suitable financial proposals (Rs. 6.52 lakhs) and (b) "National scholarship scheme" reasons for which are awaited (Rs. 1.43 lakhs).

F—LOANS TO CO-OPERATIVE INSTITUTIONS AND BANKS—

O ..	3.00	96.36	96.36	..
S ..	75.00			
R ..	18.36			

The excess was mainly due to release of more assistance under "Loans to non-credit co-operative societies" at post-budget stage for purchase of controlled cloth

Grant No. 54—Loans and Advances by State/Union Territory Governments 129
(All voted)—concl'd.

for retail sale as per decision of Government of India (Rs. 19·45 lakhs) partly counterbalanced by non-payment under "Loans to co-operative societies for purchase of jute" due to non-involvement of co-operatives in jute business with the State Trading Corporation of India (Rs. 1·00 lakh).

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

(In lakhs of rupees)

"Loans to Government Servants, etc."

N—OTHER ADVANCES—

**Advances in connection with
marriage, illness, etc.—**

O	..	10·00	}	16·60	16·38	—0·22
R	..	6·60				

The net excess was due to drawal of larger amount of advances than anticipated.

Sub-headwise details of excess under different grants/appropriations.

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

Major head and sub-head	Total appropriation	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
Major head "16—Interest on Debt and Other Obligations."			
A—Interest on Public Debt Other Obligations—			
A(1)—Interest on Ordinary Debt—			
A(1)(i)—Debt raised in India—			
A(1)(i)(a)—Interest on Permanent loans—			
4 percent West Bengal Loan, 1967—	..	0·02	+0·02
4 percent West Bengal Loan, 1968—	..	0·14	+0·14
4 percent West Bengal Loan, 1969—	..	0·03	+0·03
4½ percent West Bengal Loan, 1970—	..	(a)	+(a)
4 percent West Bengal Loan, 1971—	..	0·09	+0·09
4½ percent West Bengal Loan, 1972—	15·53	21·66	+6·13
4½ percent West Bengal Loan, 1974—	31·65	36·26	+4·61
4½ percent West Bengal Loan, 1976—	33·25	40·63	+7·38
5½ percent West Bengal Loan, 1977—	38·77	41·17	+2·40
5½ percent West Bengal Loan, 1978—	33·13	39·08	+5·95
5½ percent West Bengal Loan, 1979—	46·63	48·52	+1·89
5½ percent West Bengal Loan, 1980—	50·15	55·56	+5·41
5½ percent West Bengal Loan, 1981—	69·58	74·37	+4·79
5½ percent West Bengal Loan, 1982—	69·58	79·95	+10·37
A(1)(i)(c)—Interest on ways and means advances from Reserve Bank—	20·00	37·60	+17·60
A(1)(i)(d)—Interest on other loans— Interest on loans from Reserve Bank of India out of National Agricultural Credit (L.T.O.) Fund—	1·88	2·50	+0·62
A(1)(i)(e)—Other items— Management of Debt—	1·65	3·97	+2·32

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations - *contd.***Grant No. 9—Interest on Debt and Other Obligations—*contd.***

Major head and sub-head	Total appropriation	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
Major head "16—Interest on Debt and Other Obligations."			
A—Interest on Public Debt and Other Obligations—			
A(2)—Interest on Unfunded Debt—			
Interest on All India Service Provident Fund—	3·50	3·93	+0·43
A(3)—Interest on Other Obligations—			
Miscellaneous—Miscellaneous—	3·00	12·56	+9·56
B—Interest on Inter-Governmental Debt—			
Interest on loans taken from Central Government—			
Interest on loans for Development Projects—	7,32·00	7,70·26	+38·26
Interest on loans for Damodar Valley Project—	4,30·00	8,24·18	+3,94·18
Interest on loans for minor irrigation—	..	8·31	+8·31
Interest on loans for Educational Development—	0·94	1·05	+0·11
Interest on special medium and long term loans—	0·04	15·79	+15·75
Interest on loans for flood and drought relief—	2,75·70	3,06·46	+30·76
Interest on loans for rural electrification—	..	8·62	+8·62

Sub-headwise details of excess under different grants/appropriations—*contd.*Grant No. 9—Interest on Debt and Other Obligations—*concl.*

Major head and sub-head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "16—Interest on Debt and Other Obligations."			
B—Interest on Inter-Governmental Debt—			
Interest on loans for development of Cottage and Small Scale Industries—	5.54	7.49	+1.95
Interest on loans for Forestry Schemes—	9.93	11.00	+1.07
Interest on loans for Police Housing Scheme—	25.58	27.42	+1.84
Interest on loans for flood control schemes—	68.23	81.61	+13.38
Interest on loans for Co-operative Development—	4.68	7.62	+2.94
Interest on loans for development of Greater Calcutta—	23.79	29.82	+6.63
Interest on loans for Calcutta Metropolitan District Development schemes—	13.63	41.51	+27.88
Interest on loans for Village Housing Project—	0.95	1.76	+0.81
Interest on loans for Subsidised Industrial Housing Scheme of private employers—	0.11	6.41	+6.30
Interest on loans for Land Acquisition and Development Schemes—	..	2.23	+2.23
Interest on Central loan assistance for Centrally-sponsored schemes—	..	0.90	+0.90
Interest on loans for Inter-State Transmission—	1.23	1.35	+0.12
Total ..	20,10.05	26,51.83	+6,41.78

Sub-headwise details of excess under different grants/appropriations—contd.

Grant No. 13—Administration of Justice.

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "21—Administration of Justice."			
B—Official Assignee—			
B(2)—Pay of establishment—			
O .. 1.10	1.05	1.07	+0.02
R .. -0.05			
C—Official Receiver, Calcutta—			
C(2)—Pay of establishment—			
O .. 2.51	2.32	2.35	+0.03
R .. -0.19			
D—Law Officers—			
D(2)—Legal Remembrancer—			
D(2)1—Pay of officers—			
O .. 2.97	2.81	2.92	+0.11
R .. -0.16			
D(2)2—Pay of establishment—			
D(2)4—Contingencies—			
O .. 8.63	9.33	12.16	+2.83
R .. 0.70			
D(3)—Mufassal establishment—			
D(3)1—Pay of officers—			
O .. 0.33	0.32	1.69	+1.37
R .. -0.01			
D(3)2—Pay of establishment—			
D(3)3—Allowances, honoraria, etc.—			
O .. 4.77	5.23	6.19	+0.96
R .. 0.46			

Sub-headwise details of excess under different grants/appropriations—*contd.***Grant No. 13—Administration of Justice—*contd.***

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
Major head "21—Administration of Justice."			
G—Presidency Magistrates' Courts—			
G(1)—Presidency Magistrates—			
G(1)5—Other Contingencies—			
O .. 2.20	2.02	2.05	+0.03
R .. -0.18			
G(2)—Municipal Magistrates—			
G(2)2—Pay of establishment—			
O .. 2.06	2.11	2.13	+0.02
R .. 0.05			
G(3)—Juvenile Court and Detention House for Juvenile Offenders—			
G(3)1—Pay of officers—	..	0.03	+0.03
H—Civil and Sessions Courts—			
H(1)—Civil and Sessions Courts—			
H(1)1—Pay of officers—			
O .. 19.50	21.15	21.39	+0.24
R .. 1.65			
H(1)2—Pay of establishment—			
O .. 48.40	57.00	59.37	+2.37
R .. 8.60			
H(1)3—Allowances, honoraria, etc.—			
O .. 21.90	22.43	22.73	+0.30
R .. 0.53			

Sub-headwise details of excess under different grants/appropriations—contd.

Grant No. 13—Administration of Justice—contd.

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "21—Administration of Justice."			
H—Civil and Sessions Courts—			
H(1)—Civil and Sessions Courts—			
H(1)4—Contract contingencies—			
O .. 7.00	7.78	7.89	+0.11
R .. 0.78			
H(1)5—Other contingencies—			
O .. 4.49	4.16	4.19	+0.03
R .. -0.33			
H(2)—Process-serving establishment—			
H(2)2—Pay of establishment—			
O .. 14.25	14.16	14.26	+0.10
R .. -0.09			
H(2)3—Allowances, honoraria, etc.—			
O .. 3.18	2.77	2.80	+0.03
R .. -0.41			
H(2)5—Other contingencies—			
O .. 2.10	2.75	2.78	+0.03
R .. 0.65			
H(4)—City Civil and Sessions Courts—			
H(4)4—Contract contingencies—			
O .. 1.40	1.47	1.48	+0.01
R .. 0.07			

Sub-headwise details of excess under different grants/appropriations—*contd.*Grant No. 13—Administration of Justice—*concl'd.*

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "21—Administration of Justice."			
H—Civil and Sessions Courts—			
H(5)—Judicial Magistrates' Courts—			
H(5)1—Pay of officers—			
O .. 7.56	7.80	7.90	+0.10
R .. 0.24			
H(5)2—Pay of establishment—			
O .. 11.33	11.83	11.98	+0.15
R .. 0.50			
H(5)3—Allowances, honoraria, etc.—			
O .. 2.35	2.97	3.57	+0.60
R .. 0.62			
H(5)4—Contract contingencies—			
O .. 2.00	2.70	2.71	+0.01
R .. 0.70			
H(5)5—Other contingencies—			
O .. 3.59	5.47	6.18	+0.71
R .. 1.88			
H(6)—Process-serving establishment of Judicial Magistrates' Courts—			
H(6)1—Pay of officers—	0.67	0.68	+0.01
Total ..	1,93.54	2,04.06	+10.52

Sub-headwise details of excess under different grants/appropriations—*contd.***Grant No. 27—Industries—Cottage Industries.**

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "35—Industries."			
A—Cottage Industries—			
A(1)—Direction—			
A(1)3—Allowances, honoraria, etc.—	5.41	7.91	+2.50
A(2)—Development of Cottage and Small Scale Industries—			
A(2)(a)—Handloom and Powerloom—			
A(2)(a)1—Pay of officers—			
O .. 0.36	0.31	0.39	+0.08
R .. -0.05			
A(2)(a)2—Pay of establishment—			
O .. 7.56	7.50	7.95	+0.45
R .. -0.06			
A(2)(a)3—Allowances, honoraria, etc.—			
O .. 1.50	1.48	2.28	+0.80
R .. -0.02			
A(2)(a)4—Other contingencies—			
	0.84	0.95	+0.11
A(2)(b)—Small Scale Industries—			
A(2)(b)3—Allowances, honoraria, etc.—			
	3.12	4.15	+1.03
A(2)(b)4—Other contingencies—			
	41.82	44.46	+2.64

Sub-headwise details of excess under different grants/appropriations—*contd.***Grant No. 27—Industries—Cottage Industries—*contd.***

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "35—Industries."			
A—Cottage Industries—			
A(2)—Development of Cottage and Small Scale Industries—			
A(2)(c)—Handicrafts—			
A(2)(c)2—Pay of establishment—			
O .. 1.41	0.79	0.80	+0.01
R .. -0.62			
A(2)(c)3—Allowances, honoraria, etc.—	0.23	0.27	+0.04
A(2)(c)4—Other contingencies—			
O .. 0.79	0.37	0.41	+0.04
R .. -0.42			
A(2)(d)—Lac—			
A(2)(d)3—Allowances, honoraria, etc.—			
O .. 0.25	0.23	0.32	+0.09
R .. -0.02			
A(2)(d)4—Other contingencies—	0.46	0.51	+0.05
A(2)(e)—Sericulture—			
A(2)(e)3—Allowances, honoraria, etc.—			
	2.60	3.73	+1.13
A(2)(e)4—Contingencies—	9.19	10.12	+0.93
A(2)(f)—Miscellaneous Cottage Industries—			
A(2)(f)3—Allowances, honoraria, etc.—			
	0.77	0.98	+0.21
A(2)(f)5—Grants-in-aid, contributions, etc.—	18.74	21.26	+2.52

Sub-headwise details of excess under different grants/appropriations—*contd.***Grant No. 27—Industries—Cottage Industries—*concl'd.***

Major head and sub-head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
Major head "35—Industries."					
B—Development Schemes—					
B(i)—Fourth Five-Year Plan—					
Village and Small Industries—					
1. Handloom—					
O	..	13.50	14.28	14.91	+0.63
R	..	0.78			
5. Industrial Estates—					
R	..	0.04	0.04	0.10	+0.06
B(ii)—Centrally-sponsored Schemes (New Schemes)—					
Village and Small Industries—					
1. Project for intensive development of small industries in rural areas—					
O	..	6.92	9.25	10.74	+1.49
R	..	2.33			
"96—Capital Outlay on Industrial and Economic Development."					
Cottage Industries—					
D—Development Schemes—					
D(a)—Fourth Five-Year Plan—					
Village and Small Industries—					
Industrial Estates—					
O	..	10.15	9.89	13.10	+3.21
R	..	-0.26			
D(b)—Schemes outside the State Plan—					
Schemes for helping the educated unemployed—					
R	..	43.32	43.32	58.45	+15.13
Total			1,70.64	2,03.79	+33.15

Sub-headwise details of excess under different grants/appropriations—*contd.***Grant No. 31—Miscellaneous Social and Developmental Organisations—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—Welfare of Scheduled Tribes and Castes and Other Backward Classes—			
I. Headquarters Establishment—			
Pay of officers—			
O .. 1.50	1.24	1.27	+0.03
R .. -0.26			
Pay of establishment—			
O .. 3.80	4.17	4.28	+0.11
R .. 0.37			
Contingencies—			
O .. 0.50	0.29	0.32	+0.03
R .. -0.21			
II. District Organisation—			
Pay of officers—			
	1.60	1.93	+0.33
Pay of establishment—			
O .. 13.00	12.10	13.51	+1.41
R .. -0.90			
Contingencies—			
O .. 10.50	8.50	8.69	+0.19
R .. -2.00			

Sub-headwise details of excess under different grants/appropriations—*contd.***Grant No. 31—Miscellaneous Social and Developmental Organisations—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—Development Schemes—			
B(i)—Fourth Five-Year Plan—			
(a) Welfare of Scheduled Tribes—			
Economic Uplift—			
(1) Training facilities to Scheduled Tribes in vocational trades and crafts—			
O .. 0.85	0.45	0.51	+0.06
R .. -0.40			
(4) Minor Irrigation—	2.50	2.56	+0.06
Health, Housing and Other Schemes—			
(3) Construction of dwelling houses for the poor—			
O .. 1.50	1.59	1.63	+0.04
R .. 0.09			
(b) Welfare of Scheduled Castes—			
Education—			
(3) Examination fees to Scheduled Caste students appearing at the School Final and Higher Secondary Examinations—	0.47	0.68	+0.21
(4) Free tuition to poor meritorious Scheduled Caste students reading in schools—			
O .. 6.17	7.50	7.83	+0.33
R .. 1.33			
(7) Construction of Primary School buildings—	1.00	1.04	+0.04

Sub-headwise details of excess under different grants/appropriations—*contd.*Grant No. 31—Miscellaneous Social and Developmental Organisations—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—Development Schemes—			
B(i)—Fourth Five-Year Plan—			
(b) Welfare of Scheduled Castes—			
Economic uplift—			
(3) Financial assistance to Scheduled Castes artisans in selected trades—	0.42	0.47	+0.05
Health, Housing and Other Schemes—			
(1) Water Supply—			
O .. 1.50	1.70	1.72	+0.02
R .. 0.20			
(2) Minor Irrigation—	3.50	3.55	+0.05
(6) Rehabilitation of the landless Scheduled Castes on land—			
O .. 3.50	3.74	3.86	+0.12
R .. 0.24			
B(ii)—Centrally-sponsored Schemes (New Schemes)—			
(a) Scheduled Tribes—			
Health, Housing and Other Schemes—			
1. Schemes—Tribal Research and Training—			
(a) Cultural Research Institute—			
(b) Social Workers Training Institute—			
O .. 1.50	0.30	0.31	+0.01
R .. -1.20			

Sub-headwise details of excess under different grants/appropriations—*contd.***Grant No. 31—Miscellaneous Social and Developmental Organisations—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—Development Schemes—			
B(ii)—Centrally-sponsored Schemes (New Schemes)—			
(b) Scheduled Castes—			
Education—			
1. Scholarship to Scheduled Caste students reading in post-secondary stage—			
O ..	25.30	}	}
S ..	36.31		
R ..	2.99		
	64.60	66.40	+1.80
B(iii)—Annual Plan Schemes (1966-69)—Committed expenditure—			
(a) Welfare of Scheduled Tribes—			
Education—			
1. Provision for Ashram facilities to tribal students in Basic Schools—			
	0.75	0.81	+0.06
5. Boarding charges for Scheduled Tribe students of Secondary Schools—			
	11.79	11.80	+0.01
Economic Uplift—			
(2) Development of non-mulberry Tassar Industry—			
O ..	0.45	}	}
R ..	-0.03		
	0.42	0.43	+0.01

Sub-headwise details of excess under different grants/appropriations—*contd.***Grant No. 31—Miscellaneous Social and Developmental Organisations—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—Development Schemes—			
B(iii)—Annual Plan Schemes (1966-69)—Committed expenditure—			
Economic Uplift—			
(3) Schemes for rearing, spinning and weaving—	0.45	0.49	+0.04
(4) Scheme for training centre for carpentry—			
O .. 0.20	0.18	0.19	+0.01
R .. -0.02			
Health, Housing and Other Schemes—			
1. Field staff and supervisory staff—			
O .. 0.75	0.73	0.80	+0.07
R .. -0.02			
(b) Welfare of Scheduled Caste—			
Economic Uplift—			
(1) Servicing-cum-Training Centre for leather industry with provision for demonstration parties—			
O .. 3.00	2.80	2.93	+0.13
R .. -0.20			

Sub-headwise details of excess under different grants/appropriations—*contd.***Grant No. 31—Miscellaneous Social and Developmental Organisations—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."			
B—Development Schemes—			
B(iv)—Centrally-sponsored Schemes (1966-69)—Committed expenditure—			
(a) Scheduled Tribes—			
Economic Uplift—			
1. Co-operation (Grain-golas, Labourers and Forest Co-operatives)—			
O .. 0.30	0.24	0.25	+0.01
R .. -0.06			
Health, Housing and Other Schemes—			
1. Schemes—Tribal Research and Training—			
(a) Cultural Research Institute—			
(b) Social Workers Training Institute—			
O .. 0.50	0.32	6.42	+0.10
R .. -0.18			
(b) Scheduled Castes—			
1. Scholarships to Scheduled Caste students reading in post-secondary stage—			
	74.74	74.75	+0.01
Total ..	2,08.09	2,13.34	+5.34

Sub-headwise details of excess under different grants/appropriations—*contd.***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—			
Allowances, honoraria, etc.—			
O .. 0.03	0.03	0.03	+(a)
R .. —(a)			
A(b)—Statistics of Industrial and Labour Disputes—			
Allowances, honoraria, etc.—			
O .. 0.30	0.35	0.35	+(a)
R .. 0.05			
B—Miscellaneous—			
B(a)—Smoke Nuisances Commission—			
Contingencies—	0.04	0.05	+0.01
B(b)—Family Budget Investigation Scheme—			
Pay of establishment—			
O .. 0.95	0.93	0.94	+0.01
R .. —0.02			
B(c)—State Statistical Bureau—			
Pay of establishment—			
O .. 18.50	20.06	20.15	+0.09
R .. 1.56			
Contingencies—			
O .. 2.20	2.58	2.60	+0.02
R .. 0.38			

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations—contd.

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—			
B(e)—Construction Board—			
Pay of officers—	8.10	8.15	+0.05
Allowances, honoraria, etc.—			
O .. 8.00	9.26	10.06	+0.80
R .. 1.26			
Grants-in-aid—	..	7.01	+7.01
B(f)—Control of Vagrancy—			
Pay of officers—			
O .. 0.80	0.62	0.67	+0.05
R .. -0.18			
B(g)—Directorate of Social Welfare—			
Pay of officers—			
O .. 0.50	0.53	0.54	+0.01
R .. 0.03			
Allowances, honoraria, etc.—			
O .. 0.43	0.55	0.56	+0.01
R .. 0.12			
B(i)—Tourist Organisation—			
(1) Headquarters Establishment—			
Pay of officers—			
O .. 0.48	0.49	0.49	+(a)
R .. 0.01			

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations—*contd.***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 "32—Miscellaneous Social and Developmental Organisations."			
B—Miscellaneous—			
B(i)—Tourist Organisation—			
(2) Regional Establishment—			
Contingencies—			
O .. 2.85 } R .. 0.05 }	2.90	2.90	+(a)
(3)—Maintenance of Tourist Lodges, Motel Centres, etc.—			
Pay of establishment—			
O .. 0.47 } R .. -0.10 }	0.37	0.38	+0.01
Allowances, honoraria, etc.—			
O .. 0.12 } R .. 0.02 }	0.14	0.14	+(a)
Contingencies—			
O .. 0.90 } R .. -0.17 }	0.73	0.73	+(a)
B(j)—Government of India's Crash Programme of Nutrition for Children—			
Pay of officers—			
O .. 0.22 } R .. -0.03 }	0.19	0.21	+0.02
Pay of establishment—			
O .. 2.02 } R .. -1.71 }	0.31	0.32	+0.01
Allowances, honoraria, etc.—			
O .. 0.76 } R .. -0.64 }	0.12	0.19	+0.07

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations—*contd.***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."			
D—Works—			
(a) Social Welfare—Control of Vagrancy—	..	0·10	+0·10
(b) Social Welfare—Directorate of Social Welfare—	..	0·04	+0·04
E—Suspense—			
O .. 10·00	61·55	1,45·71	+84·16
R .. 51·55			
G—Development Schemes—			
G(i) Fourth Five-Year Plan—			
(a) Statistics—			
(2) Strengthening of District Statistical offices including preparation of District Statistical Hand book—			
O .. 3·00	1·38	1·39	+0·01
R .. -1·62			
(c) Town and Country Planning Organisations—			
(3) Preparation of Urban and Regional Plans—			
O .. 1·10	0·62	3·63	+3·01
R .. -0·48			
(5) Implementation of Asansol Bazar Areas Improvement Schemes—	2·00	2·30	+0·30

Sub-headwise details of excess under different grants/appropriations—*contd.***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."			
G—Development Schemes—			
G(i)—Fourth Five-Year Plan—			
(d) Evaluation Machinery—			
Setting up of an Evaluation Organisation—			
Allowances, honoraria, etc.—			
O .. 0.90	0.56	0.57	+0.01
R .. -0.34			
Contingencies—			
O .. 0.20	0.15	0.16	+0.01
R .. -0.05			
(e) Tourism—			
(1) Tourist Organisation—			
O .. 1.00	1.31	1.41	+0.10
R .. 0.31			
(h) Planning Organisation—			
(1) State Planning Board—			
S .. 0.91	1.49	1.71	+0.22
R .. 0.58			
G(iii) Annual Plan Schemes (1966-69)—Committed Expenditure—			
(b) Town and Country Planning Organisation—			
(1) Siliguri Planning Organisation—			
O .. 4.00	2.39	3.39	+1.00
R .. -1.61			

Sub-headwise details of excess under different grants/appropriations—contd.**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."			
G—Development Schemes—			
G(iv) Centrally-sponsored Schemes (1966-69)—Committed Expenditure—			
1. Adoption of Metric System of Weights and Measures—			
Pay of officers—			
O .. 1.25	} 1.13	1.13	+(a)
R .. -0.12			
Total ..	1,20.88	2,18.01	+97.13

(a) Less than Rupees one thousand.

Grant No. 33—Irrigation.

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "42—Multipurpose River Schemes."			
B—Interest—			
Mayurakshi Reservoir Project—	90.79	91.25	+0.46
Kangsabati Reservoir Project—	2,09.21	2,20.29	+11.08

Sub-headwise details of excess under different grants/appropriations—*contd.***Grant No. 33—Irrigation—*contd.***

Major head and sub-head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
Major head "42—Multipurpose River Schemes."					
C—Other Revenue Expenditure—					
(i) Mayurakshi Reservoir Project—					
General establishment—					
O	..	15.00	15.48	16.47	+0.99
R	..	0.48			
Suspense—					
O	..	2.50	0.50	5.73	+5.23
R	..	-2.00			
(ii) Damodar Valley Project—					
Irrigation and Barrage—					
Establishment—					
O	..	21.00	24.43	24.62	+0.19
R	..	3.43			
Tools and plant—					
O	..	2.00	4.10	4.18	+0.08
R	..	2.10			
Suspense—					
O	..	10.00	4.97	32.95	+27.98
R	..	-5.03			

Sub-headwise details of excess under different grants/appropriations—contd.

Grant No. 33—Irrigation—contd.

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
Major head "43—Irrigation, Navigation, Embankment and Drainage Works (Commercial)."			
A—Irrigation Works—			
(b) Unproductive Works—			
(i) Working expenses—			
A—9—Maintenance and repairs—			
O .. 16.20	16.68	17.31	+0.63
R .. 0.48			
B—Navigation, Embankment and Drainage Works—			
(b) Unproductive Works—			
(i) Working expenses—			
Revenue establishment—			
O .. 2.70	2.71	3.85	+1.14
R .. 0.01			
(ii) Interest—	58.73	77.74	+19.01
Major head "44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)."			
A—Irrigation Works—			
(ii) Miscellaneous Expenditure—			
Suspense—			
O .. 10.00	..	16.93	+16.93
R .. -10.00			
(iii) Development Schemes—			
(a) Fourth Five-Year Plan—			
Survey and Investigation of Hinglow Project—	..	(a)	+ a)

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations—contd.

Grant No. 33—Irrigation—contd.

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)."			
B—Navigation, Embankment and Drainage Works—			
(i) Works—			
Maintenance and repairs—			
O .. 4,50.00	4,72.84	6,82.95	+2,10.11
R .. 22.84			
Suspense—			
O .. 50.00	2.49	3,53.11	+3,50.62
R .. -47.51			
(ii) Miscellaneous Expenditure—			
Other Charges—			
(i) Experiments on Research Works in the River Research Institute—			
O .. 1.50	2.00	2.09	+0.09
R .. 0.50			
(ii) Other items—			
O .. 0.59	0.91	0.97	+0.06
R .. 0.32			
(iii) Development Schemes—			
(a) Fourth Five-Year Plan—			
Agricultural Programmes—			
B—Soil Conservation—			
Master Plan for Soil Conservation in Leash Catchment—			
O .. 0.12	..	0.11	+0.11
R .. -0.12			

Sub-headwise details of excess under different grants/appropriations—*contd.***Grant No. 33—Irrigation—*contd.***

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)."			
(iii) Development Schemes—			
(a) Fourth Five-Year Plan—			
Agricultural Production—			
Agricultural Research—			
Investigation in regard to the estuarine problem of Sundarbans—			
O .. 0.05	1.08	1.23	+0.15
R .. 1.03			
Major head "98—Capital Outlay on Multipurpose River Schemes."			
Development Schemes—			
Fourth Plan Schemes—			
1. Mayurakshi Reservoir Project—			
II—Barrage and Irrigation—			
Works—	7.40	17.47	+10.07
Establishment—			
O .. 0.35	0.31	0.41	+0.10
R .. -0.04			
Suspense—			
O .. 0.45	1.29	1.73	+0.44
R .. 0.84			
2. Kangsabati Reservoir Project—			
Works—	2,78.00	3,82.49	+1,04.49

Sub-headwise details of excess under different grants/appropriations—*contd.*Grant No. 33—Irrigation—*contd.*

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
Major head "99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)."			
A—Irrigation Works—			
Development Schemes—			
(a) Fourth Five-Year Plan—			
Irrigation and Power—			
Irrigation—			
Saharajore Irrigation Scheme in Purulia—			
O .. 6.00	3.50	3.68	+0.18
R .. -2.50			
Karatowa Irrigation Project in Jalpaiguri District—			
R .. 0.92	0.92	1.16	+0.24
Hinglow Irrigation Scheme—	22.00	22.46	+0.46
B—Navigation, Embankment and Drainage Works—			
Development Schemes—			
Fourth Five-Year Plan—			
Drainage and anti-water logging Schemes—			
Bhuri Shyamsundarpur Beel Drainage Scheme in Burdwan—			
O .. 5.00	..	(a)	+(a)
R .. -5.00			

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations—*contd.***Grant No. 33—Irrigation—*contd.***

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
Major head "99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial.)"			
Drainage and anti-water logging Schemes—			
Nowi Basin Drainage Scheme in 24-Parganas—			
O .. 20.00	25.00	29.54	+4.54
R .. 5.00			
Malior Beel Drainage Scheme—			
R .. 0.05	0.05	0.06	+0.01
East Mograhat Drainage Scheme—			
	25.00	34.97	+9.97
Lower Damodar Drainage Scheme (Phase II)—			
	80.00	2,49.22	+1,69.22
Dubda Basin Drainage Scheme—			
	30.00	1,01.73	+71.73
Resuscitation of river Kaliaghye—			
	50.00	79.04	+29.04
Beel Bali Drainage Scheme—			
O .. 5.00	4.50	4.67	+0.17
R .. -0.50			
Three drainage schemes for relieving drainage congestion of Ghatal area—			
	10.00	35.94	+25.94
Construction of 100 nos. Drainage Sluices in the Sundarbans—			
O .. 15.00	10.00	12.38	+2.38
R .. -5.00			
Re-excavation of Bamankhana Khal—			
	..	(a)	+(a)
Construction of a sluice for drainage of mouzas Tentulia, Lohagachi, etc. near Ghusighata, 24-Parganas—			
	..	1.13	+1.13

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations—*contd.***Grant No. 33—Irrigation—*contd.***

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
Major head "100—Capital Outlay on Irrigation, Navigation and Drainage Works (Non-Commercial)."			
Development Schemes—			
(a) Fourth Five-Year Plan—			
A—Irrigation Works—			
Irrigation—			
Development of River Research Institute (3rd phase)—			
O .. 4.00	1.76	4.15	+2.39
R .. -2.24			
B—Navigation, Embankment and Drainage Works—			
Development Schemes—			
Fourth Five-Year Plan—			
Flood Control—			
Protection of Balurghat town from floods and erosion of river Atrai in P. S. Balurghat, District West Dinajpur, Phase II—			
..	..	0.49	+0.49
Protection of Mahananda at the right Bank at Ramnagar—			
..	..	1.04	+1.04
Remodelling of Ajoy right embankment—			
..	..	8.28	+8.28
Preventing diversion of river Mechi to Bataria—			
..	..	2.73	+2.73
Protection of Bijanbari area from erosion and flooding by little Ranjit—			
..	..	2.83	+2.83
Reconnaissance survey of the catchment areas of North Bengal rivers in Sikkim, Bhutan and Darjeeling—			
..	..	2.84	+2.84

Sub-headwise details of excess under different grants/appropriations—*contd.***Grant No. 33—Irrigation—*contd.***

Major head and sub-Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "100—Capital Outlay on Irrigation, Navigation and Drainage Works (Non-Commercial)."			
Flood Control—<i>contd.</i>			
Palliative measures for prevention of erosion of river Phuleswari—	..	0·33	+0·33
Mahananda Embankment Scheme—	..	1,51·45	+1,51·45
Protection of left bank of river Para (Radharani channel)—	..	0·57	+0·57
Preventing diversion of river Para into Shikarnala—	..	0·10	+0·10
Protection from Raidak II near Maheshkutchi in Tufanganj, Cooch-Bihar—	..	(a)	+(a)
Retiring of breached kheti embankment—	..	0·20	+0·20
Preventing diversion of river Valugnora into river Diana—	..	1·76	+1·76
Protection of left bank of Diana at Changum upto Kalabari—	..	6·86	+6·86
Protection of village Aiho and Muchia from erosion of river Kalindi—	..	0·35	+0·35
Protection of Bhakra village from bank erosion of river Kalindri in Malda—	..	0·16	+0·16
Protection of right bank of Mora-Mahananda at Kutubgunj in Malda—	..	0·08	+0·08
Construction of embankment and cross bundh in Bhatuidearah, Malda—	..	0·62	+0·62
Protection of village Mulki from erosion by river Kalindri in Malda—	..	0·77	+0·77
Khasmahal embankment and Municipal road protection work on the right bank of Mahananda in P.S. English Bazar, Malda—	..	0·70	+0·70

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations—*contd.***Grant No. 33—Irrigation—*contd.***

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "100—Capital Outlay on Irrigation, Navigation and Drainage Works (Non-Commercial)."			
Flood Control—<i>contd.</i>			
Protection of right bank of Mahananda at Foratali, English-Bazar, Malda—	..	0.30	+0.30
Protection of left bank of Moramahananda (near Sultangunj High School), Ratua, Malda—	..	0.70	+0.70
Protection of left bank of Kalindri near Ariadanga, Ratua, Malda—	..	2.55	+2.55
Construction of marginal embankment along the left bank of Ganga, Malda—	..	5.44	+5.44
Raising and strengthening the marginal embankment and construction of boulder spur in connection with protection of left bank of Ganga, Malda—	..	6.76	+6.76
Protection of the east bank of Punarblaba and raising and strengthening old zamindari embankment at Churaman—	..	0.14	+0.14
Preventing diversion of Siltorsa into Chel—	..	1.41	+1.41
Preventing diversion of Manashi into Sutanga—	..	3.68	+3.68
Strengthening of Ajoy right embankment for protection of flooded areas from Lakuria to Sagira—			
O .. 5.00	}	2.07	+2.07
R .. -5.00			
Construction of a sluice on the outfall of Dayanullah khal—	..	0.42	+0.42

Sub-headwise details of excess under different grants/appropriations—*contd.***Grant No. 33—Irrigation—*contd.***

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
Major head "100—Capital Outlay on Irrigation, Navigation and Drainage Works (Non-Commercial)."			
Flood Control—<i>contd.</i>			
Construction of one solid spur at Hanskhowa embankment, Cooch-Bihar—	..	3·42	+3·42
Preventing diversion of river Dhola into Sutanga—	..	1·03	+1·03
Protection of Mathabhanga Town on the left bank of Manashi—	..	2·45	+2·45
Preventing diversion of Teesta into Karala near Badarganj—	..	6·11	+6·11
Widening of Jalpaiguri Town protection embankment—	..	7·94	+7·94
Widening of Barnes-Domohani embankment—	..	8·90	+8·90
Remodelling of Apalchand spur—	..	0·70	+0·70
Jalpaiguri Town protection works (Karala diversion) Phase II—	..	49·71	+49·71
Protection of left bank of Teesta from Changmari to Premgunj—	..	10·65	+10·65
3 Nos. of solid spur at Bakali embankment—	..	1·55	+1·55
Protection of right bank of Teesta from Bibigunj to Jaharmig-heswar—	..	23·85	+23·85
Protection of the right bank of Teesta from Mondalghat to Bibiganj—	..	21·39	+21·39
Construction of solid spur at 105 ch. of Bakali embankment—	..	0·75	+0·75
Reconnaissance survey of North Bengal river—	..	0·53	+0·53
Preventing diversion of Chel into Andhijhora in Mal, Jalpaiguri—	..	0·53	+0·53

Sub-headwise details of excess under different grants/appropriations—*contd.***Grant No. 33—Irrigation—*concl'd.***

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "100—Capital Outlay on Irrigation, Navigation and Drainage Works(No-Commrcial)."			
<i>Flood Control—concl'd.</i>			
3 Nos. of solid spur at Sidhaban Changmari embankment—	..	0·93	+0·93
Construction of office building of Chairman, North Bengal Commission—	..	1·03	+1·03
Protection of right bank of river Teesta from tail and of Karala embankment to Mondalghat—	..	15·97	+15·97
Completion of residual flood damaged works and outstanding law charges—	..	0·70	+ 0·70
Protection of left bank of river Teesta from Changmari to Premgunj (Phase II)—	..	6·46	+6·46
Protection of Nikaripara village along left bank of river Ichamati—	..	0·51	+0·51
Protection of the right bank of Ganga below Nayansukh and Arjunpur, Murshidabad—	..	1·86	+1·86
Protection of the right bank of river Ganga at Dhulian, Murshidabad—	..	16·22	+16·22
Protection of Mathabanga town on the right bank of Manashi—	..	6·41	+6·41
Total ..	14,56·65	29,29·24	+14,72·59

Sub-headwise details of excess under different grants/appropriations—*contd.***Grant No. 34—Public Works.**

Major head and sub-head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
Major head "50—Public Works."					
A—Original Works—					
Buildings—					
A—1—Land Revenue—					
O	..	0.55	..	0.01	+0.01
R	..	-0.55			
A—5—Other taxes and duties—					
R	..	0.04	0.04	1.52	+1.48
A—8—Jails—					
O	..	4.47	7.69	8.20	+0.51
R	..	3.22			
A—9—Police—					
O	..	5.62	2.65	2.87	+0.22
R	..	-2.97			
A—11—Medical—					
			1.00	1.06	+0.06
A—15—Co-operation—					
			..	0.02	+0.02
A—17—Public Works—					
O	..	3.39	2.55	3.07	+0.52
R	..	-0.84			
A—19—Miscellaneous Departments—					
O	..	1.85	1.48	2.23	+0.75
R	..	-0.37			
B—Original Works—					
Communications—					
Construction of Border Roads—					
O	..	5.60	19.75	69.68	+49.93
R	..	14.15			

Sub-headwise details of excess under different grants/appropriations—*contd.***Grant No. 34—Public Works—*contd.***

Major head and sub-head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
Major head "50—Public Works."					
D—Repairs—					
1. Repairs—Buildings—					
(i) Normal—					
O	..	1,30.00	2,50.00	2,90.30	+40.30
R	..	1,20.00			
(iii) Flood damage—			..	2.04	+2.04
2. Repairs—Communications—					
(i) Normal—					
O	..	3,45.00	6,40.68	6,78.55	+37.87
S	..	1,55.00			
R	..	1,40.68			
(ii) Maintenance of Border Roads (other than National Highways)—					
O	..	1.50	0.45	8.85	+8.40
R	..	-1.05			
(iv) Flood damage—					
S	..	10.00	10.00	5,09.85	+4,99.85
F—Tools and Plant—					
O	..	35.00	43.22	48.18	+4.96
R	..	8.22			
I—Suspense—					
O	..	5,11.25	5,64.54	14,28.09	+8,63.55
S	..	1,70.91			
R	..	-1,17.62			

Sub-headwise details of excess under different grants/appropriations—*contd.***Grant No. 34—Public Works—*concl.***

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "50—Public Works."			
J—Transfer of grants for road development to the deposit head "Subvention from Central Road Fund"—	55.12	55.68	+0.56
K—Development Schemes—			
K(2)—Committed expenditure for Annual Plan Schemes 1966 to 1969—			
O .. 32.00	58.95	67.75	+8.80
R .. 26.95			
K(3)—Cooch Behar Development—	0.13	0.15	+0.02
Total ..	16,58.25	31,78.10	+15,19.85

Major head and sub-head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "50—Public Works."			
B—Original Works—			
Communications—			
Construction of Border Outpost Roads—	..	0.01	+0.01
I—Suspense—			
O .. 0.90	0.70	1.77	+1.07
R .. -0.20			
Total (<i>Charged</i>)	0.70	1.78	+1.08

Sub-headwise details of excess under different grants/appropriations—*contd.*

Grant No. 37—Road and Water Transport Schemes (All voted).

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "57—Road and Water Transport Schemes."			
A—Road Transport—			
State Transport Service in Durgapur—			
A(i)—Working Expenses—			
A(i)(a)—Direction—			
Pay of officers—			
O .. 0.24	0.37	0.37	+(a)
R .. 0.13			
Allowances, honoraria, etc.—			
O .. 0.30	0.35	0.40	+0.05
R .. 0.05			
Contingencies—			
Q .. 0.20	0.21	1.04	+0.83
R .. 0.01			
A(i)(b)—Operation—			
Pay of establishment—			
O .. 18.00	18.53	19.11	+0.58
R .. 0.53			
Renewals and replacement from Depreciation Reserve—			
Renewals and replacement—			
S .. 15.99	21.31	25.00	+3.69
R .. 5.32			

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations—*contd.***Grant No. 37—Road and Water Transport Schemes (All voted)—*concl'd.***

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "57—Road and Water Transport Schemes."			
B—Water Transport—			
B(i)—Working Expenses—			
B(i)(a)—Direction—			
Pay of officers—	..	0·13	+0·13
Pay of establishment —	..	0·05	+0·05
Allowances, honoraria, etc.—	..	0·02	+0·02
Contingencies—	..	(a)	+(a)
<hr/>			
Total ..	40·77	46·12	+5·35
<hr/>			

(a) Less than Rupees one thousand.

Grant No. 38—Famine Relief (All voted).

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "64—Famine Relief."			
A—Famine Relief—			
A(1)—Salaries and Establishment—			
A(1)(a)—Isolated workhouse and normal relief operations—			
Allowances, honoraria, etc.—			
O ..	7·53	10·68	+0·14
R ..	3·01		
		10·54	

Sub-headwise details of excess under different grants/appropriations—*contd.***Grant No. 38—Famine Relief (All voted)—*contd.***

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "64—Famine Relief."			
A(1)—Salaries and Establishment—			
A(1)(a)—Contingencies—			
(iv) Emergency Relief Programme in connection with C.A.R.E.—			
O .. 27.00	33.00	35.04	+2.04
S .. 8.00			
R .. -2.00			
(v) Rent, Rates and Taxes—	0.41	0.42	+0.01
A(1)(b)—Famine Relief Emergency Hospitals—			
Pay of establishment—			
O .. 0.10	0.26	0.27	+0.01
R .. 0.16			
A(1)(c)—Expenses on Public Health measures in flood-affected areas—			
Contingencies—	2.10	2.98	+0.88
A(2)—Gratuitous Relief—			
A(2)(1)—In other ways—			
A(2)(1)(ii)—House building and House repairing grants—			
O .. 2.50	8.00	8.85	+0.85
S .. 5.50			
A(2)(8)—Grants-in-aid to educational institutions for remission of tuition fees in the drought/flood affected areas—	0.01	3.44	+3.43

Sub-headwise details of excess under different grants/appropriations—*contd.***Grant No. 38—Famine Relief (All voted)—*concl'd.***

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "64—Famine Relief."			
A(2)—Gratuitous Relief—			
A(2)(12)—Grants-in-aid for repair, reconstruction of educational institutions affected by floods/landslides—	0.01	4.48	+4.47
A(3)—Miscellaneous—			
Expenditure on Relief Works—			
O .. 3,00.00	6,55.00	7,10.86	+55.86
S .. 4,11.11			
R .. -56.11			
A(4)—Rehabilitation Programme—			
A(4)(a)—Orphanages—			
Contingencies—	6.62	8.08	+1.46
Grants to non-Government Orphanages—	21.00	21.51	+0.51
A(5)—Works—			
A(5)(iv)—Provision for drinking water due to natural calamities—			
O .. 2,35.00	1,40.00	2,65.21	+1,25.21
R .. -95.00			
Total ..	8,76.95	10,71.82	+1,94.87

Sub-headwise details of excess under different grants/appropriations—*contd.*

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 .. 2,90.00	2,99.00	3,14.52	+15.52
S .. 9.00			
(c) Family pension—			
O .. 10.25	13.00	23.27	+10.27
S .. 2.75			
D—Gratuities—			
(c) Retiring gratuity—			
O .. 45.00	46.00	77.49	+31.49
S .. 1.00			
(d) Death gratuity—			
O .. 10.00	11.00	18.01	+7.01
S .. 1.00			
G—Allowances and gratuities to political sufferers, their families and institutions—			
	11.00	11.38	+0.38
Total ..	3,80.00	4,44.67	+64.67

Sub-headwise details of excess under different grants/appropriations — contd.

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

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "68—Stationery and Printing."			
I—Stationery—			
B—Discount on plain paper used with stamps—	0·02	0·02	+ (a)
D—Purchase of Stationery Stores—			
O .. 38·00	35·00	42·71	+7·71
R .. -3·00			
II—Printing—			
E—Stationery Office and Stores—			
E-3—Allowances, honoraria, etc.—			
O .. 0·43	0·64	0·64	(a)
S .. 0·22			
R .. -0·01			
F—Government Presses—			
F(a)—West Bengal Government Press—			
F(a)1—Pay of officers—			
O .. 0·79	0·76	0·77	+0·01
R .. -0·03			
F(a)2—Pay of establishment—			
O .. 33·25	34·30	34·47	+0·17
S .. 1·22			
R .. -0·17			
F(a)3—Allowances, honoraria, etc.—			
O .. 10·18	18·32	19·18	+0·86
S .. 6·72			
R .. 1·42			

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations—contd.

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

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
Major head "68—Stationery and Printing."			
II—Printing—			
F—Government Presses—			
F(a)—West Bengal Government Press—			
F(a)4—Contract contingencies—			
O .. 0.15	0.14	0.17	+0.03
R .. -0.01			
F(a)5—Other contingencies—			
O .. 1.90	3.00	3.09	+0.09
S .. 0.40			
R .. 0.70			
F(a)8—Type foundry section—			
O .. 0.08	0.09	0.09	+(a)
R .. 0.01			
F(a)10—Stores—			
O .. 0.80	1.50	1.50	+(a)
R .. 0.70			
F(a)13—Renewals and replacement from Depreciation Reserve—			
O .. 0.01	0.01	0.02	+0.01
R .. -(a)			

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations --contd.

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

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "68 --Stationery and Printing."			
F—Government Presses—			
F(b)—Cooch Behar Government Press—			
F(b)1—Pay of officers—			
O .. 0.08	0.07	0.07	+(a)
R .. -0.01			
F(b)2—Pay of establishment—			
O .. 1.75	1.70	1.70	+(a)
R .. -0.05			
F(b)6—Grants-in-aid, Contributions, etc.—	..	0.01	+0.01
F(b)9—Provision for Depreciation—			
O .. 0.08	0.04	0.05	+0.01
R .. -0.04			
F(c)—Publication Branch—			
F(c)2—Pay of establishment—			
O .. 0.80	1.01	1.01	+(a)
R .. 0.21			
F(c)3—Allowances, honoraria, etc.—			
O .. 0.18	0.41	0.41	+(a)
R .. 0.23			

(a) Less than rupees one thousand.

Sub-headwise details of excess under different grants/appropriations—*contd.***Grant No. 41—Stationery and Printing (All voted)—*concl'd.***

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
Major head "68—Stationery and Printing."			
F—Government Presses—			
F(d)—Secretary to Governor's Press—			
F(d)2—Pay of establishment			
O .. 0.96	1.23	1.24	+0.01
R .. 0.27			
F(d)3—Allowances, honoraria, etc.—			
O .. 0.32	0.90	0.91	+0.01
R .. 0.58			
F(e)—Press and Forms Department—			
F(e)5—Other contingencies—			
O .. 0.48	0.49	0.53	+0.04
R .. 0.01			
F(e)14—Charges for despatch of forms to other departments, etc.—			
O .. 0.20	0.19	0.21	+0.02
R .. -0.01			
G—Printing at Private Presses—			
O .. 0.25	0.23	0.35	+0.12
R .. -0.02			
Total ..	1,00.05	1,09.15	+9.10

Sub-headwise details of excess under different grants appropriations—contd.

Grant No. 48—Miscellaneous—Expenditure on Displaced Persons.

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "71—Miscellaneous."			
Expenditure on Displaced Persons.			
B—Rehabilitation—			
B(1) Expenditure on P.L.Homes—	60.00	75.98	+15.98
B(IV)—Expenditure on new migrants—	0.75	27.92	+27.17
B(V)—Establishment Charges—			
B(V)(a)—Refugee Relief and Rehabilitation Directorate Establishments—	25.30	25.46	+0.16
B(VI)—Expenditure on Schemes—			
B(VI)(c)—Medical facilities—			
O .. 34.00	} 26.50	} 29.51	} +3.01
R .. -7.50			
B(VI)(d)—Grants to Industries—			
B(VI)(d)(1)—Government Production Centres—			
O .. 8.00	} 6.00	} 9.94	} +3.94
R .. -2.00			
F—Scheme for dispersal of displaced college students from Calcutta—	20.00	25.70	+5.70
H—Administration of Kulia Township for rehabilitation of displaced persons—			
H(1)—Administration—			
O .. 0.24	} 0.15	} 0.25	} +0.10
R .. -0.09			
J—Relief to Refugees from Bangladesh—			
O .. 18,45.00	} 5,15.00	} 27,87.90	} -22,42.90
R .. -13,00.00			
Major head "109—Capital Outlay on Other Works."			
M(b)—Scheme for colonisation—			
O .. 85.00	} 22.50	} 36.58	} +14.08
R .. -62.50			
Total ..	7,06.20	30,19.24	+23,13.04

Sub-headwise details of excess under different grants/appropriations—*concl'd.***Public Debt (All charged).**

Major head and sub-head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "Debt raised in India."			
A.I—Permanent Debt—			
4 percent West Bengal Loan, 1964—	..	0.05	+0.05
4 percent West Bengal Loan, 1967—	..	0.28	+0.28
4 percent West Bengal Loan, 1969—	..	0.81	+0.81
4 percent West Bengal Loan, 1970—	..	0.01	+0.01
4 percent West Bengal Loan, 1971—	..	5.77	+5.77
4 percent West Bengal Loan, 1972—	..	27.72	+27.72
West Bengal Estate Acquisition Compensation Bonds—	15.00	19.95	+4.95
A.II—Floating Debt—			
Other Floating Loans—			
Ways and means advance from Reserve Bank of India—			
O .. 10,00.00	} 1,00,00.00	1,28,77.82	+28,77.82
S .. 90,00.00			
A.IV—Other Loans—			
Loans from autonomous bodies—			
Loans from the Indian Central Oil-seeds Committee—	0.01	8.69	+8.68
Loans from National Co-operative Development Corporation—	31.84	33.46	+1.62
Total (Charged)	.. 1,00,46.85	1,29,74.56	+29,27.71

Grant-wise details of recoveries adjusted in reduction of expenditure in the Accounts for 1972-73.

(Referred to in the Summary of Appropriation Accounts at page 9)

Serial No.	Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with Budget estimate
		Rs.	Rs.	More + Less—
1.	2—Land Revenue ..	12,14,000	2,79,894	—9,34,106
2.	7—Stamps	1,25,000	92,372	—32,628
3.	8—Registration Fees ..	5,000	..	—5,000
4.	11—Parliament, State/Union Territory Legislature ..	14,85,000	30,00,000	+15,15,000
5.	12—General Administration	5,87,000	65,382	—5,21,618
6.	13—Administration of Justice	4,000	..	—4,000
7.	14—Jails	15,09,000	15,84,007	75,007
8.	15—Police	3,45,00,000	2,33,56,976	—1,11,43,024
9.	17—Miscellaneous Departments—Excluding Fire Services	73,000	..	—73,000
10.	19—Education ..	15,37,000	12,28,460	—3,08,540
11.	20—Medical	4,10,50,000	2,07,71,892	—2,02,78,108
12.	21—Public Health ..	1,85,00,000	3,65,00,763	+1,80,00,763
13.	22—Agriculture—Agriculture	1,18,000	1,56,366	+38,366
14.	24—Animal Husbandry ..	9,51,55,000	8,22,19,841	—1,29,35,159
15.	26—Industries—Industries ..	4,35,000	9,19,800	+4,75,800
16.	27—Industries—Cottage Industries	13,000	..	—13,000
17.	28—Industries—Cinchona ..	3,00,000	4,24,330	+1,24,330
18.	29—Community Development Projects, etc. ..	..	2,774	+2,774
19.	30—Labour and Employment	52,000	..	—52,000

**Grant-wise details of recoveries adjusted in reduction of expenditure in the
Accounts for 1972-73—*contd.***

(Referred to in the Summary of Appropriation Accounts at page 9)

Serial No.	Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with Budget estimate More + Less—
		Rs.	Rs.	Rs.
20.	32—Miscellaneous Social and Developmental Orga- nisations—Excluding Wel- fare of Scheduled Tribes and Castes and Other Backward Classes ..	21,00,000	1,44,72,436	+1,23,72,436
21.	33—Irrigation	1,45,20,000	4,94,56,350	+3,49,36,350
22.	34—Public Works—			
	Voted	5,94,83,000	17,56,69,688	+11,61,86,688
	<i>Charged</i>	<i>90,000</i>	<i>2,07,328</i>	<i>+1,17,328</i>
23.	35—Greater Calcutta Develop- ment Scheme .. ..	..	78,380	+78,380
24.	37—Road and Water Trans- port Schemes .. ..	..	25,00,000	+25,00,000
25.	38—Famine Relief .. ..	..	80,00,000	+80,00,000
26.	39—Pensions and Other Retirement Benefits ..	6,00,000	5,91,469	—8,531
27.	41—Stationery and Printing	5,24,000	1,93,811	—3,30,189
28.	42—Forest	7,59,000	6,56,811	—1,02,189
29.	44—Miscellaneous—Panchayats	..	425	+425
30.	46—Miscellaneous—Civil De- fence	67,78,000	31,61,139	—36,16,861
31.	47—Miscellaneous—Other Mi- scellaneous Expenditure ..	1,31,73,000	2,74,66,342	+1,42,93,342
32.	48—Miscellaneous—Expendi- ture on Displaced Persons—			
	Voted	2,11,55,000	85,40,653	—1,26,14,347
	<i>Charged</i>	<i>2,000</i>	..	<i>—2,000</i>

**Grant-wise details of recoveries adjusted in reduction of expenditure in the
Accounts for 1972-73—concl'd.**

(Referred to in the Summary of Appropriation Accounts at page 9)

Serial No.	Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with Budget estimate More + Less—
		Rs.	Rs.	Rs.
33.	50—Capital Outlay on Multipurpose River Schemes—Damodar Valley Project ..	4,75,37,000	4,70,63,263	—4,73,737
34.	51—Capital Outlay on Public Works	85,00,000	52,78,718	—32,21,282
35.	52—Capital Outlay on Schemes of Government Trading	5,69,75,000	6,34,53,525	+64,78,525
36.	54—Loans and Advances by State/Union Territory Governments .. ..	..	2,00,000	+2,00,000
Total ..				
{ Voted ..		42,87,66,000	57,73,76,867	+14,86,10,867
{ Charged ..		92,000	2,07,328	+1,15,328
Grand Total ..		42,88,58,000	57,75,84,195	+14,87,26,195

