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सत्यमेव जयते

Government of West Bengal

APPROPRIATION ACCOUNTS

1971-72

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1974



Government of West Bengal

APPROPRIATION ACCOUNTS

1971-72

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Comptroller and Auditor-General of India



1974

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 1971-72 presents the accounts of sums expended in the year ended the 31st March, 1972 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	11,57,000	11,35,231	21,769	..
Charged	1,000	..	1,000	..
2. Land Revenue—				
Voted	11,87,33,000	10,55,21,643	1,32,11,357	..
Charged	5,70,000	4,50,452	1,19,548	..
3. State Excise Duties—				
Voted	1,26,96,000	1,39,02,761	..	12,06,761
4. Taxes on Vehicles—				
Voted	24,89,000	24,50,426	38,574	..
5. Sales Tax—				
Voted	86,50,000	86,06,584	43,416	..
Charged	1,000	..	1,000	..
6. Other Taxes and Duties—				
Voted	1,11,92,000	85,04,581	26,87,419	..
7. Stamps—				
Voted	30,52,000	28,27,310	2,24,690	..
8. Registration Fees—				
Voted	85,83,000	96,59,716	..	10,76,716
9. Interest on Debt and Other Obligations—				
Voted	1,00,00,000	93,08,383	6,91,617	..
Charged	42,42,53,000	35,13,14,297	7,29,38,703	..
Appropriation for Reduction or Avoidance of Debt—				
Charged	6,53,04,000	6,53,04,000	..	..

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	1,60,83,000	2,02,86,328	..	42,03,328
Charged	43,000	39,109	3,891	..
12. General Administration—				
Voted	8,62,33,000	8,12,54,367	49,78,633	..
Charged	22,70,000	20,43,820	2,26,180	..
13. Administration of Justice—				
Voted	2,54,09,000	2,37,31,515	16,77,485	..
Charged	86,95,000	82,66,401	4,28,599	..
14. Jails—				
Voted	2,84,35,000	3,07,09,938	..	22,74,938
15. Police—				
Voted	33,32,03,000	31,67,90,299	1,64,12,701	..
Charged	70,082	22,773	47,309	..
16. Miscellaneous Departments —Fire Services—				
Voted	94,02,000	93,29,166	72,834	..
Charged	82,637	82,636	1	..
17. Miscellaneous Departments —Excluding Fire Services—				
Voted	6,72,37,000	6,45,69,426	26,67,574	..
Charged	3,000	..	3,000	..
18. Scientific Departments—				
Voted	77,000	66,234	10,766	..
19. Education—				
Voted	82,02,73,000	75,98,10,931	6,04,62,069	..
Charged	6,59,445	6,56,557	2,888	..

Summary of Appropriation Accounts—*contd.*

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with	
			grant or appropriation	grant or appropriation
1	2	3	4	5
	Rs.	Rs.	Less than granted/ appropriated	More than granted/ appropriated
			Rs.	Rs.
20. Medical—				
Voted	24,43,87,001	24,02,27,813	41,59,188	..
Charged	32,574	32,574	..	..
21. Public Health—				
Voted	12,28,39,000	10,57,77,846	1,70,61,154	..
Charged	38,788	..	38,788	..
22. Agriculture—Agriculture—				
Voted	18,03,05,000	16,46,62,491	1,56,42,509	..
Charged	1,41,000	1,40,170	830	..
23. Agriculture—Fisheries—				
Voted	73,89,000	63,15,514	10,73,486	..
24. Animal Husbandry—				
Voted	19,36,43,000	11,86,44,133	7,49,98,867	..
Charged	534	534	..	..
25. Co-operation—				
Voted	1,55,51,000	1,30,97,541	24,53,459	..
Charged	601	..	601	..
26. Industries—Industries—				
Voted	6,64,16,000	4,90,76,841	1,73,39,159	..
Charged	39,044	10,803	28,241	..
27. Industries—Cottage Industries—				
Voted	2,87,69,000	2,74,37,305	13,31,695	..
Charged	40,048	..	40,048	..
28. Industries—Cinchona—				
Voted	67,50,000	68,78,450	..	1,28,450

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	7,27,73,000	7,03,63,011	24,09,989	..
Charged	88,23,000	88,23,651	4,94,349	..
30. Labour and Employment—				
Voted	5,87,34,000	5,18,40,564	68,93,436	..
31. Miscellaneous Social and Developmental Organisations—Welfare of Scheduled Tribes and Castes and Other Backward Classes—				
Voted	2,35,34,000	2,11,79,319	23,54,681	..
32. Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes—				
Voted	3,13,93,000	1,89,53,842	1,24,34,158	..
Charged	1,22,704	1,22,703	1	..
33. Irrigation—				
Voted	23,26,37,000	26,32,73,726	..	3,06,36,726
Charged	79,691	2,964	76,727	..
34. Public Works—				
Voted	21,14,78,000	26,29,03,153	..	5,14,25,153
Charged	20,78,000	22,36,903	..	1,58,903
35. Greater Calcutta Development Scheme—				
Voted	10,99,13,000	8,72,64,746	7,26,48,254	..
Charged	28,802	..	28,802	..
36. Ports and Pilotage—				
Voted	22,53,000	19,54,775	2,98,225	..

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 Transport Schemes—				
Voted	95,16,000	86,91,129	8,24,871	..
38. Famine Relief—				
Voted	21,22,40,000	20,18,92,977	1,03,47,023	..
39. Pensions and Other Retirement Benefits—				
Voted	3,74,98,000	4,08,24,843	..	33,26,843
Charged	5,56,000	6,43,087	..	37,087
40. Privy Purses and Allowances of Indian Rulers—				
Voted	27,000	6,385	20,615	..
41. Stationery and Printing—				
Voted	1,17,36,000	1,23,13,172	..	5,77,172
42. Forest—				
Voted	3,26,47,000	2,91,69,518	34,77,482	..
Charged	4,158	4,157	1	..
43. Miscellaneous—Contributions—				
Voted	12,85,47,000	13,36,58,808	..	51,11,808
Charged	4,00,000	3,07,063	92,937	..
44. Miscellaneous—Panchyats—				
Voted	3,48,75,000	3,25,71,254	23,03,746	..
Charged	2,06,000	1,75,453	30,547	..
45. Miscellaneous—Sports—				
Voted	40,13,000	17,30,642	22,82,358	..
46. Miscellaneous—Civil Defence—				
Voted	2,11,44,000	1,84,65,706	26,78,294	..
Charged	1,98,567	1,75,567	23,000	..

Summary of Appropriation Accounts—contd.

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Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
47. Miscellaneous—Other Miscellaneous Expenditure—				
Voted	13,47,29,000	9,68,30,196	3,78,98,804	..
Charged	19,58,000	57,260	19,00,740	..
48. Miscellaneous—Expenditure on Displaced Persons—				
Voted	1,29,73,51,000	68,56,31,288	61,17,19,712	..
Charged	66,16,000	39,27,992	26,88,008	..
49. Pre-Partition Payments—				
Voted	1,000	..	1,000	..
50. Capital Outlay on Multi-purpose River Schemes—Damodar Valley Project—				
Voted	5,54,98,000	4,20,27,371	1,34,70,629	..
51. Capital Outlay on Public Works—				
Voted	7,89,23,000	3,77,63,428	4,11,59,572	..
Charged	4,80,701	97,694	3,83,007	..
52. Capital Outlay on Schemes of Government Trading—				
Voted	8,44,13,000	4,74,90,481	3,69,22,519	..
Charged	35,000	..	35,000	..
Public Debt—				
Charged	1,74,88,58,000	2,11,24,13,937	..	36,35,55,9
54. Loans and Advances by State/Union Territory Governments—				
Voted	41,72,31,000	41,18,60,291	53,70,709	..
Total—				
Voted	5,73,20,57,001	4,72,92,48,398	1,10,27,76,498	9,99,67,895
Charged	2,27,26,89,376	2,55,68,57,562	7,96,33,716	36,35,01,932
Grand Total	8,00,47,46,377	7,28,61,05,960	1,18,24,10,244	46,37,69,827

Summary of Appropriation Accounts—contd.

The excess over the following grants requires regularisation :—

Number of grant	Name of the grant
3	State Excise Duties.
8	Registration Fees.
11	Parliament, State/Union Territory Legislature.
14	Jails.
28	Industries—Cinchona.
33	Irrigation.
34	Public Works.
39	Pensions and Other Retirement Benefits.
41	Stationery and Printing.
43	Miscellaneous—Contributions.

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

Number of appropriation	Name of appropriation
34	Public Works.
39	Pensions and Other Retirement Benefits.
..	Public Debt.

The expenditure shown in the Summary of Appropriation Accounts does not include Rs. 75,269 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	Date of sanction
	<i>Charged</i>	
26—Miscellaneous Department ..	1,299	16th October 1971.
30—Public Health	33,593	5th June 1971.
	7,000	27th March 1972.
35—Industries	3,097	15th February 1972.
124—Capital Outlay on Schemes of Government Trading ..	30,280	7th December 1971.
Total ..	<u>75,269</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.)

Summary of Appropriation Accounts—concl'd.

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The reconciliation between the total expenditure according to the Appropriation Accounts for 1971-72 and the Finance Accounts for that year is shown below :—

	Voted Rs.	Charged Rs.
Total expenditure according to the Appropriation Accounts	4,72,92,48,398	2,55,68,57,562
<i>Deduct</i> —Recoveries	41,39,79,385	2,61,125
Net total expenditure as shown in statement no. 10 of the Finance Accounts	4,31,52,69,013	2,55,65,96,437

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 1971-72.



(A. BAKSI)

Comptroller and Auditor-
General of India.

NEW DELHI :

The
- 5 AUG 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."				
Voted—				
	Rs.			
Original	.. 11,57,000	} 11,57,000	11,35,231	-21,769
Supplementary	.. ..		
Amount surrendered during the year (March 1972)		.. ..	.. ..	26,017
Charged—				
	Rs.			
Original	.. 1,000	} 1,000	..	-1,000
Supplementary	.. ..		
Amount surrendered during the year (March 1972)		.. ..	.. ..	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."				
Voted—				
	Rs.			
Original	.. 11,87,33,000	} 11,87,33,000	10,55,21,643	-1,32,11,357
Supplementary	.. ..		
Amount surrendered during the year (March 1972)		.. ..	.. ..	74,66,527
Charged—				
	Rs.			
Original	.. 5,70,000	} 5,70,000	4,50,452	-1,19,548
Supplementary	.. ..		
Amount surrendered during the year (March 1972)		.. ..	.. ..	1,20,000

Notes and comments—

Voted grant

(i) Out of the unutilised provision of Rs. 1,32.11 lakhs, Rs. 57.44 lakhs remained unsurrendered.

In the previous year also, Rs. 57.35 lakhs remained unsurrendered out of the saving of Rs. 1,49.24 lakhs in the grant.

(ii) Substantial provision remained unutilised under :—

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

“Q2—Payment of Compensation to Landholders, etc., on the abolition of the Zamindari System.”

A—CASH COMPENSATION—

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

O	..	2,35.00	}	1,76.99	1,76.57	-0.42
R	..	-58.01				

Withdrawal of Rs. 58.01 lakhs on 30th March 1972 was due to less payment of final compensation owing to deployment of large number of collectorate staff dealing with compensation cases on election duty in March 1972.

B—PAYMENT BY ESTATES ACQUISITION COMPENSATION BONDS—

O	..	75.00	}	56.32	56.32	..
R	..	-18.68				

Rupees 18.68 lakhs were surrendered on 30th March 1972 due to payment of compensation mainly to small intermediaries having lesser amounts in bonds.

In the previous year the saving under this group-head was Rs. 10.38 lakhs for the same reason.

A(iii)—Payment of commuted value of rent in kind annuity—

O	..	35.00	}	21.00	23.20	+2.20
R	..	-14.00				

Withdrawal of provision of Rs. 14.00 lakhs by surrender on 30th March 1972 was due to less payment of commuted value of rent on account of deployment of large number of collectorate staff dealing with such cases on election duty in March 1972.

Reasons for the final excess of Rs. 2.20 lakhs are awaited.

Grant No. 2—Land Revenue—*contd.*

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
“76—Other Miscellaneous Compensation and Assignments.”			

OTHER MISCELLANEOUS ASSIGNMENTS, COMPENSATIONS, ETC.—

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

O	..	30.00	} 28.00	25.31	-2.69
R	..	-2.00			

Of the total saving of Rs. 4.69 lakhs, saving of Rs. 2.00 lakhs surrendered on 30th March 1972 was due to less payment of annuities owing to deployment of large number of staff on election duty in March 1972. Reasons for the remaining saving of Rs. 2.69 lakhs are awaited.

“9—Land Revenue.”

LUMP PROVISION FOR REVISION OF PAY SCALES, ETC.—	57.68	..	-57.68.
--	-------	----	---------

Reasons for saving have not been communicated.

(iii) Substantial excess occurred under :—

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

“92—Payment of Compensation to Landholders, etc. on the abolition of the Zamindari System.”**(A)—CASH COMPENSATION—**

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

O	..	30.00	} 40.00	40.66	+0.66
R	..	10.00			

Reasons for the total excess of Rs. 10.66 lakhs are awaited.

In the previous year the excess under this group-head was Rs. 7.35 lakhs over the provision of Rs. 25.00 lakhs.

(iv) In the following case, additional funds provided by reappropriation on the last working day of the financial year proved largely excessive in view of the eventual saving :—

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

"9—Land Revenue."

E—EXPENDITURE IN CONNECTION WITH EX-ZAMINDARY ESTATES—

E(c)—Temporary Establishment and other charges for payment of compensation—

O	..	2,12·00	}	2,30·00	2,19·30	-10·70
R	..	18·00				

Reasons for the reappropriation of Rs. 18·00 lakhs and for the eventual saving of Rs. 10·70 lakhs are awaited.

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head "10—State Excise Duties."			
	Rs.		
Original	.. 1,18,38,000	}	1,26,96,000
Supplementary	.. 8,58,000		
		1,39,02,761	+12,06,761
Amount surrendered during the year (March 1972)	..	..	33,000

Notes and comments—

(i) Excess of Rs. 12,06,761 over the grant requires regularisation.

(ii) Excess of Rs. 12·07 lakhs was the net result of final excess of Rs. 15·08 lakhs under 8 sub-heads partly counterbalanced by final saving of Rs. 2·68 lakhs under 6 other sub-heads and surrender of Rs. 0·33 lakh on 30th March 1972.

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

(iii) In view of the excess, the supplementary grant obtained towards the end of the year proved inadequate.

Grant No. 3—State Excise Duties (All voted)—concl'd.

(iv) Excess occurred under :—

Group-head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
A—SUPERINTENDENCE—					
O	..	26.27	41.62	44.32	+2.70
S	..	8.58			
R	..	6.77			

The total excess of Rs. 9.47 lakhs was mainly due to —

- (a) addition to the fleet of vehicles and increased repair and running charges of departmental vehicles (Rs. 5.60 lakhs),
- (b) filling up of vacant posts by promotion and new recruitment (Rs. 2.00 lakhs), and
- (c) payment of salaries, house rent and travelling allowances during the year at enhanced rates following fixation of pay under the West Bengal Services (Revision of Pay) Rules, 1970 (Rs. 1.76 lakhs).

B—DISTRICT CHARGES—

O	..	86.14	83.98	94.65	+10.67
R	..	-2.16			

The net excess of Rs. 8.51 lakhs was mainly the result of excess of Rs. 10.02 lakhs under "Allowances, honoraria, etc." and "Pay of establishment" owing to payment of house rent and travelling allowances at enhanced rates (Rs. 5.89 lakhs) and reorganisation of Excise administration involving filling up of large number of vacant posts (Rs. 4.43 lakhs) respectively, partly counterbalanced by saving of Rs. 1.37 lakhs under "Pay of officers" due to option for the old scales of pay in 1971-72 by a large number of Excise officers.

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

			Total grant	Actual expenditure	Excess+ Saving—
			Rs.	Rs.	Rs.
Major head "11—Taxes on Vehicles."					
		Rs.	24,89,000	24,50,426	-38,574
Original	..	24,50,000			
Supplementary	..	39,000			
Amount surrendered during the year (March 1972)	..	..	..	..	9,000

Grant No. 5—Sales Tax.

15

			Total grant or appropriation	Actual expenditure	Excess+ Saving—
			Rs.	Rs.	Rs.
Major head "12—Sales Tax."					
Rs.					
Voted—					
Original	..	86,50,000	} 86,50,000	86,06,584	-43,416
Supplementary	..	..	
Amount surrendered during the year (March 1972)					
.. 3,79,000					
Charged—					
Original	..	1,000	} 1,000	..	-1,000
Supplementary	..	..	
Amount surrendered during the year (March 1972)					
.. 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	..	1,11,92,000	} 1,11,92,000	85,04,581	-26,87,419
Supplementary	..	..	
Amount surrendered during the year (March 1972)					
.. 24,39,640					

Notes and comments—

(i) Provision remained unutilised mainly under :—

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

A—COLLECTION CHARGES—

A(iv)—Tax on entry of goods in Calcutta Metropolitan Area—

O	..	85.74	} 59.81	57.64	-2.17
R	..	-25.93			

Of the total saving of Rs. 28.10 lakhs, Rs. 22.90 lakhs were surrendered and Rs. 3.03 lakhs were withdrawn by reappropriation on 30th March 1972 due to non-receipt of suppliers' bills (Rs. 13.54 lakhs) and posts kept vacant (Rs. 12.39 lakhs).

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

The final saving of Rs. 2.17 lakhs was mainly due to non-receipt of adjustment bills for services rendered and supplies made by National Volunteer Force personnel, Police and Food and Supply departments.

(ii) Saving mentioned in note (i) above was partly counterbalanced by additional expenditure under :—

Group-head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
B—CHARGES UNDER THE ELECTRICITY ACTS—			
B(iv)—Charges connected with the administration of the Bengal Electricity Duty Act, 1935—			
O ..	7.72	10.75	10.63
R ..	3.03		
			—0.12

The net excess of Rs. 2.91 lakhs was attributed to payment of arrear rebates on electricity duty to electrical licencees not provided for in the budget.

Grant No. 7—Stamps (All voted).

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Major head "14—Stamps."			
	Rs.		
Original ..	30,52,000	28,27,310	—2,24,690
Supplementary ..	..	
Amount surrendered during the year (March 1972) ..	..	..	1,24,000

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

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Major head "15—Registration Fees."			
	Rs.		
Original ..	85,60,000	96,59,716	+10,76,716
Supplementary ..	23,000		
Amount surrendered during the year	..	..	..

Notes and comments—

(i) Excess of Rs. 10,76,716 over the grant requires regularisation.

(ii) Excess of Rs. 10.77 lakhs was the net result of final excess of Rs. 10.79 lakhs under 9 sub-heads partly counterbalanced by final saving of Rs. 0.02 lakh under 3 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)			
B—DISTRICT CHARGES—			
O	80.15	94.26	+10.72
S	0.23		
R	3.16		
	83.54		

Of the total excess of Rs. 13.88 lakhs, excess of Rs. 6.92 lakhs was due to revision of pay scales and grant of additional remuneration to extra *Muharrirs*. Reasons for the remaining excess of Rs. 6.96 lakhs are awaited.

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head "16—Interest on Debt and Other Obligations."			
Voted—			
Original ..	1,00,00,000	93,08,383	—6,91,617
Supplementary ..	..	
Amount surrendered during the year	..	..	..
Charged—			
Original ..	41,21,68,000	35,13,14,297	—7,29,33,703
Supplementary ..	1,20,85,000		
Amount surrendered during the year	..	..	..

Notes and comments—

Charged appropriation

(i) The supplementary appropriation of Rs. 1,20.85 lakhs obtained in March 1972 proved unnecessary in view of the eventual saving of Rs. 7,29.39 lakhs in the appropriation. The entire saving remained unsurrendered.

(ii) In the preceding three years also, under this appropriation Rs. 9.02 crores (1970-71), Rs. 14.05 crores (1969-70) and Rs. 13.26 crores (1968-69) remained unutilised.

(iii) Saving of Rs. 7.67 crores out of a provision of Rs. 34.82 crores occurred under :—

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

B—INTEREST ON INTER-

GOVERNMENTAL DEBT—

O	..	31,19.22	}	34,82.41	27,15.22	-7,67.19
S	..	63.19				

The saving was due to—

- (i) non-payment of interest to Government of India on loans for—
 - (a) meeting accumulated deficits of Calcutta Corporation and Howrah Municipality (Rs. 35.25 lakhs),
 - (b) industrial housing scheme (Rs. 27.65 lakhs),
 - (c) repairs to flood protection works, embankments, etc. damaged by floods (Rs. 14.25 lakhs), and
 - (d) purchase and distribution of seeds and pesticides (Rs. 14.25 lakhs), and
- (ii) less payment of interest to Government of India on loans for—
 - (a) Damodar Valley Project (Rs. 4,25.78 lakhs),
 - (b) meeting non-Plan gaps in resources (Rs. 1,73.47 lakhs),
 - (c) development projects (Rs. 109.30 lakhs),
 - (d) flood and drought relief (Rs. 59.71 lakhs),
 - (e) flood control schemes (Rs. 31.02 lakhs),
 - (f) Calcutta Metropolitan District Development Schemes (Rs. 19 lakhs),
 - (g) intensive food production schemes (Rs. 17 lakhs),
 - (h) scheme for expansion of power in urban and rural areas (Rs. 16.38 lakhs),
 - (i) low income group housing scheme (Rs. 13.67 lakhs), and
 - (j) purchase and distribution of fertilisers (Rs. 6.74 lakhs).

Reasons for non-payment/less payment of interest to Government of India are awaited.

The saving was partly counterbalanced by payment of more interest to Government of India mainly on loans for—

- (a) rural electrification (Rs. 41·23 lakhs),
- (b) Kangsabati Project (Rs. 32·02 lakhs),
- (c) development of Greater Calcutta (Rs. 26·77 lakhs),
- (d) national water-supply and sanitation schemes (Rs. 18·28 lakhs),
- (e) subsidised industrial housing scheme of private employers (Rs. 17·87 lakhs),
- (f) co-operative development (Rs. 16 lakhs),
- (g) scheme for sharing small savings collections (Rs. 13·84 lakhs),
- (h) Greater Calcutta milk supply scheme (Rs. 12·13 lakhs), and
- (i) wireless equipment and vehicles for police (Rs. 6·65 lakhs).

Reasons for excess payment of interest to Government of India are awaited.

(iv) The above saving was partly counterbalanced by excess under the following ; the excess, however, remained uncovered though there was scope for providing additional funds by reappropriation in view of overall saving in the appropriation :-

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)(d) Interest on other loans—

O	..	81·27	}	1,13·93	1,41·37	+27 44
S	..	32·66				

The excess of Rs. 27·44 lakhs was mainly due to more payment of interest on loans from Life Insurance Corporation (Rs. 32·01 lakhs) and State Trading Corporation (Rs. 1·48 lakhs) partly counterbalanced by less payment of interest on loans from National Co-operative Development Corporation (Rs. 4·92 lakhs) and Reserve Bank of India out of National Agricultural Credit (LTO) Fund (Rs. 1·35 lakhs).

Reasons for more payment and less payment of interests are awaited.

**A—INTEREST ON PUBLIC DEBT
AND OTHER OBLIGATIONS—**

A(3) Interest on Other Obligations—	2·00	9·20	+7·20
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Reasons for excess are awaited.

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

		Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Major head "17—Appropriation for Reduction or Avoidance of Debt."				
	Rs.			
<i>Original</i>	.. 6,53,04,000	} 6,53,04,000	6,53,04,000	..
<i>Supplementary</i>	.. ..		
<i>Amount surrendered during the year</i>	..	..	..	..

Notes and comments—

The expenditure under the appropriation represents contribution of Rs. 5,05.86 lakhs to the sinking funds and Rs. 1,47.18 lakhs to the depreciation funds for amortisation of loans raised in the open market.

The balances in these funds at the end of 1971-72 were as follows :—

			(In lakhs of rupees)
<i>Sinking fund</i>	.. ..	..	35,22.20
<i>Depreciation fund</i>	.. ..	..	13,32.32

Accounts of transaction of these funds are given in statement no. 19 of Finance Accounts 1971-72.

Grant No. 11—Parliament, State/Union Territory Legislature.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Major head "18—Parliament, State/ Union Territory Legislature."				
	Rs.			
Voted—				
<i>Original</i>	.. 93,84,000	} 1,60,83,000	2,02,86,328	+42,03,328
<i>Supplementary</i>	.. 66,99,000			
<i>Amount surrendered during the year</i>	.. ..	..	..	..
Charged—				
<i>Original</i>	.. 43,000	} 43,000	39,109	-3,891
<i>Supplementary</i>	.. ..		
<i>Amount surrendered during the year (March 1972)</i>	.. ..	..	..	3,620

Notes and comments—

(i) Expenditure exceeded the voted grant by Rs. 42,03,328 which requires regularisation.

(ii) Excess of Rs. 42.03 lakhs was the net result of final excess of Rs. 46.73 lakhs under 7 sub-heads partly counterbalanced by final saving of Rs. 4.70 lakhs under 6 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)

C—ELECTIONS—

Other Election Charges—

C(b)—Expenditure on Elections—

O	..	40.50	}	1,18.59	1,60.68	+42.09
S	..	59.50				
R	..	18.59				

Supplementary grant of Rs. 59.50 lakhs obtained in March 1972 and additional funds of Rs. 18.59 lakhs provided by reappropriation on 30th March 1972 for meeting expenditure on general elections to the State Legislative Assembly in March 1972 were substantially less than the actual requirements. Reasons for eventual excess of Rs. 42.09 lakhs are awaited.

In the previous year also, the eventual excess under this group-head was Rs. 43.76 lakhs.

(iv) Excess also occurred under :—

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

C—ELECTIONS—

Other Election Charges—

C(d)—Miscellaneous—

O	..	5.00	}	4.50	8.65	+4.15
R	..	-0.50				

Reasons for the net excess of Rs. 3.65 lakhs (73 percent of the provision) are awaited.

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

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

B—STATE/UNION TERRITORY LEGISLATURE—

B(i)—Legislative Assembly—

O	..	19.20	}	4.11	3.54	-0.57
R	..	-15.09				

22 **Grant No. 11—Parliament, State/Union Territory Legislature—concl'd.**

The total shortfall of Rs. 15.66 lakhs (82 percent of the provision) was due to dissolution of the Assembly in June 1971.

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	} 15.90	14.76
S ..	7.49		
R ..	-1.59			-1.14

Supplementary grant of Rs. 7.49 lakhs obtained in March 1972 for meeting increased expenditure on summary revision of Electoral Rolls proved excessive. Reasons for the withdrawal of Rs. 1.59 lakhs by reappropriation on 30th March 1972 and for the final saving of Rs. 1.14 lakhs are awaited.

(vi) The following is a case of non-utilisation of funds by reappropriation to the appropriate group-heads :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
E—LUMP PROVISION FOR REVISION OF PAY SCALES, ETC.—	2.16	..	-2.16

Grant No. 12—General Administration.

Major head "19—General Administration."	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Rs.			
Voted—			
Original ..	8,62,33,000	} 8,62,33,000	8,12,54,367
Supplementary ..	..			--49,78,633
Amount surrendered during the year (March 1972) ..	..	..	61,36,831
Charged—			
Original ..	20,42,000	} 22,70,000	20,43,820
Supplementary ..	2,28,000			-2,26,180
Amount surrendered during the year (March 1972) ..	..	..	1,75,700

Notes and comments—

Voted grant

(i) Surrender of Rs. 61.37 lakhs made on the last working day of the financial year was in excess of the available saving by Rs. 11.58 lakhs.

(ii) Provision remained unutilised mainly under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A—PRESIDENT, VICE-PRESIDENT, HEADS OF STATES/ UNION TERRITORIES, CABINET AND MINISTERS—			

A(8)—Ministers—

O	..	12.84	}	4.79	4.03	-0.76
R	..	-8.05				

Saving was due to dissolution of the Ministry and imposition of the President's Rule in the State in June 1971.

(iii) Excess occurred under :—

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

G(2)—Miscellaneous—

O	..	29.20	}	33.61	35.61	+2.00
R	..	4.41				

Additional funds of Rs. 4.41 lakhs were provided by reappropriation on 30th March 1972 due to revision of pay scales of non-gazetted staff, heavier operation of vehicles in connection with the last mid-term general elections held in March 1972 and increased cost of petrol oil, lubricants, tyres, tubes and spare parts.

(iv) Withdrawal of funds by reappropriation and surrender in March 1972 proved to be injudicious under :—

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

E(1)—General Establishment—

O	..	2,48.26	}	2,41.24	2,55.75	+14.51
R	..	-7.02				

Withdrawal of Rs. 7.02 lakhs by reappropriation and surrender on 30th March 1972 was mainly due to delayed joining of new recruits in the Administrative/Civil/Judicial Services and discontinuance of re-employment. Reasons for the final excess of Rs. 14.51 lakhs are awaited.

Grant No. 13—Administration of Justice.

			Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Major head "21—Administration of Justice."					
			Rs.		
<i>Voted—</i>					
Original	..	2,54,09,000	} 2,54,09,000	2,37,31,515	-16,77,485
Supplementary	..	..	
Amount surrendered during the year (March 1972)			..	..	18,40,515
<i>Charged—</i>					
Original	..	86,95,000	} 86,95,000	82,66,401	-4,28,599
Supplementary	..	..	
Amount surrendered during the year (March 1972)			..	..	4,21,296

Notes and comments—**Voted grant**

Saving occurred mainly due to excessive lump provision obtained for revision of pay scales and separation of judiciary from the executive ; only a portion of this provision was reappropriated to cover additional expenditure on these accounts under the following :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
D—LAW OFFICERS—			
D(2)—Legal Remembrancer—			
O	..	16.17	} 19.25
R	..	3.08	
H—CIVIL AND SESSIONS COURTS—			
H(5)—Judicial Magistrates' Courts—			
O	..	21.89	} 24.14
R	..	2.25	
H(2)—Process-Serving Establishment—			
O	..	17.15	} 19.46
R	..	2.31	
D(3)—Mufassal Establishment—			
O	..	12.13	} 15.57
R	..	3.44	

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head "22—Jails."				
	Rs.			
Original	.. 2,63,39,000	} 2,84,35,000	3,07,09,938	+22,74,938
Supplementary	.. 20,96,000			
Amount surrendered during the year	..	..	..	..

Notes and comments—

(i) Excess of Rs. 22,74,938 over the grant requires regularisation.

(ii) Excess of Rs. 22.75 lakhs was the net result of final excess of Rs. 25.33 lakhs under 15 sub-heads partly counterbalanced by final saving of Rs. 2.58 lakhs under 34 other sub-heads.

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

(iii) Excess mainly occurred under the following ; in these cases, supplementary grant obtained in March 1972 for meeting increased dietary and hospital charges and establishment costs and additional funds provided by reappropriation on the last working day of the financial year proved largely inadequate in view of final excess under them :—

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

A—JAILS—**A(d)—District Jails—**

O	..	61.48	} 68.96	74.43	+5.47
S	..	4.90			
R	..	2.58			

The total excess of Rs. 8.05 lakhs was due to revision of pay scales, abnormal rise in prison population owing to violent activities of Naxalites and anti-social elements, rise in prices of articles, opening of a Special Jail at Berhampore and increase in expenditure under 'hospital charges' and sanitary measures.

A(e)—Subsidiary Jails—

O	..	38.09	} 41.18	46.97	+5.79
S	..	1.50			
R	..	1.59			

The total excess of Rs. 7.38 lakhs was due to abnormal rise in prison population owing to violent activities of Naxalites and anti-social elements, rise in prices of articles, increase in expenditure under 'hospital charges' and sanitary measures and larger requirement of uniform and equipments for the additional guards entertained in the jails.

A(b)—Presidency Jails—

O	..	24.24	} 30.61	36.27	+5.66
S	..	5.00			
R	..	1.37			

The total excess of Rs. 7.03 lakhs was due to abnormal rise in prison population owing to violent activities of Naxalites and anti-social elements, rise in prices of articles, creation of casualty reserve posts of warders, sanction of rations from jail stock and additional dearness allowance to jail staff, purchase of two station wagons and increase in expenditure under 'hospital charges' and sanitary measures

Grant No. 14—Jails (All voted)—concl'd.

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

B—JAIL MANUFACTURES—

B(e)—Central Jails—

O	..	9.80	} 13.85	13.67	-0.18
R	..	4.05			

The net excess of Rs. 3.87 lakhs was mainly due to increased cost of uniforms for Jails, Excise and Police departments owing to rise in prices of textile goods and yarn and also to larger requirement of uniforms for the newly opened special jails at Berhampore and Chatna.

(iv) The excess mentioned in note (iii) above was partly offset by saving under :—

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

(In lakhs of rupees)

B—JAIL MANUFACTURES—

B(d)—Presidency Jail—

O	..	14.76	} 9.27	9.15	-0.12
R	..	-5.49			

The total saving of Rs. 5.61 lakhs was due to supply of mustard seed by the Food Corporation of India less than required and lesser expenditure on manufactory activities on account of paucity of convict labour.

Grant No. 15—Police.

Major head "23—Police."		Total grant or appropriation	Actual expenditure	Excess+ Saving—
Rs.		Rs.	Rs.	Rs.
Voted—				
Original	.. 32,60,62,000	} 33,32,03,000	31,67,90,299	-1,64,12,701
Supplementary	.. 71,41,000			
Amount surrendered during the year		..	..	..
Charged—				
Original	.. ..	} 70,082	22,773	-47,309
Supplementary	.. 70,082			
Amount surrendered during the year		..	..	..

Notes and comments—

(i) The supplementary grant of Rs. 71.41 lakhs obtained in March 1972 for meeting larger losses than anticipated on sale of subsidised foodstuff to Police Force and National Volunteer Force Personnel and for payment of dearness allowance sanctioned during the year was unnecessary in view of the eventual saving of Rs. 1,64.13 lakhs. The entire saving remained unsurrendered.

In the previous year also, the supplementary grant of Rs. 6,67.01 lakhs proved unnecessary in view of the eventual saving of Rs. 6,81.76 lakhs.

(ii) Provision remained unutilised wholly under :—

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

I—MISCELLANEOUS—

I(c)—Loss on sale of subsidised foodstuff to Police Force and N.V.F. Personnel—

O	..	2,48.00	}
R	..	-2,48.00				

Withdrawal of the entire provision of Rs. 2,48.00 lakhs by reappropriation on 30th March 1972 was due to post-budget decision to adjust the charges under the new sub-head "Expenditure written back from 124-Capital Outlay on Schemes of Government Trading."

(iii) Substantial provision also remained unutilised under :—

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

A—PRESIDENCY POLICE—

A(e)—Port Police—

O	..	68.76	}	49.59	49.44	-0.15
R	..	-19.17				

The total saving of Rs. 19.32 lakhs was due to withdrawal of Police from the port area.

In the previous year the saving was Rs. 12.62 lakhs out of the provision of Rs. 68.05 lakhs.

(iv) Substantial excess occurred under :—

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

A—PRESIDENCY POLICE—

A(k)—Home Guards raised in connection with emergency—

O	..	6.00	}	21.44	21.64	+0.20
R	..	15.44				

The total excess of Rs. 15.64 lakhs was due to deployment of larger number of home guards personnel on account of abnormal law and order situation in the city of Calcutta.

In the previous year the excess under this group-head was Rs. 6.12 lakhs over the provision of Rs. 0.60 lakh for the same reason.

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

C(d)—Home Guards raised in connection with emergency—

O	..	29.00	} 41.13	41.04	-0.09
R	..	12.13			

The net excess of Rs. 12.04 lakhs (42 percent of the provision) was due to deployment of larger number of home guards personnel in aid of police due to abnormal law and order situation in the State.

A—PRESIDENCY POLICE—

A(c)—Public Vehicles Department (Service Depot)—

O	..	13.45	} 24.11	24.11	..
R	..	10.66			

Additional funds of Rs. 10.66 lakhs (79 percent of the provision) was provided by reappropriation on 30th March 1972 for purchase of spare parts of the vehicles not provided for in the budget.

G—RAILWAY POLICE—

O	..	63.55	} 74.45	73.56	-0.89
R	..	10.90			

Additional funds of Rs. 10.90 lakhs were provided by reappropriation on 30th March 1972 due to revision of pay scales, sanction of fresh dearness allowance in February 1972, hiring of vehicles, and increased cost of petrol, tyre and tube. Reasons for the eventual saving of Rs. 0.89 lakh are awaited.

A—PRESIDENCY POLICE—

A(a)—Superintendence—

O	..	35.71	} 45.21	45.43	+0.22
R	..	9.50			

The total excess of Rs. 9.72 lakhs was the net result of excess of Rs. 13.09 lakhs under sub-heads 'Pay of establishment' and 'Allowances, honoraria, etc.' due to revision of pay scales under Revision of Pay Rules, 1970 and sanction of fresh

dearness allowance in February 1972 partly offset by saving of Rs. 3.37 lakhs under the sub-head 'Pay of officers' owing to posting of officers drawing lower rates of pay.

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

F—SPECIAL POLICE—

O	..	28.98	} 34.61	34.44	-0.17
R	..	5.63			

The total excess of Rs. 5.80 lakhs was mainly due to revision of pay scales under Revision of Pay Rules, 1970 (Rs. 3.78 lakhs) and drawal of dearness allowance by officers and men not opting in the revised pay scales (Rs. 1.61 lakhs).

C—DISTRICT EXECUTIVE FORCE—

C(e)—Extra Police Force, etc. appointed in connection with emergency—

O	..	47.75	} 53.00	52.63	-0.37
R	..	5.25			

The net excess of Rs. 4.88 lakhs was due to revision of pay scales, sanction of dearness allowance in February 1972, purchase of tents, and increased costs of petrol, tyre and tubes.

H—CRIMINAL INVESTIGATION DEPARTMENT—

H(b)—Forensic Science Laboratory—

O	..	3.39	} 6.82	6.93	+0.11
R	..	3.43			

The total excess of Rs. 3.54 lakhs was mainly due to purchase of certain scientific equipments for the laboratory under modernisation scheme not provided for in the budget.

B—Superintendence—

O	..	16.50	} 19.56	19.50	-0.06
R	..	3.06			

The net excess of Rs. 3.00 lakhs was mainly due to revision of pay scales.

(v) In the following cases, additional funds provided by reappropriation on the last working day of the financial year proved excessive :—

Group-head		Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				
C—DISTRICT EXECUTIVE FORCE—				
C(a)—District Police—				
O	..	13,93.01	16,23.12	15,72.91
R	..	2,30.11			—50.21

Rupees 2,30.11 lakhs were provided by reappropriation mainly for creation of sixth special armed police battalion, revision of pay scales, larger expenditure on travelling allowance due to frequent movement of forces owing to abnormal law and order situation in the State, purchase of wireless equipments under modernisation scheme, hiring of vehicles for Central Reserve Police and battalions deputed from other States, supply of petrol, oil and lubricant to Central Reserve Police forces, and deployment of a large number of National Volunteer Force personnel for guarding railway tracks, bridges and vital places during the last Indo-Pak war. But the above additional funds were in excess of the actual requirements by Rs. 50.21 lakhs ; reasons for the eventual saving are awaited.

**L—EXPENDITURE WRITTEN
BACK FROM 124—CAPITAL
OUTLAY ON SCHEMES OF
GOVERNMENT TRADING—**

S	..	34.16	2,45.41	1,56.21
R	..	2,11.25			—89.20

Additional funds of Rs. 2,11.25 lakhs provided by reappropriation due to post-budget decision to exhibit charges on account of loss on sale of subsidised foodstuff to Police Force and N.V.F. personnel under this new group-head instead of under the group-head "I(c)" were in excess of actual requirements by Rs. 89.20 lakhs ; reasons for the final saving are awaited.

(vi) In the following case, provision of additional funds by reappropriation on 30th March 1972 was not justified in view of the eventual saving :—

Group-head		Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				
I—MISCELLANEOUS—				
I(b)—Extra Police Force—				
I(b)(4)—Cost of Police Force, etc. employed for cordoning work—				
O	..	1,90.00	2,01.00	1,72.49
R	..	11.00			—28.51

Additional funds of Rs. 11.00 lakhs were provided by reappropriation due to revision of pay scales and deployment of larger number of National Volunteer Force personnel for cordoning work. Reasons for the final saving of Rs. 28.51 lakhs are awaited.

Grant No. 16—Miscellaneous Departments—Fire Services.

31

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major head "26—Miscellaneous Departments."				
Rs.				
<i>Voted—</i>				
Original	.. 87,27,000	94,02,000	93,29,166	-72,834
Supplementary	.. 6,75,000			
Amount surrendered during the year		..	..	..
<i>Charged—</i>				
Original	.. ..	82,637	82,636	-1
Supplementary	.. 82,637			
Amount surrendered during the year		..	..	..

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

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major head "26—Miscellaneous Departments."				
Rs.				
<i>Voted—</i>				
Original	.. 6,72,37,000	6,72,37,000	6,45,69,426	-26,67,574
Supplementary	.. ..		
Amount surrendered during the year (March 1972)		..	..	57,10,736
<i>Charged—</i>				
Original	.. ..	3,000	..	-3,000
Supplementary	.. 3,000			
Amount surrendered during the year (March 1972)		..	..	500

Under the charged portion, Rs. 1,299 were spent out of advance from the Contingency Fund sanctioned in October 1971 ; the amount was not recouped to the fund till the close of the year.

32 Grant No. 17—Miscellaneous Departments—Excluding Fire Services—con'd.

Notes and comments—

(i) Surrender of Rs. 57.11 lakhs made on the last working day of the financial year was in excess of the available saving by Rs. 30.43 lakhs.

(ii) Substantial provision remained unutilised under :—

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

E—MISCELLANEOUS—

E(i)—Brick and Tile Board—

O	..	23.00	} 18.86	10.90	-7.96
R	..	-4.14			

Out of the total saving of Rs. 12.10 lakhs (53 percent of the provision) withdrawal of Rs. 4.14 lakhs by reappropriation on 30th March 1972 was due to non-implementation of the schemes for manufacture of bricks by manual process at Haldia and Akra and lesser production of bricks in Mechanised Brick Factory, Palta than anticipated. Reasons for the final saving of Rs. 7.96 lakhs are awaited.

(iii) In the following cases, substantial excess remained uncovered :—

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

E—MISCELLANEOUS—

E(h)—Estate Directorate—

O	..	55.20	} 66.27	83.19	+16.92
R	..	11.07			

Of the total excess of Rs. 27.99 lakhs (51 percent of the provision), additional funds of only Rs. 11.07 lakhs were provided by reappropriation on 30th March 1972 on the grounds of increased cost of maintenance of Housing Estates (Rs. 10.00 lakhs) and introduction of revised pay scales (Rs. 1.07 lakhs). Reasons for the remaining excess of Rs. 16.92 lakhs are awaited.

E(e)—FOOD—

E(e)(IV)—District Distribution—

O	..	1,33.65	} 1,32.23	1,50.54	+18.31
R	..	-1.42			

The net excess of Rs. 16.89 lakhs was mainly due to payment of arrears of pay and allowances on fixation of pay as per Revised Pay Rules, 1970 and accounted for under this group-head; provision for this payment was made under "Lump provision for revision of pay scales", which was not reappropriated to this group-head.

(iv) Substantial excess also occurred under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
E—MISCELLANEOUS—			
E(e)—Food—			
E(e)(V)—Directorate of Transportation—			
O .. 19.66	20.51	22.49	+1.98
R .. 0.85			

The total excess of Rs. 2.83 lakhs was mainly due to payment of increased salaries to staff, owing to fixation of pay under Revision of Pay Rules, 1970 (Rs. 1.40 lakhs), and arrear payment for fuel oil, lubricants and other stores (Rs. 1.25 lakhs).

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

Group-head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
E—MISCELLANEOUS—			
E(g)—Housing Directorate—			
O .. 26.45	30.35	26.47	-3.88
R .. 3.90			

Additional funds of Rs. 3.90 lakhs were provided by reappropriation due to introduction of revised pay scales and purchase of one vehicle. Reasons for the final shortfall of Rs. 3.88 lakhs are awaited.

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "27—Scientific Departments."			
	Rs.		
Original .. 77,000	77,000	66,234	-10,766
Supplementary			
Amount surrendered during the year	..	..	..

Grant No. 19—Education.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.	
Major head "28—Education."					
		Rs.			
Voted—					
Original	..	81,87,88,000	} 82,02,73,000	75,98,10,931	-6,04,62,069
Supplementary	..	14,85,000			
Amount surrendered during the year (March 1972)		5,69,24,000	
Charged—					
Original	} 6,59,445	6,56,557	-2,888
Supplementary	..	6,59,445			
Amount surrendered during the year		

Notes and comments—**Voted grant**

(i) The supplementary grant of Rs. 14.85 lakhs obtained in March 1972 mainly for implementation of integrated scale of pay and new improved scales of pay covering a larger number of college and university teachers proved unnecessary in view of the overall saving of Rs. 6.05 crores.

(ii) Substantial provision remained unutilised under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—		
(In lakhs of rupees)					
U—MISCELLANEOUS (INCLUDING ANGLO-INDIAN)—					
U(n)—Improvement of salary scales of College and University teachers—					
O	..	52.00	} 40.00	0.72	-39.28
S	..	11.85			
R	..	-23.85			

Reasons for the withdrawal of Rs. 23.85 lakhs by surrender and reappropriation towards the close of the year as well as for the final saving of Rs. 39.28 lakhs are awaited.

N—TECHNICAL EDUCATION—

**N(3)—Grants-in-aid, contributions,
etc.—**

**N(3)(a)—Grants to non-Government
Engineering Colleges—**

O	..	1,03.05	} 63.9	41.63	-22.35
R	..	-39.07			

The total saving of Rs. 61.42 lakhs (60 percent of the provision) was due to non-payment/less payment of grants to Regional Engineering College, Durgapur (Rs. 24.50 lakhs), Jadavpur Engineering College (Rs. 9.87 lakhs), Engineering College at Calcutta (Rs. 6.50 lakhs) and other Engineering Colleges (Rs. 20.55 lakhs). Reasons for non-payment and less payment are awaited.

In the previous year the saving was Rs. 24.63 lakhs out of the provision of Rs. 85.47 lakhs.

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
X—DEVELOPMENT SCHEMES—			
X(iii)—Annual Plan Schemes (1966-69) and Committed Expenditure—			
O ..	7,97.70	7,71.09	-4.83
R ..	-26.61		

The total saving of Rs. 31.44 lakhs was mainly the result of less expenditure of Rs. 1,14.44 lakhs due to non-implementation/partial implementation of 9 schemes partly offset by more expenditure of Rs. 84.02 lakhs under 2 other schemes as shown below :—

(a) The following schemes contributed to the saving :

Serial no.	Scheme	Provision	Saving
		(In lakhs of rupees)	
1.	Improvement of condition of services of teachers	2,21.00	30.00
2.	Development of universities	34.00	21.18
3.	Development and expansion of educational facilities for children of age group 11-14.	20.00	15.90
4.	Development of higher secondary schools (Conversion and new)—Upgrading of high schools into higher secondary schools.	43.00	13.38
5.	Polytechnics— Diploma courses	10.50	10.50
6.	Free and compulsory primary education (universal).	94.00	8.80
7.	Improvement and expansion of teachers' training facilities (including training in guidance).	39.00	7.17
8.	Measures for promoting attendance of girls—Primary and middle stages.	4.00	4.00
9.	Development of teachers' training facilities (including basic).	7.80	3.51

Reasons for non-implementation/partial implementation are awaited.

(b) Excess of Rs. 84.02 lakhs occurred under the following schemes :

Serial no.	Scheme	Provision	Excess	Brief reasons for excess
(In lakhs of rupees)				
1.	Improvement of service condition of college teachers.	14.00	59.17	More payment of grants to eligible colleges for implementation of the new improved scales of pay.
2.	Incentive payments and awards to teachers.	28.44	24.85	Reasons are awaited.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
X(ii)—Centrally-sponsored Schemes (New Schemes)—			
O .. 55.35	} 29.38	} 28.27	} -1.11
S .. Token			
R .. -25.97			

The total saving of Rs. 27.08 lakhs (49 percent of the provision) was mainly due to partial implementation of the schemes "Development of Hindi and other Languages—Hindi" (Rs. 15.16 lakhs) and "Technical Education and Scientific Research—Development of Post-Graduate Courses and Research" (Rs. 10.39 lakhs). Reasons for the partial implementation are awaited.

In the previous year, the shortfall was Rs. 22.90 lakhs out of the provision of Rs. 31.65 lakhs.

E—GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES—

O .. 57.00	} 45.27	} 43.68	} -1.59
R .. -11.73			

Reasons for saving are awaited.

U—MISCELLANEOUS (INCLUDING ANGLO-INDIAN)—

U(e)—National Cadet Corps—

O .. 95.81	} 89.59	} 82.88	} -6.71
R .. -6.22			

Reasons for saving are awaited.

X—DEVELOPMENT SCHEMES—

X(iv)—Centrally-sponsored Schemes (1966-69) and Committed Expenditure—

O .. 30.59	} 21.46	} 20.91	} -0.55
R .. -9.13			

The total saving of Rs. 9.68 lakhs was mainly due to non-implementation/partial implementation of the schemes mentioned below :—

Serial no.	Scheme	Provision (In lakhs of rupees)	Saving and its percentage to provision	Brief reasons for the saving
1.	Grant of national scholarships.	16.00	2.87 (18)	Less payment of national scholarships for want of suitable candidates.
2.	State Institute of Science Education.	2.75	2.75 (100)	Reasons are awaited.
3.	Technical teachers' training programmes at the B. E. College.	1.09	1.09 (100)	Non-holding of training classes.
4.	Grant of scholarships to the children of primary and secondary school teachers.	1.50	1.02 (68)	Less payment of scholarships. Reasons for less payment are awaited.
	Group-head		Total grant	Actual expenditure Excess + Saving— (In lakhs of rupees)

D—GOVERNMENT PROFESSIONAL COLLEGES—

D(d)—Other Government Colleges—

O	..	3.75	}
R	..	-3.75				

Reasons for non-utilisation of the entire provision are awaited.

In the previous year also, the entire provision of Rs. 3.60 lakhs remained unutilised.

S—EXPENDITURE FOR PROMOTION OF EDUCATION AMONGST EDUCATIONALLY BACKWARD CLASSES—

O	..	11.24	}	8.76	7.98	-0.78
R	..	-2.48				

Reasons for saving are awaited.

M—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—

M(i)—Direct Grants to non-Government Special Schools—

O	..	24.15	}	21.48	21.19	-0.29
R	..	-2.67				

Reasons for saving are awaited.

(iii) A portion of the above saving as also a substantial portion of the lump provision for liquidation of arrears and for revision of pay scales was reappropriated to the following group-heads; even so, substantial excess under them remained uncovered:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
J—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—			

J(i)—Direct grants to non-Government Primary Schools for Boys and Girls—

O	..	5,87.38	} 6,22.31	7,18.57	+96.26
R	..	34.93			

Reasons for augmentation of provision by reappropriation (Rs. 34.93 lakhs) towards close of the year and for the final excess of Rs. 96.26 lakhs are awaited.

In the previous year, excess of Rs. 32.62 lakhs remained uncovered under this group-head.

N—TECHNICAL EDUCATION—

N(3)—Grants-in-aid, Contributions, etc.—

N(3)(b)—Grants to non-Government Polytechnics—

O	..	65.00	} 67.75	91.65	+23.90
R	..	2.75			

The total excess of Rs. 26.65 lakhs was due to payment of grants to polytechnics for which funds were not provided in the original budget.

In the previous year, excess of Rs. 15.41 remained uncovered under this group-head.

G—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—

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

O	..	16,14.37	} 18,57.56	18,73.90	+16.34
R	..	2,43.19			

Reasons for total excess of Rs. 2,59.53 lakhs are awaited.

In the preceding two years also, excess of Rs. 43.53 lakhs (1970-71) and Rs. 2,30.67 lakhs (1969-70) remained uncovered under this group-head.

Group-head			Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)					
A—GRANTS TO UNIVERSITIES—					
O	..	2,39.00	2,64.22	2,73.45	+9.23
R	..	25.22			

Reasons for excess are awaited.

G—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—

G(i)(b)—Direct grants to non-Government Secondary Schools for Girls—

O	..	4,03.85	4,55.59	4,64.57	+8.98
R	..	51.74			

Reasons for excess are awaited.

U—MISCELLANEOUS (INCLUDING ANGLO-INDIAN)—

U(b)—Other Charges—

O	..	74.95	79.78	84.19	+4.41
R	..	4.83			

Reasons for excess are awaited.

Special—

L—GOVERNMENT SPECIAL SCHOOLS—

L(b)—Guru-training Schools—

O	..	13.20	17.28	20.40	+3.12
R	..	4.08			

The total excess of Rs. 7.20 lakhs (55 percent of the provision) was due to filling up of vacant posts not provided for in the original budget and more contingent expenditure owing to rise in prices.

In the previous year, excess of Rs. 3.33 lakhs remained uncovered under this group-head.

(iv) In the following cases, augmentation of provision by reappropriation towards the end of the financial year proved unnecessary in view of the eventual saving :—

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
G—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—			
G(ii)—Direct grants to non-Government Secondary Schools for Boys and Girls (Anglo-Indian)—			
O .. 20.25	37.66	13.84	—23.82
R .. 17.41			
Q—SCHOLARSHIPS (INCLUDING ANGLO-INDIAN)—			
O .. 10.77	14.77	9.09	—5.68
R .. 4.00			

In the foregoing two cases, reasons for the reappropriation of funds and for the final savings are awaited.

D—GOVERNMENT PROFESSIONAL COLLEGES—

D(a)—Training Colleges for teachers—

O .. 21.10	23.85	18.32	—5.53
R .. 2.75			

Provision of Rs. 2.75 lakhs by reappropriation was due to filling up of vacant posts and more contingent expenditure owing to rise in prices.

Reasons for the final saving of Rs. 5.53 lakhs are awaited.

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

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
K—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION FOR BOYS AND GIRLS—			
O .. 13,38.24	15,58.24	14,27.46	—1,30.78
R .. 2,20.00			

Reasons for the provision of Rs. 2,20.00 lakhs by reappropriation and for the eventual saving of Rs. 1,30.78 lakhs are awaited.

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
C—GRANTS TO NON-GOVERNMENT ARTS COLLEGES—			

C(i)—Grants to non-Government Arts Colleges for Men—

O	..	2,07.75	} 2,48.89	2,33.20	-15.69
R	..	41.14			

Reasons for the reappropriation of Rs. 41.14 lakhs are awaited.

The final saving of Rs. 15.69 lakhs was attributed to non-drawal of grants by some colleges.

(vi) Under the following, substantial excess remained uncovered in spite of overall saving in the grant :—

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

P(i)(a)—Inspection—Men's Branch—

O	..	45.81	} 46.69	52.46	+5.77
R	..	0.88			

The excess of Rs. 6.65 lakhs was due to filling up of vacant posts not provided for in the original budget and more contingent expenditure owing to rise in prices.

C—GRANTS TO NON-GOVERNMENT ARTS COLLEGES—

C(ii)—Grants to non-Government Arts Colleges for Women—

O	..	48.55	} 48.64	54.49	+5.85
R	..	0.09			

Reasons for excess are awaited.

U—MISCELLANEOUS (INCLUDING ANGLO-INDIAN)—

U(o)—Expenditure in connection with National Service Scheme—	2.70	8.4	+5.70
---	------	-----	-------

Reasons for excess are awaited.

(vii) Substantial excess occurred under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B—GOVERNMENT ARTS COLLEGES—			
B(i)—Government Arts Colleges for Men—			
O .. 80.42	97.90	95.88	-2.02
R .. 17.48			

Provision of additional funds of Rs. 17.48 lakhs by reappropriation towards the close of the year was due to revision of pay scales, filling up of vacant posts and more contingent expenditure owing to rise in prices. The final saving of Rs. 2.02 lakhs was due to less drawal of dearness allowances owing to introduction of revised scales of pay.

O—DIRECTION—

Director of Public Instruction—

O .. 24.23	29.54	28.00	-1.54
R .. 5.31			

Reasons for the net excess of Rs. 3.77 lakhs are awaited.

(viii) 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)			
X—DEVELOPMENT SCHEMES—			
X(i)—Fourth Five-Year Plan—			
O .. 6,71.20	6,28.47	6,55.62	+27.15
S .. 3.00			
R .. -45.73			

Withdrawal of Rs. 45.73 lakhs by reappropriation and surrender towards the close of the financial year was mainly the result of withdrawal of Rs. 86.11 lakhs in anticipation of partial implementation of the schemes "Free and Compulsory Primary Education (Universal)" (Rs. 39.97 lakhs), "Expansion of teaching and educational facilities for children of age group 11-14" (Rs. 14.51 lakhs), "Provision of free books etc., for children of Primary Schools" (Rs. 11.40 lakhs), "Development of non-Government Colleges" (Rs. 6.64 lakhs), "Publication of Nazrul Rachanavali" (Rs. 5.49 lakhs), "Improvement and Expansion of Teachers' Training (including Basic) facilities" (Rs. 4.60 lakhs) and "Strengthening of Supervisory staff for reducing wastage and stagnation" (Rs. 3.50 lakhs) partly counterbalanced by provision of additional funds of Rs. 42.23 lakhs in anticipation of more expenditure under the schemes "Expansion of teaching and educational facilities for children of the age group 14-16" (Rs. 32.64 lakhs) and "Development of Special Institutions" (Rs. 9.59 lakhs).

Reasons for the final excess of Rs. 27.15 lakhs are awaited.

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

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
U—MISCELLANEOUS (INCLUDING ANGLO-INDIAN)—			
U(j)—Strengthening of Social Education Service—			
O .. 10.25	} 8.55	12.92	+4.37
R .. -1.70			

Reasons for the withdrawal of Rs. 1.70 lakhs by reappropriation and for the final excess of Rs. 4.37 lakhs are awaited.

(x) The following is a case of excessive lump provision :—

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
Z—LUMP PROVISION FOR LIQUIDATION OF ARREARS—			
O .. 7,50.00	}
R .. -7,50.00			

Out of the total provision, Rs. 4,65.70 lakhs were reappropriated to other heads and Rs. 2,84.30 lakhs were surrendered in March 1972.

(xi) **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 Government. Expenditure incurred is, in the first instance, booked against provision made in this 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. 7.98 lakhs and equivalent amount was transferred to the fund.

The balance at the credit of the fund at the close of 1971-72 was Rs. 8.94 lakhs.

An account of the transactions of the fund is given in statement no. 16 of Finance Accounts 1971-72.

Grant No. 20—Medical.

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Major head "29—Medical."			
Rs.			
Voted—			
Original ..	24,43,87,000	} 24,43,87,001	24,02,27,813
Supplementary ..	1			-41,59,188
Amount surrendered during the year (March 1972) ..	..	..	2,11,000
Charged—			
Original ..	..	} 32,574	32,574
Supplementary ..	32,574		
Amount surrendered during the year ..	..	..	..

Notes and comments—**Voted grant**

(i) Out of the unutilised amount of Rs. 41.59 lakhs, Rs. 39.48 lakhs remained unsurrendered.

(ii) **Suspense:** The expenditure in the voted grant includes Rs. 2,89.34 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	9,04.62
Gross charges	2,89.34
<i>Deduct</i> —Issues to other departments, institutions, etc. ..	-1,74.57
Closing balance	10,19.39

Grant No. 21—Public Health.

45

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "30—Public Health."			
	Rs.		
Voted—			
Original ..	12,28,39,000	} 12,28,39,000	10,57,77,846
Supplementary ..	..	
			-1,70,61,154
Amount surrendered during the year (March 1972) ..	..	..	35,28,500
Charged—			
Original ..	..	} 38,788	..
Supplementary ..	38,788		
			-38,788
Amount surrendered during the year	..	..	..

Under the charged portion, Rs. 40,593 were spent from out of advances obtained from the Contingency Fund (June 1971 : Rs. 33,593 and March 1972 : Rs. 7,000) but not recouped to the fund till the close of the year.

Notes and comments—

(i) Out of the unutilised provision of Rs. 1,70.61 lakhs, Rs. 1,35.32 lakhs remained unsurrendered, even though surrender of available saving was made on the last working day of the financial year.

(ii) Substantial provision remained unutilised under :—

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

J—DEVELOPMENT SCHEMES—

J(i) Fourth Five-Year Plan—

O ..	1,93.99	} 1,53.66	1,10.47
R ..	-40.33		
			-43.19

The total saving of Rs. 83.52 lakhs (43 percent of the provision) was mainly the result of saving of Rs. 85.60 lakhs due to partial implementation

of the following schemes, partly counterbalanced by excess under some other schemes :—

Serial no.	Scheme	Provision	Saving	Brief reasons for the saving
		(In lakhs of rupees)		
1.	Rural water supply	68·00	34·17	Mainly non-availability of selected sites and non-payment of cost of materials purchased (Rs. 16·00 lakhs). Reasons for the remaining saving of Rs. 18·17 lakhs are awaited.
2.	Piped water supply	20·00	19·14	Non-execution of some new schemes (Rs. 11·50 lakhs) reasons for which as also for the remaining are awaited.
3.	Raniganj coal-field area water supply.	50·00	18·37	Reasons are awaited.
4.	Urban water supply and sanitation (for municipalities having population of 20,000 or less).	25·00	7·98	Non-sanction of grants-in-aid due to non-completion of the requisite formalities.
5.	Prevention of food adulteration.	4·50	3·80	Reasons are awaited.
6.	Urban water supply and sanitation (for municipalities having population above 20,000).	15·00	2·14	Non-sanction of grants-in-aid due to non-completion of the requisite formalities.

Group-head

Total grant

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

A—PUBLIC HEALTH ESTABLISHMENT—

A(d)—Expenses on Family Planning Programme—

O	..	12·65	} 7·20	3·13	-4·07
R	..	-5·45			

The total saving of Rs. 9·52 lakhs (75 percent of the provision) was due to posts remaining vacant and less purchase of stores for supply to the family planning units.

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

I—MISCELLANEOUS—

O ..	22.38	} 20.77	17.53	-3.24
R ..	-1.61			

The total saving of Rs. 4.85 lakhs was mainly due to less contingent expenditure, reasons for which are awaited.

B—GRANTS FOR PUBLIC HEALTH PURPOSES—

O ..	4.97	} 0.72	0.33	-0.39
R ...	-4.25			

The total saving of Rs. 4.64 lakhs (93 percent of the provision) was mainly due to non-payment of grants-in-aid (representing two-thirds of the cost of water supply scheme) to the municipalities under "National Urban Water-Supply Scheme", as the municipalities were reluctant to accept the remaining one-third as loans with retrospective effect.

In the [previous year, saving formed 95 percent of the provision under this group-head.

F—LEPROSY—

O ...	31.14	} 31.44	26.83	-4.61
R ...	0.30			

The net saving of Rs. 4.31 lakhs was mainly due to posts remaining vacant and less adjustment of book debit bills than anticipated.

A—PUBLIC HEALTH ESTABLISHMENT—

A(a)—Director of Health Services—

O ..	31.05	} 30.22	27.40	-2.82
R ...	-0.83			

The total saving of Rs. 3.65 lakhs was mainly due to some posts of Medical officers remaining vacant, and less purchase of chemicals and equipments.

(iii) Substantial excess occurred under :—

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

(In lakhs of rupees)

J—DEVELOPMENT SCHEMES—

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

O ..	86.86	} 1,07.07	1 08.57	+1.50
R ..	20.21			

The total excess of Rs. 21.71 lakhs was mainly the result of excess of Rs. 26.71 lakhs under the following two schemes, partly counterbalanced by saving of Rs. 3.79 lakhs under two other schemes as shown below :—

(a) The following major schemes contributed to the excess :—

Serial no.	Scheme	Provision (In lakhs of rupees)	Excess	Brief reasons for the excess
1.	Malaria eradication programme	12.00	22.60	Mainly inadequate provision in the original budget.
2.	Anti-cholera programme and other epidemic control programme.	37.90	4.11	Mainly revision of pay-scales.

(b) Saving of Rs. 3.79 lakhs occurred under :—

Serial no.	Scheme	Provision (In lakhs of rupees)	Saving	Reasons for the saving
1.	Tuberculosis control ..	15.66	2.00	Reasons are awaited.
2.	Small-pox eradication programme.	13.30	1.79	Mainly non-filling up of vacant posts.

(iv) Under the following, substantial excess remained uncovered ; there was, however, scope for providing more funds by reappropriation in view of the overall saving in the grant :—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
G—WORKS—			
O .. 9.05	21.45	28.09	+6.64
R .. 12.40			

Additional provision of Rs. 12.40 lakhs was made by reappropriation on the 30th March 1972 mainly for meeting arrear claims of contractors not provided for in the budget. Reasons for the final excess of Rs. 6.64 lakhs are awaited.

(v) Augmentation of provision by reappropriation on 30th March 1972 was not necessary as the actual expenditure fell short of even the original provision by 29 percent in the following case :—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
K—SUSPENSE—			
O .. 1,85.00	2,10.10	1,31.72	—78.38
R .. 25.10			

Reasons for additional provision and eventual saving are awaited.

Grant No. 21—Public Health—concl'd.

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(vi) Expenditure in the grant includes Rs. 1,31.72 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 1971-72 under each unit of suspense is given below :—

Detailed units	Opening balance Debit+ Credit—	Debits	Credits	Closing balance Debit+ Credit—
		(In lakhs of rupees)		
Purchases ..	—3,73.21	30.42	1,66.22	—5,09.01
Miscellaneous Public Works Advances ..	+62.48	30.28	14.02	+78.74
Stock	+1,50.58	71.02	1,06.83	+1,14.77
Total ..	—1,60.15	1,31.72	2,87.07	—3,15.50

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 ..	18,03,05,000	18,03,05,000	16,46,62,491
Supplementary ..	..	
			—1,56,42,509
Amount surrendered during the year (March 1972) ..	..	..	11,017
Charged—			
Original ..	1,000	1,41,000	1,40,170
Supplementary ..	1,40,000		
			—830
Amount surrendered during the year	..	..	..

Notes and comments—

(i) Out of the unutilised provision of Rs. 1,56.43 lakhs, Rs. 1,56.32 lakhs remained unsurrendered, even though surrender of anticipated saving was made on 30th March 1972.

(ii) Substantial provision remained unutilised mainly under :—

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 ..	4,07.90	3,21.61	-64.07
R ..	-22.22		
	3,85.68		

The total saving of Rs. 86.29 lakhs was the result of saving under two schemes (Rs. 2,33.04 lakhs), partly counterbalanced by excess under another scheme (Rs. 1,46.76 lakhs) as shown below :—

(a) The following schemes contributed to the saving :

Serial no.	Scheme	Provision	Saving and its percentage to the provision	Reasons for the saving
(In lakhs of rupees)				
1.	Scheme for distribution of chemical fertilisers.	4,02.90	2,28.73 (57)	Non-availability from the Central pool, of full quantity of fertilisers ordered on the basis of the estimated consumption for the year, and non-receipt of the residual quantity relating to the previous year provided for.
2.	Seed saturation with improved seeds.	5.00	4.31 (86)	Taking over of the work of distribution of improved strains of paddy, wheat, maize, potato, etc. and seeds of high yielding varieties by the National Seed Corporation.

(b) The excess of Rs. 1,46.76 lakhs occurred under "Scheme for Boro paddy cultivation" taken up in terms of a post-budget decision against funds provided by reappropriation (Rs. 82.71 lakhs) for supply of pumpsets and sinking of filter-points in ten districts with the finance provided by the Agro-Industries Corporation.

Since 1967-68, the bulk saving under this group-head has been the main contributory factor towards the overall saving in the grant.

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

O—DEVELOPMENT SCHEMES—

O(a)—Fourth Five-Year Plan—

O	..	2,67.06	} 2,65.89	2,26.63	-39.26
R	..	-1.17			

The total saving of Rs. 40.43 lakhs was mainly due to (i) non-implementation of the scheme "Improvement of Agricultural Schools and Training Centres" (Rs. 2.00 lakhs) owing to non-construction of the training centre at Susunia for want of completion of formalities and five other small schemes (Rs. 2.34 lakhs) owing to curtailment of the respective programmes as a measure of economy, and (ii) partial implementation of the following five schemes:—

Serial no.	Scheme	Provision	Saving	Reasons for saving
(In lakhs of rupees)				
1.	Lift Irrigation	1,50.00	20.84	Non-finalisation of the tenders relating to fabrication of barges.
2.	Survey and investigation of ground and surface water resources.	23.00	4.35	Less expenditure on construction works, the actual depth of some deep tubewells being less than the depth provided for in the estimates.
3.	Deep tubewell irrigation (Large dia. deep tubewells).	61.00	3.65	Slow progress in construction of staff quarters due to non-availability of cement.
4.	Reorganisation of agricultural research and problem-oriented research schemes in West Bengal.	9.75	3.07	Non-finalisation of proposal for extension of the research laboratory at Chinsurah.
5.	Establishment and development of seed farms.	15.00	3.00	Non-finalisation of proposal for construction works in the farms.

Grant No. 22—Agriculture—Agriculture—*contd.*

In the preceding two years, the savings under this group-head were 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."					
I—AGRICULTURAL DEVELOPMENT—					
O	..	1,21.31	1,15.46	93.63	-21.83
R	..	-5.85			

The total saving of Rs. 27.68 lakhs was mainly due to partial utilisation of funds under the following two schemes :—

Serial no.	Scheme	Provision	Saving and its percentage to the provision	Reasons for saving
(In lakhs of rupees)				
1.	Lift irrigation from rivers and beels.	34.10	14.73 (43)	Mainly, partial implementation of the scheme owing to less utilisation of water from rivers and beels for irrigation purposes.
2.	Deep tubewell Irrigation ..	41.67	12.68 (30)	Mainly, post-budget decision to meet the cost of maintenance works from the Fourth Five-Year Plan allocation.

In the previous year, the total shortfall under this group-head was Rs. 33.52 lakhs against provision of Rs. 1,24.97 lakhs.

Group-head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
"31—Agriculture."					
F—AGRICULTURAL EDUCATION—					
O	..	17.55	15.55	13.70	-1.85
l.	..	-2.00			

The total saving of Rs. 3·85 lakhs was mainly due to less payment of stipends owing to earlier completion/suspension of training of Gramsevakas and less expenditure on maintenance of buildings owing to non-receipt of Government order.

(iii) Excess remained uncovered in the following cases ; there was, however, scope for providing more funds in view of the overall saving of Rs. 1,56·43 lakhs in the grant :—

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	..	95·10	} 1,03·07	1,13·30	+10·23
R	..	7·97			

The total excess of Rs. 18·20 lakhs was made up of excess mainly under 6 schemes (Rs. 40·92 lakhs), partly offset by saving under 2 others (Rs. 22·98 lakhs) as shown below :—

(a) The following are the schemes on which additional expenditure was incurred in terms of post-budget decisions based on the increased quantum of Central assistance :

Serial no.	Scheme	Provision	Excess	Brief reasons for excess
		(In lakhs of rupees)		
1.	Scheme for special package programme on jute in West Bengal.	27·84	16·07	Substantial enlargement of area under cultivation.
2.	Ground spraying of Urea on jute and mesta in non-package area.	..	9·01	Operation in new area.
3.	Scheme on cotton demonstration and development in Sundarbans and coastal belts in West Bengal.	12·50	7·02	Substantial enlargement of area under cultivation.
4.	Maximised production of groundnuts.	1·00	5·81	Ditto.
5.	Scheme for agricultural census	..	1·62	Operation in new area.
6.	Scheme for study on water-management practices of some important crops in border areas of West Bengal.	..	1·39	Ditto.

(b) The above excess was partly counterbalanced by saving under the following two schemes :

Serial no.	Scheme	Provision (In lakhs of rupees)	Saving	Brief reasons for saving
1.	Soil Conservation Works in Water-sheds of River Valley Projects (Kangsabati Catchment).	12·00	12·00	Wrong provision under this grant for expenditure pertaining to another grant (i.e. "Grant No. 42—Forest.")
2.	Subsidised distribution of certified improved jute seeds.	22·36	10·98	Decision of the Government of India to pay subsidies direct to the National Seed Corporation.
Group-head		Total grant	Actual expenditure	Excess+ Saving—
				(In lakhs of rupees)

"31—Agriculture."

A—DIRECTION—

O	..	21·84	} 20·84	34·43	+13·59
R	..	-1·00			

The net excess of Rs. 12·59 lakhs was due to post-budget decision to divert expenditure on pay and allowances of the staff from the Plan head (Reorganisation of the Directorate) to this group-head.

In the preceding year, excess under this group-head was Rs. 4·01 lakhs over the provision of Rs. 19·26 lakhs.

(iv) In the following cases, additional funds provided by reappropriation proved excessive :—

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	..	6·59	} 13·21	11·13	-2·08
R	..	6·62			

Additional provision of Rs. 6.62 lakhs was made by reappropriation on 30th March 1972 to cover expenditure on the following schemes for which inadequate provision or no provision was made in the budget, although the schemes have a set-pattern of expenditure :—

Serial no.	Scheme	Original provision	Funds provided by re-appropriation	Actual excess under the scheme
(In lakhs of rupees)				
1.	Training .. ..	..	..	2.24
2.	Incentive awards to Yubak Mandals	..	2.50	1.55
3.	Demonstration Feeding ..	1.00	2.37	0.27
4.	Nutrition Education through Mahila Mandals	..	1.65	0.52

Reasons for the final saving of Rs. 2.08 lakhs 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)(ii)—Rural Works Programme in the chronically drought-affected areas—

O	..	25.30	} 32.83	28.08	—4.75
R	..	7.53			

Additional provision of Rs. 7.53 lakhs was the net result of provision of Rs. 9.30 lakhs made under two minor irrigation schemes partly offset by withdrawal of Rs. 1.77 lakhs from two other schemes by reappropriation on 30th March 1972. All these four schemes aimed at assisting drought-affected people to raise assured crops in the respective areas.

Reasons for the reappropriations and for the eventual saving of Rs. 4.75 lakhs are awaited.

(v) In the following case, reappropriation of additional funds on 30th March 1972 proved unnecessary :—

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

“31—Agriculture.”

L—DEVELOPMENT SCHEMES—

L(a)—Fourth Five-Year Plan—

O	..	4,32.51	} 4,60.64	4,23.97	—36.67
R	..	28.13			

The actual expenditure fell short of even the original provision by Rs. 8·54 lakhs. Provision of additional funds of Rs. 28·13 lakhs by reappropriation increased the eventual saving to Rs. 36·67 lakhs. The increase in provision was made up mainly of a gross increase of Rs. 1,20·50 lakhs, partly offset by a reduction of Rs. 92·34 lakhs. While the increase in provision was for providing additional funds mainly under 3 major schemes, the reduction was due to non-implementation/partial implementation of 10 major schemes (Rs. 85·76 lakhs) and 11 other small schemes (Rs. 6·58 lakhs).

(a) The additional provision of Rs. 1,20·50 lakhs was made under :—

- (i) "Lift Irrigation by supply of pumpsets" due to tremendous demand from the beneficiaries for purchase of pumpsets with the help of finance provided mainly by commercial banks, Agro-Industries Corporation, etc. (Rs. 86·00 lakhs),
- (ii) "Deep Tubewell Irrigation (Large dia. deep tubewells)" owing to shift of emphasis during the year from drilling of new tubewells (involving capital expenditure) to commissioning of tubewells already installed and decision to meet the maintenance cost of the tubewells from the Plan budget (Rs. 23·50 lakhs), and
- (iii) "Private tubewells including filter points" for sinking of more shallow tubewells including filter points than what was anticipated in different districts, mainly with the finance from the commercial banks and co-operative land mortgage banks, due to greater demand from the cultivators (Rs. 11·00 lakhs).

(b) Withdrawal of funds (Rs. 85·76 lakhs) by way of reappropriation was made from the following major schemes due to their non-execution/partial execution :—

- (i) "Lift Irrigation" (Rs. 45·40 lakhs),
- (ii) "Collection of agricultural Statistics (Plot to plot survey)" (Rs. 7·73 lakhs),
- (iii) "Jute Development" (Rs. 6·50 lakhs),
- (iv) "Development of Sundarbans area" (Rs. 5·00 lakhs),
- (v) "Survey and investigation of ground water resources" (Rs. 4·96 lakhs),
- (vi) "Multicrop and other demonstrations and crop competition" (Rs. 4·75 lakhs),
- (vii) "Arecanut and Spices Development" (Rs. 3·38 lakhs),
- (viii) "Extension of Soil Testing Service (including Soil Testing Laboratories)" (Rs. 3·09 lakhs),
- (ix) "Area Development in Kangsabati Project" (Rs. 2·56 lakhs), and
- (x) "Upgrading of the Gramsevak Training Centres" (Rs. 2·39 lakhs).

Reasons for non-implementation/partial implementation of the schemes and the final saving of Rs. 36·67 lakhs are awaited.

(vi) The following is a case of provision of funds by reappropriation for schemes not contemplated in the budget :—

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)(iii)—Area Development Programme in Kangsabati Command area—			
R ..	21.50	21.50	13.29 —8.21

Funds were provided by reappropriation for two schemes sanctioned at the post-budget stage for development of roads (Rs. 20.00 lakhs) and markets (Rs. 1.50 lakhs) in the Kangsabati Command area. The eventual saving of Rs. 8.21 lakhs was due to partial execution of the scheme for development of roads and non-execution of the other scheme, reasons for which are awaited.

(vii) **Deposit account of grants made by the Indian Council of Agricultural Research :** The expenditure under the grant also includes Rs. 2.82 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 1972 was Rs. 23.11 lakhs.

An account of the transactions in deposit account during 1971-72 is given in statement no. 16 of Finance Accounts 1971-72.

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

Major head “31—Agriculture.”	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original Rs.	73,89,000	63,15,514	—10,73,486
Supplementary			
Amount surrendered during the year (March 1972) .. ..	..	..	7,77,300

Notes and comments—

Saving occurred mainly under :—

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

C—DEVELOPMENT SCHEMES—

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

O	..	6.21	}	0.14	0.14	..
R	..	-6.07				

The saving of Rs. 6.07 lakhs (98 percent of the provision) was attributed to fish landing jetty at Namkhana not being constructed owing to late receipt of sanction from Government of India to the estimates.

In the preceding two years also, the entire provision of Rs. 10.00 lakhs (1970-71) and Rs. 4.52 lakhs (1969-70) for construction of jetties at Namkhana, Frezerganj and Sonla remained wholly unutilised.

Grant No. 24—Animal Husbandry.

Major heads "33—Animal Husbandry" and "124—Capital Outlay on Schemes of Government Trading."	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Rs.			
Voted—			
Original .. 19,36,43,000	} 19,36,43,000	11,86,44,133	-7,49,98,867
Supplementary			
Amount surrendered during the year (March 1972) .. ..	..	..	6,54,95,828
Charged—			
Original	} 534	534	..
Supplementary .. 534			
Amount surrendered during the year	..	..	..

Notes and comments—

(i) Of the saving of Rs. 7,49.99 lakhs (39 percent of the provision) in the grant, Rs. 95.03 lakhs remained unsurrendered even though surrender of anticipated saving was made on the last working day of the financial year.

(ii) Provision remained unutilised mainly 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 ..	15,89·52	9,30·94	8,39·75
R ..	—6,58·58			—91·19

The total saving of Rs. 7,49·77 lakhs (47 percent of the provision) was mainly due to non-implementation/partial implementation of 10 major schemes as shown below :—

Serial no.	Scheme	Provision	Saving and its percentage to the provision	Brief reasons for saving
(In lakhs of rupees)				
1.	Establishment of new city dairies.	1,85·00	1,85·00 (100)	Non-release of funds by the Indian Dairy Corporation.
2.	Establishment of feeder balancing dairies.	1,55·00	1,55·00 (100)	Ditto.
3.	Establishment of I. C. D. Blocks.	1,06·35	1,06·35 (100)	Ditto.
4.	Scheme for establishment of colonies, distribution of milk and milk products.	7,90·91	84·47 (17)	Slow progress of work at Salboni farm.
5.	Resettlement of City kept animals.	60·00	60·00 (100)	Non-release of funds by the Indian Dairy Corporation.
6.	Planning implementation and evaluation cell.	50·00	49·10 (98)	Non-availability of suitable accommodation and delay in recruitment of staff.
7.	Establishment of milk collection-cum-chilling station.	40·50	40·50 (100)	Non-release of funds by the Indian Dairy Corporation.
8.	Augmentation of handling capacities of the existing dairies.	20·00	20·00 (100)	Reasons are awaited.
9.	Establishment of veterinary hospitals.	13·00	13·00 (100)	Non-release of funds by the Indian Dairy Corporation.
10.	Establishment of feed mixing unit.	17·50	6·89 (34)	Less purchase of feed concentrates due to failure of the suppliers.

(iii) Provision also remained unutilised wholly or to a substantial extent under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
J—DEVELOPMENT SCHEMES—			
J(d)—Schemes Outside the State Plan—			
Cattle Development—			
Feeds and Fodder Schemes—			
O .. 12.00	} 1.40	3.56	+2.16
R .. -10.60			

Withdrawal of Rs. 10.60 lakhs by surrender and reappropriation on 30th March 1972 was due to receipt of lesser quantity of World Food Programme feed grains than anticipated (Rs. 8.39 lakhs) and observance of economy (Rs. 2.21 lakhs). Reasons for the eventual excess of Rs. 2.16 lakhs are awaited.

J(a)—Fourth Five-Year Plan—

J(a)(vi)—Poultry Development Scheme—			
O .. 12.50	} 10.63	7.68	-2.95
R .. -1.87			

The total saving of Rs. 4.82 lakhs (39 percent of the provision) was mainly due to non-implementation/partial implementation of the schemes "Poultry Development under Applied Nutrition Programme", "Expansion of State Poultry Farms and establishment of new Farms" and "Intensive Eggs and Poultry Production-cum-Marketing Centres" owing to curtailment of expenditure.

J(a)(x)—Other Schemes—

O .. 5.00	} 1.81	1.56	-0.25
R .. -3.19			

The total saving of Rs. 3.44 lakhs (69 percent of the provision) was attributed to non-implementation of the schemes "Strengthening and expansion of Veterinary Directorate including modern Clinic in Calcutta" and "Strengthening of Head Quarter/Range/District Office." Reasons for the non-implementation are awaited.

J(a)(iv)—Slaughter House—

O .. 2.73	}
R .. -2.73			

The entire provision was withdrawn by reappropriation on 30th March 1972 on the ground of non-implementation of the scheme "Improvement of meat inspection, establishment of meat markets and modernisation of existing slaughter house in the State"; reasons for the non-implementation are awaited.

Grant No. 24—Animal Husbandry—contd.

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Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
J(c)—Annual Plan Schemes—Committed Expenditure—			
J(c)(i)—Animal Husbandry Disease Control—			
O .. 2.73	1.52	0.72	-0.80
R .. -1.21			

Reasons for the total saving of Rs. 2.01 lakhs (74 percent of the provision) are awaited.

(iv) Substantial excess occurred under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
“33—Animal Husbandry.”			
B—VETERINARY EDUCATION AND RESEARCH—			
O .. 36.41	54.41	53.96	-0.45
R .. 18.00			

The net excess of Rs. 17.55 lakhs (48 percent of the provision) was due to inadequate provision of funds at the budget stage.

A—SUPERINTENDENCE—

O .. 31.66	41.21	41.86	+0.65
R .. 9.55			

The total excess of Rs. 10.20 lakhs was mainly due to inadequate provision of funds in the original budget and revision of pay scales.

J—DEVELOPMENT SCHEMES—

J(c)—Annual Plan Schemes—Committed Expenditure—

J(c)(iv)—Cattle Development—Feeds and Fodder Schemes (Spill-over)—

O .. 0.60	4.63	2.86	-1.77
R .. 4.03			

Additional funds of Rs. 4.03 lakhs were provided by reappropriation on 30th March 1972 on the grounds of inadequate provision of funds at the budget stage and revision of pay scales. Reasons for the eventual saving of Rs. 1.77 lakhs are awaited.

(v) Under the following, substantial excess remained uncovered in spite of overall saving in the grant :—

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

O	..	25.38	} 24.70	34.21	+9.51
R	..	-0.68			

Reasons for the net excess of Rs. 8.83 lakhs (35 percent of the provision) are awaited.

J—DEVELOPMENT SCHEMES—

J(a)—Fourth Five-Year Plan—

J(a)(iii)—Aid Centres and Clinics—

O	..	2.40	} 7.40	9.52	+2.12
R	..	5.00			

Reasons for the total excess of Rs. 7.12 lakhs (about three times of the provision) are awaited.

J(a)(viii)—Piggery Development Schemes—

O	..	1.00	} 0.56	3.60	+3.04
R	..	-0.44			

Reasons for the net uncovered excess of Rs. 2.60 lakhs are awaited.

(vi) In the following cases, additional funds provided by reappropriation on the last day of the financial year proved wrong in view of the eventual shortfall :—

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	..	49.35	} 62.37	44.17	--18.20
R	..	13.02			

Rupees 13.02 lakhs were provided by reappropriation on the ground of inadequate provision of funds at the budget stage; but the eventual saving under this was Rs. 18.20 lakhs, reasons for which are awaited.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
"33—Animal Husbandry."			
J—DEVELOPMENT SCHEMES—			
J(c)—Annual Plan Schemes— Committed Expenditure—			
J(c)(vi)—Piggery Development Schemes—			
O .. 1.95	4.57	0.51	—4.06
R .. 2.62			

Rupees 2.62 lakhs were provided by reappropriation due to inadequate provision of funds in the original budget. Reasons for the eventual saving of Rs. 4.06 lakhs are awaited.

(vii) The following is a case of excessive provision of additional funds by reappropriation :—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
"33—Animal Husbandry."			
J—DEVELOPMENT SCHEMES—			
J(a)—Fourth Five-Year Plan—			
J(a)(xii)—Indian Council of Agricultural Research Schemes—			
O .. 20.30	25.22	21.98	—3.24
R .. 4.92			

Rupees 4.92 lakhs were provided by reappropriation on the last working day of the financial year due to inadequate provision of funds in the original budget under the scheme "Improvement of Milk Production by cross breeding, Dairy Cattle at Haringhata (Zebu Cross)" owing to ceiling on Plan allocation for the year. Reasons for the eventual saving of Rs. 3.24 lakhs are awaited.

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

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
"33—Animal Husbandry."			
G—Other Charges—			
O .. 71.26	47.33	63.35	+16.02
R .. 23.93			

Rupees 28.28 lakhs were withdrawn by reappropriation on 30th March 1972 mainly from 3 major schemes, viz., (i) "Poultry Development Schemes" (Rs. 18.26

lakhs), (ii) "Intensive Egg and Poultry Production-cum-Marketing Centre" (Rs. 5.66 lakhs) and (iii) "Increased Production of Pork and Pork Products" (Rs. 4.36 lakhs) due to observance of economy and non-receipt of sanctions, partly offset by provision of additional funds of Rs. 4.24 lakhs to 4 other schemes owing to under-estimation of actual requirements at the budget stage (Rs. 2.07 lakhs), revision of scales of pay, etc. (Rs. 1.67 lakhs) and payment of arrears (Rs. 0.50 lakh).

Final excess of Rs. 16.02 lakhs was mainly the result of withdrawal of Rs. 18.26 lakhs from "Poultry Development Schemes" under which the actual expenditure was Rs. 33.10 lakhs against the reduced provision of Rs. 16.19 lakhs.

Reasons for this eventual excess are awaited.

(ix) **Fund for the increased production of pork and pork production with World Food Programme Assistance, 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. 30.19 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. 29.17 lakhs was disbursed from the funds for utilisation by the State Government. The balance at the credit of the funds on 31st March 1972 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 1971-72.

Grant No. 25—Co-operation.

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "34—Co-operation."			
Rs.			
Voted—			
Original .. 1,55,51,000	} 1,55,51,000	1,30,97,541	-24,53,459
Supplementary			
Amount surrendered during the year (March 1972) .. ..	..	..	29,90,748
Charged—			
Original	} 601	..	-601
Supplementary .. 601			
Amount surrendered during the year .. ..	..	..	..

Notes and comments—

(i) Substantial provision remained unutilised under :—

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

D—DEVELOPMENT SCHEMES—

D(i)—Fourth Five-Year Plan—

O	..	41.35	}	20.76	21.28	+0.52
R	..	-20.59				

The net saving of Rs. 20.07 lakhs (49 percent of the provision) was mainly due to non-payment of grants/subsidies to co-operative banks and societies under the schemes "Expansion of Rural Credit", "Special Bad Debt Reserve of Central Co-operative Banks", "Special Bad Debt Reserve of Primary Societies", "Supply of Long-Term Credit", "Assistance to Viable and Potentially Viable Societies" and "Organisation of Grading Units" owing to non-receipt/non-finalisation of proposals which fulfilled the conditions for receiving grants or subsidies (Rs. 8.25 lakhs) and also due to observance of economy (Rs. 6.03 lakhs) and posts remaining vacant (Rs. 3.08 lakhs).

D—DEVELOPMENT SCHEMES—

D(ii)—Centrally-sponsored Schemes—

O	..	23.44	}	8.38	8.38	..
R	..	-15.06				

Surrender of Rs. 15.06 lakhs (69 percent of the provision) on the last working day of the financial year was mainly due to less release of funds by the Government of India under the scheme "Agricultural Credit Stabilisation Fund", which aims at conversion of short term loans for agricultural purposes into medium term loan.

In the previous year the shortfall under this group-head was Rs. 9.75 lakhs out of the provision of Rs. 15.56 lakhs.

C—Miscellaneous—

O	..	23.85	}	21.24	9.86	-11.38
R	..	-2.61				

Out of the total saving of Rs. 13.99 lakhs (59 percent of the provision) withdrawal of Rs. 2.61 lakhs by reappropriation on 30th March 1972 was due to posts remaining vacant. Reasons for the final saving of Rs. 11.38 lakhs are awaited.

(ii) Substantial excess remained uncovered under the following group-heads :—

Group-head]	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A—Superintendence—			
O .. 52.87	55.41	70.23	+14.82
R .. 2.54			

Provision of Rs. 2.54 lakhs by reappropriation was due to grant of dearness allowance, daily allowance and house rent allowance at enhanced rates following introduction of revised pay scales. Reasons for the final excess of Rs. 14.82 lakhs are awaited.

(iii) Substantial excess occurred under the following also :—

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

D—DEVELOPMENT SCHEMES—

D(iii)—Annual Plan Schemes—

Committed Expenditure—

O .. 8.60	14.50	16.03	+1.53
R .. 5.90			

Out of the total excess of Rs. 7.43 lakhs (86 percent of the provision), Rs. 5.90 lakhs were provided by reappropriation to meet pay and allowances of the officers and the staff not provided for in the original budget. Reasons for the final excess are awaited.

(iv) **State Agricultural Credit, Relief and Guarantee Fund:** The expenditure under this grant includes Rs. 4.70 lakhs 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 credited 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 1971-72, no disbursement was made from the fund. The balance at the credit of the fund on 31st March 1972 was Rs. 15.73 lakhs.

An account of the transactions of the fund is given in statement no. 16 of Finance Accounts 1971-72.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major heads "35—Industries" and "96—Capital Outlay on Industrial and Economic Development."				
	Rs.			
Voted—				
Original	.. 4,94,61,000	} 6,64,16,000	4,90,76,841	-1,73,39,159
Supplementary	.. 1,69,55,000			
Amount surrendered during the year (March 1972)	..	..	..	1,22,78,280
Charged—				
Original	.. 15,000	} 39,044	10,803	-28,241
Supplementary	.. 24,044			
Amount surrendered during the year	..	..	..	..

Notes and comments—

(i) The supplementary grant of Rs. 1,69.55 lakhs obtained in March 1972 was unnecessary in view of the eventual saving of Rs. 1,73.39 lakhs in the grant.

In the preceding year also, supplementary grant of Rs. 2.51 lakhs obtained towards the end of the year proved unnecessary.

(ii) 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(a)—Fourth Five-Year Plan—In- vestment in Other Commercial and Industrial Undertakings—			
Industries (Large and Medium In- dustries)—			
12—Revival of Sick Mills and Other Industries—			
O	.. 36.70	} ..	..
R	.. -36.70		

Withdrawal of the entire provision by surrender and reappropriation on 30th March 1972 was due to post-budget decision to release funds to the sick mills as loan.

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

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
J—OTHER MISCELLANEOUS UNDERTAKINGS—			
S ..	25·00	..	—25·00

Supplementary grant of Rs. 25·00 lakhs was obtained for readjustment of loan of the equal amount sanctioned to the West Bengal Financial Corporation during 1968-69 and 1970-71 as share capital of the Corporation by contra credit to the loan receipt head. Reasons for non-utilisation of the provision are awaited.

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

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

O ..	20·25	}
R ..	—20·25				

Withdrawal of the entire provision by surrender and reappropriation on 30th March 1972 was due to non-investment in shares of co-operative processing societies owing to non-implementation of the programme for modernisation of co-operative rice mills.

I—Capital Outlay on Departmental Commercial Undertakings—

I(3)—Acquisition of Gas Supply Undertaking of Calcutta—

Payment of compensation to Oriental Gas Company Ltd.—

O ..	6·00	}
R ..	—6·00				

The entire provision was surrendered on 30th March 1972 due to non-finalisation of the amount of compensation payable to Oriental Gas Company owing to non-setting up of tribunal as a result of a law-suit filed by the company.

In the preceding two years also, the savings of the entire provision of Rs. 6·00 lakhs (1970-71) and Rs. 10·00 lakhs (1969-70) were for the similar reasons.

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

O ..	4·90	}
R ..	—4·90				

Withdrawal of the entire provision by reappropriation on 30th March 1972 was due to non-payment of compensation owing to land acquisition cases being *sub-judice*.

In the preceding year also, the entire provision of Rs. 4·91 lakhs remained unutilised due to the same reasons.

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

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 Government Commercial and Industrial Undertakings—

Industries—(Large and Medium Industries)—

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

O	..	30·00	}	..	0·02	+0·02
R	..	-30·00				

The entire provision of Rs. 30·00 lakhs was surrendered on the last working day of the financial year due to a post-budget decision to advance the amount as loan to the Corporation.

“35—Industries.”

A—INDUSTRIES—

A(4)—Technical Training Schemes—

O	..	83·35	}	81·55	71·97	-9·58
R	..	-1·80				

Of the total shortfall of Rs. 11·38 lakhs, Rs. 1·80 lakhs were mainly due to non-payment of costs of instruction classes for apprentices held by different Industrial Establishments owing to non-submission of bills. Reasons for the final saving of Rs. 9·58 lakhs are awaited.

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

7. Margin Money to Co-operatives for distribution of Fertiliser and Other Agricultural Inputs—

S	..	15.00	}	8.00	8.00	..
R	..	-7.00				

Supplementary grant of Rs. 15.00 lakhs was obtained for investment in the share capital of co-operative societies. Rupees 7.00 lakhs were surrendered on 30th March 1972 due to non-completion of the scrutiny of the proposals for margin money assistance.

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

Fisheries—

6. State Fisheries Development Corporation—

Investment in Share Capital—

O	..	12.00	}	6.00	6.00	..
R	..	-6.00				

Rupees 6.00 lakhs were surrendered on 30th March 1972 due to less investment owing to a post-budget decision to restrict investment in the share capital of the Corporation during the year to Rs. 6.00 lakhs and advance the balance of Rs. 6.00 lakhs as loan.

In the previous year the shortfall under this group-head was Rs. 5.00 lakhs due to the similar reasons.

Group-head	Total grant	Actual expenditure	Excess + Saving—
Capital Outlay on Departmental Commercial Undertakings—			
Industries—(Large and Medium Industries)—			
1. Setting up of Large Industrial Areas—			
Industrial Housing Project at Haldia—			
O .. 7.70	4.23	2.94	→1.29
R .. -3.47			

Reasons for the total saving of Rs. 4.76 lakhs (62 percent of the provision) are awaited.

“35—Industries.”

F—DEVELOPMENT SCHEMES—

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

O .. 11.33	17.08	13.68	-3.40
S .. 5.49			
R .. 0.26			

The net saving of Rs. 3.14 lakhs was due to partial implementation of the scheme “Expansion of Craftsman Training.” Reasons therefor are awaited.

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

K—DEVELOPMENT SCHEMES—

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

Co-operation—

18. Development of Processing Societies—

O .. 3.38	0.54	0.54	..
R .. -2.84			

Withdrawal of Rs. 2.84 lakhs (84 percent of the provision) by reappropriation on 30th March 1972 was due to non-sanction of some proposals owing to non-completion of their scrutiny.

In the previous year, the entire provision of Rs. 2.50 lakhs remained unutilised under this group-head.

(iv) Substantial excess occurred 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—			
Unemployed Engineers’ Co-operatives—			
R ..	7.00	7.00	..

Rupees 7.00 lakhs were provided by reappropriation on the last working day of the financial year for meeting the expenditure on the scheme taken up at the post-budget stage.

“35—Industries.”**A—INDUSTRIES—****A(3)—Industrial Development—**

O ..	53.31	} 59.44	59.17	-0.27
R ..	6.13			

The net excess of Rs. 5.86 lakhs was mainly the net result of excess of Rs. 10.53 lakhs under “Ipecac Cultivation Scheme” due to revision of pay scales, payment of increased salaries to contingency paid staff, payment of increased wages to labourers, repairs of damages to nurseries and houses of labourers caused by cyclone and purchase of weather-proof materials for labourers partly offset by saving of Rs. 5.00 lakhs under “Acquisition of land for Industrial Development” owing to non-payment of land compensation on account of cases pending in court.

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—****5. Setting up of Units for Processing Agricultural Produce—**

S ..	9.40	} 11.70	11.70	..
R ..	2.30			

Rupees 2.30 lakhs were provided by reappropriation on 30th March 1972 due to receipt of increased assistance from the National Co-operative Development Corporation for completion of several co-operative rice mills.

(v) In the following case, provision of additional funds by reappropriation was not justified :—

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—			
Agriculture—(Minor Irrigation)—			
5. Purchase of debentures of Land Mortgage Banks and Agricultural Refinance Corporation—			
O ..	10·00	} 25·00	14·00
S ..	11·00		
R ..	4·00		
			—11·00

Reasons for the reappropriation of Rs. 4·00 lakhs on 30th March 1972 and for the final saving of Rs. 11·00 lakhs are awaited.

Grant No. 27—Industries—Cottage Industries.

Major heads "35—Industries" and "96—Capital Outlay on Industrial and Economic Development."	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Voted—			
Original ..	2,87,69,000	} 2,87,69,000	2,74,37,305
Supplementary ..	..	
Amount surrendered during the year (March 1972) ..	..	..	18,94,600
Charged—			
Original ..	..	} 40,048	..
Supplementary ..	40,048		
Amount surrendered during the year ..	..	..	..

Under the charged portion Rs. 3,097 were spent out of advance from the Contingency Fund sanctioned in February 1972 but not recouped to the fund till the close of the year.

Notes and comments—

(i) Provision remained unutilised wholly or to a substantial extent under :—

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

“35—Industries.”

B—DEVELOPMENT SCHEMES—

B(i)—Fourth Five-Year Plan—

O	..	72·41	}	37·12	38·80	+1·68
R	..	-35·29				

Withdrawal of Rs. 35·29 lakhs by surrender and reappropriation on 30th March 1972 was mainly due to non-implementation/partial implementation of the following schemes :—

Serial no.	Scheme	Provision	Saving	Reasons for saving
		(In lakhs of rupees)		
1.	Installation of 6000 power-looms.	18·00	18·00	Post-budget decision to pay loans instead of grants.
2.	Reorganisation of small scale industries.	4·70	4·70	Non-finalisation of the procedure for payment of grants to small scale industries units.
3.	Incentives for dispersal of small scale industries.	5·00	4·00	Less payment of subsidy for consumption of power and for interest on loans owing to non-submission of claims by the small scale industries of different districts.
4.	Setting up of composite preparatory, finishing, dyeing, bleaching and printing plant.	2·69	2·69	Non-completion of preliminaries regarding selection of suitable sites.
5.	Setting up of preparatory and finishing plant.	2·50	2·50	Setting up of one unit of preparatory and finishing plant in North Bengal kept in abeyance owing to non-availability of power.

Serial no.	Scheme	Provision	Saving	Reasons for saving
		(In lakhs of rupees)		
6.	Development of Central Engineering Organisation.	1.40	1.40	Reasons are awaited.
7.	Reorganisation of the Directorate of Cottage and Small Scale Industries.	1.10	1.10	Non-entertainment of additional staff and non-purchase of vehicles.
8.	Scheme for opening of trade centres.	1.00	1.00	Non-receipt of sanction from Government of India.

Reasons for the final excess of Rs. 1.68 lakhs are awaited.

In the previous year also, the shortfall under this group-head was Rs. 38.03 lakhs out of the provision of Rs. 64.11 lakhs.

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

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

D—DEVELOPMENT SCHEMES—

**D(a)—Fourth Five-Year Plan—
Industrial Estates—**

D(a)4—Area Development Industrial Estate—

O	12.20	} 1.41	..	-1.41
R	-10.79			

The non-utilisation of the entire provision was due to non-completion of preliminaries for selection of suitable sites.

In the previous year the shortfall of Rs. 4.11 lakhs formed 82 percent of the provision under this group-head.

D(a)5—Functional Industrial Estate for Hides and Leathers—

O	2.00	}
R	-2.00			

Withdrawal of the entire provision of Rs. 2.00 lakhs by reappropriation on 30th March 1972 was due to non-availability of land owing to non-completion of land acquisition proceedings.

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

Group-head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
"35—Industries."			
A—COTTAGE INDUSTRIES—			
A(2)—Development of Cottage and Small Scale Industries—			
O 1,40.34	} 1,52.05	1,59.26	+7.21
R 11.71			

Additional funds of Rs. 11.71 lakhs were provided by reappropriation on 30th March 1972 mainly for adjustment of the prices of sarees and cotton blankets supplied from the sales emporia to the flood affected persons and Bangladesh refugees (Rs. 9.00 lakhs) and for payment of more grants to aided industrial institutions (Rs. 1.79 lakhs).

Reasons for the final uncovered excess of Rs. 7.21 lakhs are awaited.

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

Cottage Industries—

D—DEVELOPMENT SCHEMES—

D(b)—Schemes outside the State Plan—

D(b)(2)—Participation in the share capital of Commercial Estates—

R 7.50	7.50	7.50	..
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D(b)(3)—Participation in the share capital of Industrial Estates—

R 3.00	3.00	3.00	..
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Rupees 7.50 lakhs and Rs. 3.00 lakhs were provided under the above two cases by reappropriation on 30th March 1972 as the sanctions of Government of India to these schemes for providing employment to the educated unemployed youths were received at the post-budget stage.

"35—Industries."

B—DEVELOPMENT SCHEMES—

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

O 4.07	} 8.52	8.42	-0.10
R 4.45			

Additional funds of Rs. 4.45 lakhs were provided by reappropriation on 30th March 1972 for meeting increased expenditure under the scheme "Project for intensive development of small industries in rural areas" due to new pattern of the scheme laid down by the Government of India at post-budget stage intended to cover extended areas.

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

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		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head "35—Industries."				
	Rs.			
Original ..	66,83,000	67,50,000	68,78,450	+1,28,450
Supplementary ..	67,000			
Amount surrendered during the year ..		..	..	..

Notes and comments—

(i) Excess of Rs. 1,28,450 over the voted grant requires regularisation.

(ii) Excess of Rs. 1.28 lakhs was the net result of final excess of Rs. 1.35 lakhs under 5 sub-heads partly counterbalanced by final saving of Rs. 0.07 lakh under 4 other sub-heads.

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

(iii) Excess was due to implementation of Minimum Wages Act with retrospective effect.

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."				
Voted—				
	Rs.			
Original ..	7,27,73,000	7,27,73,000	7,03,63,011	—24,09,989
Supplementary ..	..		
Amount surrendered during the year (March 1972) ..		..	..	36,16,900
Charged—				
Original ..	88,23,000	88,23,000	83,28,651	—4,94,349
Supplementary ..	..		
Amount surrendered during the year ..		..	..	..

Notes and comments—

(i) Surrender of Rs. 36·17 lakhs was in excess of the available saving of Rs. 24·10 lakhs by Rs. 12·07 lakhs.

(ii) Saving occurred mainly 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(b)—Centrally-sponsored Schemes
(New Schemes)—

O	..	1,87·50	}	1,40·05	1,36·09	—3·96
R	..	—47·45				

The total saving of Rs. 51·41 lakhs was mainly due to partial implementation of “Crash Schemes for Rural Employment” as a result of widespread floods, influx of evacuees and late receipt of Government of India’s sanction to some of the schemes.

(iii) Substantial 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.”			

A—COMMUNITY DEVELOPMENT PROJECTS—

Development Schemes—

A(a)—Fourth Five-Year Plan—

A(a)(7)—Rural Arts, Crafts and
Industries—

O	..	4·50	}	6·50	7·77	+1·27
R	..	2·00				

Of the total excess of Rs. 3·27 lakhs (73 percent of the provision), additional provision of Rs. 2·00 lakhs made by reappropriation on 30th March 1972 was due to entertainment of staff declared surplus but not absorbed in alternative employment. Reasons for the final excess of Rs. 1·27 lakhs are awaited.

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head "38—Labour and Employment."				
	Rs.			
Original	.. 5,87,34,000	} 5,87,34,000	5,18,40,564	-68,93,436
Supplementary	.. ..		
Amount surrendered during the year (March 1972)	.. ..	..	..	72,95,401

Notes and comments—

(i) Provision remained unutilised mainly under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
G—EMPLOYEES' STATE INSURANCE SCHEME—			
O	.. 2,97.79	} 2,47.25	2,39.15
R	.. -50.54		
			-8.10

The total saving of Rs. 58.64 lakhs was mainly due to—

- (a) less payment of the cost of medicines supplied by approved chemists' shops and decrease in the number of insured persons (Rs. 53.03 lakhs) and
 (b) posts remaining vacant (Rs. 2.89 lakhs).

In the previous year the saving under this group-head was Rs. 1,05.46 lakhs out of the provision of Rs. 3,09.36 lakhs.

(ii) In the following case, reduction of provision by surrender on the last working day of the financial year proved injudicious in view of the eventual excess :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
I—DEVELOPMENT SCHEMES—			
I(i)—Fourth Five-Year Plan—			
Craftsman Training and Labour Welfare—			
8. Employees' State Insurance Scheme—			
O	.. .. 4.80	} 0.40	55.08
R	.. .. -44.40		
			+54

Rupees 44.40 lakhs were surrendered on the ground of non-implementation of some schemes. However, there were actual expenditures under the following major schemes which accounted for the eventual excess of Rs. 54.68 lakhs :—

Serial no.	Scheme	Actual expenditure (In lakhs of rupees)
1.	Hospital cost for the insured persons and their families ..	42.02
2.	Extension of Specialists' Services to the insured persons and their families.	8.30
3.	Extension of medical benefit to the families of insured persons	4.76

Reasons for the final excess of Rs. 54.68 lakhs are awaited.

In the previous year, the entire provision of Rs. 22.04 lakhs was surrendered; but there was an actual expenditure of Rs. 59.83 lakhs under this group-head.

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

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

I—DEVELOPMENT SCHEMES—

I (ii)—Annual Plan Schemes (1966-69) and committed expenditure—

Labour and Labour Welfare—

2. Employees' State Insurance Scheme—

O	..	1,42.25	} 1,73.66	1,33.54	-40.12
R	..	31.41			

Rupees 31.41 lakhs were provided by reappropriation on 30th March 1972 for increased purchase of medicines under the scheme "Opening of Rajya Bima Ousadhalya."

Reasons for the final saving of Rs. 40.12 lakhs are awaited.

In the previous year additional funds of Rs. 52.36 lakhs provided under this group-head proved largely excessive in view of the final saving of Rs. 23.90 lakhs.

Grant No. 31—Miscellaneous Social and Developmental Organisations—Welfare of Scheduled Tribes and Castes and Other Backward Classes (All voted). 81

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "39—Miscellaneous Social and Developmental Organisations."			
	Rs.		
Original ..	2,35,34,000	2,11,79,319	-23,54,681
Supplementary ..	..	
Amount surrendered during the year (March 1972) ..	..	..	17,69,000

Notes and comments—

Provision remained unutilised mainly under :—

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

B—DEVELOPMENT SCHEMES—

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

O ..	29.80	18.29	18.34	+0.05
R ..	-11.51			

The net saving of Rs. 11.46 lakhs was due to partial implementation of schemes for "Economic Uplift" (Rs. 6.45 lakhs), schemes for "Education" (Rs. 3.67 lakhs) owing to lesser release of funds by Government of India than anticipated and also partial implementation of "Health, Housing and Other Schemes" (Rs. 1.36 lakhs) on account of non-finalisation of plan and estimates of a building for Cultural Research Institute.

A—WELFARE OF SCHEDULED TRIBES AND CASTES AND OTHER BACKWARD CLASSES—

A(b)—District Organisation—

O ..	26.36	26.90	23.02	-3.88
R ..	0.54			

Reasons for the not saving of Rs. 3.34 lakhs are awaited.

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

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major head "39—Miscellaneous Social and Developmental Organisations."			
Rs.			
Voted—			
Original ..	1,91,58,000	1,89,58,842	-1,24,34,158
Supplementary ..	1,22,35,000		
Amount surrendered during the year (March 1972)			
	..	..	63,59,985
Charged—			
Original .. ..	..	1,22,703	-1
Supplementary ..	1,22,704		
Amount surrendered during the year			

Notes and comments—

(i) In view of the eventual saving of Rs. 1,24.34 lakhs the supplementary grant of Rs. 1,22.35 lakhs obtained towards the end of the year for implementing the new scheme "Government of India's Crash Programme of Nutrition for Children" and for "Suspense" charges proved unnecessary. Of the saving, Rs. 60.74 lakhs remained unsurrendered.

(ii) Substantial provision remained unutilised under :—

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

B—MISCELLANEOUS—

B(j)—Government of India Crash Programme of Nutrition for Children—

S ..	1,11.31	58.97	53.33	-5.64
R ..	-52.34			

The total saving of Rs. 57.98 lakhs (52 percent of the provision) was attributed to non-achievement of physical targets of the programme owing to administrative difficulties.

G—DEVELOPMENT SCHEMES—

G(i)—Fourth Five-Year Plan—

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

O ..	12.26	6.20	6.36	+0.16
R ..	-6.06			

Grant No. 32—Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes—concl'd. 83

The net saving of Rs. 5.90 lakhs (48 percent of the provision) was mainly due to partial implementation of the scheme "Improvement of Transport facilities in Siliguri Area" owing to late receipt of administrative approval.

(iii) The following is a case of net budgeting and the eventual saving under it contributed largely to the overall saving in the grant :—

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

E—SUSPENSE CHARGES—

S	..	10.00	}	10.22	-46.10	-56.32
R	..	0.22				

Although gross system of voting was introduced in the State from 1963-64, the provision under this group-head continued to be on the net basis. The minus expenditure of Rs. 46.10 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. 3,82.56 lakhs.

Reasons for the final saving of Rs. 56.32 lakhs are awaited.

(iv) The expenditure under this grant includes (—)Rs. 46.10 lakhs (net) 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 1971-72 are given below :—

Detailed units	Opening balance Debit+ Credit—	Debits	Credits	Net actuals	Closing balance Debit+ Credit—
	(In lakhs of rupees)				
Purchases	-75.15	10.62	3,30.13	-3,19.51	-3,94.66
Stock	+85.03	38.76	28.68	10.08	+95.11
Miscellaneous Public Works Advances	+1,18.86	2,87.08	23.75	2,63.33	+3,82.19
Total ..	+1,28.74	3,36.46	3,82.56	-46.10	+82.64

Grant No. 33—Irrigation.

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major heads "42—Multipurpose River Schemes", "43—Irrigation, Navigation, Embankment and Drainage Works (Commercial)", "44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)", "98—Capital Outlay on Multipurpose River Schemes", "99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)" and "100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)."			
	Rs.		
Voted—			
Original ..	18,35,70,000	23,26,37,000	26,32,73,726
Supplementary ..	4,90,67,000		
			+3,06,36,726
Amount surrendered during the year (March 1972)			
	..	..	1,89,28,000
Charged—			
Original ..	20,000	79,691	2,964
Supplementary ..	59,691		
			-76,727
Amount surrendered during the year			

Notes and comments—

(i) Expenditure exceeded the voted grant by Rs. 3,06,36,726 which requires regularisation.

(ii) Excess of Rs. 3,06.37 lakhs was the net result of final excess of Rs. 7,09.95 lakhs under 79 sub-heads partly counterbalanced by final saving of Rs. 2,14.30 lakhs under 69 other sub-heads and surrender of Rs. 1,89.28 lakhs on 30th March 1972.

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

(iii) Surrender of Rs. 1,89.28 lakhs made on the last working day of the financial year proved wrong in view of the eventual excess.

(iv) Expenditure under the grant includes Rs. 2,86.25 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	} 65.43	} 2,84.73
S ..	20.00		
R ..	-4.57			+2,19.30

Reasons for the final excess of Rs. 2,19.30 lakhs (more than three times the provision) are awaited.

“98—Capital Outlay on Multipurpose River Schemes.”**DEVELOPMENT SCHEMES—****Fourth Five-Year Plan—****2. Kangsabati Reservoir Project—**

Works—	2,56.00	4,31.03	+1,75.03
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Reasons for the excess are awaited.

In the previous year, the excess under this group-head was Rs. 1,35.26 lakhs over the provision of Rs. 2,31.90 lakhs.

“99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial).”**B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—****Development Schemes—****(a) Fourth Five-Year Plan—**

O ..	1,30.89	} 1,56.68	} 2,46.21
R ..	25.79			+89.53

The total excess of Rs. 1,15·32 lakhs (88 percent of the provision) was mainly the net result of excess of Rs. 1,27·88 lakhs under five major schemes partly counter-balanced by saving of Rs. 14·13 lakhs under three other major schemes as shown below :—

(a) The following major schemes contributed to the excess :

Serial no.	Scheme	Provision (In lakhs of rupees)	Excess	Brief reasons for the excess
1.	Resuscitation of river Kalighye	15·00	61·05	Inadequate provision in the original budget for the volume of works undertaken.
2.	Lower Damodar Drainage Scheme (Phase II).	25·00	42·63	Better progress of work than anticipated at the budget stage.
3.	Nowi Basin Drainage Scheme in 24-Parganas.	20·00	15·04	Larger expenditure to cope with the canal works taken up.
4.	Sealdahgong Basin Drainage Scheme in 24-Parganas.	10·00	3·83	Ditto.
5.	East Mograhat Drainage Scheme.	15·00	5·33	Reasons are awaited.

(b) Saving of Rs. 14·13 lakhs occurred under the following schemes :

Serial no.	Scheme	Provision (In lakhs of rupees)	Saving	Reasons for the saving
1.	Three drainage schemes for relieving drainage congestion of Ghatal area.	9·89	7·14	Slow progress of work due to non-availability of land and high tendered rates.
2.	Dubda Basin Drainage Scheme.	10·00	4·07	Partial implementation owing to public opposition.
3.	Construction of 100 Nos. drainage sluices in the Sunderhans.	15·00	2·92	Reasons are awaited.

(vi) Substantial excess occurred also under :—

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—

1. Mayurakshi Reservoir Project—

II—Barrage and Irrigation—

Works—

O	..	7.40	}	17.03	17.44	+0.41
R	..	9.63				

Reasons for the total excess of Rs. 10.04 lakhs (136 per cent of provision) are awaited.

“42—Multipurpose River Schemes.”

C—OTHER REVENUE EXPENDITURE—

(i)—Mayurakshi Reservoir Project—

Maintenance and Repairs—

O	..	25.00	}	35.00	34.97	—0.03
R	..	10.00				

The net excess of Rs. 9.97 lakhs was due to payment of increased wages to work-charged personnel.

(ii) Damodar Valley Project—

Irrigation and Barrage—

Establishment—

O	..	18.00	}	24.37	24.10	—0.27
R	..	6.37				

Reasons for providing additional funds of Rs. 6.37 lakhs by reappropriation on 30th March 1972 are awaited.

“98—Capital Outlay on Multipurpose River Schemes.”

Development Schemes—

Fourth Five-Year Plan—

2. Kangsabati Reservoir Project—

Establishment—	30.00	35.10	+ 5.10
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Reasons for the excess of Rs. 5.10 lakhs are awaited.

Group-head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
“42—Multipurpose River Schemes.”			
C—OTHER REVENUE EXPENDITURE—			
(i) Mayurakshi Reservoir Project—			
General Establishment—			
O .. 14.00	14.32	16.88	+2.56
R .. 0.32			

Reasons for the total excess of Rs. 2.88 lakhs are awaited.

“98—Capital Outlay on Multipurpose River Schemes.”

Development Schemes—

Fourth Five-Year Plan—

2. Kangsabati Reservoir Project—

Tools and Plant (ordinary)—	2.00	4.65	+2.65
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Reasons for excess are awaited.

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

A—IRRIGATION WORKS—

(b) Unproductive Works—

(i) Working expenses—

Revenue Establishment—

O .. 9.00	10.91	11.58	+0.67
R .. 1.91			

The total excess of Rs. 2.58 lakhs was mainly due to revision of pay scales.

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

A—IRRIGATION WORKS—

(ii) Miscellaneous Expenditure—

Other Charges—

O .. 0.03	..	2.56	+2.56
R .. -0.03			

Reasons for the final excess of Rs. 2.56 lakhs are awaited.

(vii) The above excess was partly counterbalanced by saving of the entire provision of Rs. 2,50.00 lakhs under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
“42— Multipurpose River Schemes.”			
C—OTHER REVENUE EXPEN- DITURE—			
(ii) Damodar Valley Project—			
Irrigation and Barrage—			
Payments to Damodar Valley Corpo- ration on account of net deficits on Irrigation and Flood Control under Section 37 of Damodar Valley Corporation Act—			
O ..	2,50.00	}	}
R ..	—2,50.00		

The provision of Rs. 2.50 crores for payment of State Government's share of net deficits on irrigation and flood control payable to the Damodar Valley Corporation was made in anticipation of a grant of equivalent amount from Government of India. The State Government, however, could not make the payment owing to non-receipt of the grant.

In the preceding three years also, the entire provision of Rs. 4.00 crores remained unutilised.

(viii) Substantial provision remained unutilised also under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
“44—Irrigation, Navigation, Em- bankment and Drainage Works (Non-Commercial).”			
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
(iii) Development Schemes—			
(a) Fourth Five-Year Plan—			
O ..	37.14	}	} 16.33 15.29 —1.04
R ..	—20.81		

Out of the withdrawal of Rs. 20.81 lakhs by reappropriation on 30th March 1972, Rs. 10.95 lakhs were due to partial execution of work in West Dinajpur district owing to border troubles (Rs. 9.72 lakhs) and non-execution of soil conservation works in Lish and River Ghish catchments on account of non-receipt of administrative approval (Rs. 1.23 lakhs). Reasons for the balance withdrawal of Rs. 9.86 lakhs and the final saving of Rs. 1.04 lakhs are awaited.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
“98—Capital Outlay on Multi-purpose River Schemes.”			
Development Schemes—			
Fourth Five-Year Plan—			
2. Kangsabati Reservoir Project—			
Tools and Plant (special) —	10·00	—8·00	—18·00

The minus expenditure of Rs. 8·00 lakhs was due to realisation of hire charges of special tools and plant from other divisions of the Project.

In the preceding two years, there were minus expenditures of Rs. 27·72 lakhs (1970-71) and Rs. 33·93 lakhs (1969-70) due to the same reason.

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

A—IRRIGATION WORKS—

(iii) Development Schemes—

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

O	..	20·30	}	17·79	4·43	—13·36
R	..	—2·51				

Reasons for the total saving of Rs. 15·87 lakhs (78 percent of the provision) are awaited.

In the previous year the saving was Rs. 11·22 lakhs out of the provision of Rs. 15·00 lakhs.

“42—Multipurpose River Schemes.”

C—OTHER REVENUE EXPENDITURE—

(ii) Damodar Valley Project—

Irrigation and Barrage—

Maintenance and Repairs—

O	..	70·00	}	58·20	55·22	—2·98
R	..	—11·80				

Reasons for the withdrawal of Rs. 11·80 lakhs by reappropriation on 30th March 1972 and for the final saving of Rs. 2·98 lakhs are awaited.

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	..	19.39	} 16.66	9.76	—6.90
R	..	—2.73			

Withdrawal of Rs. 2.73 lakhs by reappropriation on 30th March 1972 was mainly due to stoppage of minor irrigation works owing to non-receipt of cement, non-adjustment of land acquisition costs and non-implementation of Basantibati irrigation scheme. Reasons for the final saving of Rs. 6.90 lakhs are awaited.

“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	} 16.21	12.79	—3.42
R	..	0.01			

Reasons for the final saving of Rs. 3.42 lakhs are awaited.

In the previous year the saving was Rs. 3.69 lakhs out of the provision of Rs. 15.70 lakhs.

(ix) Under the following, provision of additional funds by reappropriation on the last working day of the financial year proved unnecessary:—

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	..	84.00	} 1,01.06	74.59	—26.47
R	..	17.06			

Rupees 17·06 lakhs were provided by reappropriation due to creation of posts for the newly created North Bengal Flood Enquiry Commission and Metropolitan Drainage Circle. Reasons for the eventual saving of Rs. 26·47 lakhs are awaited.

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

Tools and Plant—

O	..	6·00	} 10·03	4·01	—6·02
R	..	4·03			

Provision of Rs. 4·03 lakhs by reappropriation was attributed to purchase of tools and plant for the newly created divisions in North Bengal. Reasons for the final saving of Rs. 6·02 lakhs are awaited.

“42—Multipurpose River Schemes.”

C—OTHER REVENUE EXPENDITURE—

(i) Mayurakshi Reservoir Project—

Establishment—

Revenue Establishment—

O	..	14·00	} 17·07	13·83	—3·24
R	..	3·07			

Reasons for the provision of Rs. 3·07 lakhs by reappropriation and for the eventual saving of Rs. 3·24 lakhs are awaited.

In the previous year also, provision of additional funds of Rs. 2·03 lakhs by reappropriation proved unnecessary.

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

A—IRRIGATION WORKS—

(ii) Miscellaneous Expenditure—

Establishment—

O	..	18·00	} 20·24	17·43	—2·81
R	..	2·24			

Reasons for providing Rs. 2·24 lakhs by reappropriation and for the final saving of Rs. 2·81 lakhs are awaited.

(x) In the following cases, withdrawal of funds by reappropriation on 30th March 1972 proved wrong in view of eventual excess :—

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—

(a) Fourth Five-Year Plan—

O	..	1,26.39	}	1,04.39	1,33.56	+29.17
R	..	-22.00				

Withdrawal of Rs. 22.00 lakhs was mainly due to the keeping in abeyance of the scheme “Construction of an embankment along left bank of River Subarna-rekha” (Rs. 16.00 lakhs) and partial execution of flood control schemes (Rs. 7.00 lakhs). Reasons for the eventual excess of Rs. 29.17 lakhs are awaited.

“42—Multipurpose River Schemes.”

C—OTHER REVENUE EXPENDITURE—

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

O	..	10.00	}	1.24	24.78	+23.54
R	..	-8.76				

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

A—IRRIGATION WORKS—

(ii)—Miscellaneous Expenditure—

Suspense—

O	..	10.00	}	4.74	21.87	+17.13
R	..	-5.26				

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

“42—Multipurpose River Schemes.”

C—OTHER REVENUE EXPENDITURE—

(i)—Mayurakshi Reservoir Project—

Suspense—

O	..	2.50	}	0.25	3.17	+2.92
R	..	-2.25				

In the foregoing three cases, reasons for withdrawal of funds by reappropriation and for the final excess are awaited.

In the previous year also, withdrawal of funds by reappropriation proved wrong under these cases.

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

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

“98—Capital Outlay on Multipurpose River Schemes.”

Development Schemes—

Fourth Five-Year Plan—

2. Kangsabati Reservoir Project—

Suspense—	5.00	19.20	+14.20
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1. Mayurakshi Reservoir Project—

II—Barrage and Irrigation—

Suspense—

O	..	0.45	}	0.36	-2.64	-3.00
R	..	-0.09				

The provisions under these two group-heads were net. The Department has been following the net system of voting for suspense transactions in these and some other cases, though the gross voting system has been adopted in the State from 1963-64 (including suspense transactions under grant nos. 21 and 34 and a portion under this grant).

The minus expenditure of Rs. 2.64 lakhs under the latter group-head 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 were Rs. 15.43 lakhs.

Reasons for the final excess of Rs. 14·20 lakhs in the case of former and for the final saving of Rs. 3·00 lakhs in the case of latter 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 amongst the major heads to which the cost of work is chargeable in proportion to the works outlay, excluding outlay on works executed by special establishments.

Similarly, 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 1971-72 :—

Major head	Establishment	Tools and plant
(In lakhs of rupees)		
43—Irrigation, etc. (Commercial)	6·86	0·65
44—Irrigation, etc. (Non-Commercial)	1,47·92	14·18
99—Capital Outlay, etc. (Commercial)	62·65	6·48
100—Capital Outlay, etc. (Non-Commercial)	21·46	1·79
42—Multipurpose River Schemes	0·62	..
98—Capital Outlay on Multipurpose River Schemes	1·23	..
Total	2,40·74	23·10

(xiii) **Review of the establishment and tools and plant charges of the Irrigation and Waterways Department :** The gross charges of establishment and tools and plant of the Irrigation and Waterways Department during the year, excluding those incurred on special establishment entertained for River Research Institute and Mayurakshi and Kangsabati Reservoir Projects as well as for collection of revenue, were Rs. 1,65·74 lakhs and Rs. 16·95 lakhs respectively i.e. 14·2 percent and 1·5 percent respectively of the total works outlay of Rs. 11,66·53 lakhs.

Rupees 40·31 lakhs and Rs. 5·59 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. 1,25.43 lakhs and Rs. 11.36 lakhs respectively (10.8 percent and 1.0 percent respectively of the total works outlay). The percentages of net establishment and tools and plant charges to works outlay for 1969-70, 1970-71 and 1971-72 are given in the following table.

Year	Works outlay	Establishment charges	Percentage to works outlay	Tools and plant charges	Percentage to works outlay
Major head					
(In lakhs of rupees)					
43—Irrigation					
1969-70 ..	41.15	9.20	22.3	0.92	2.2
1970-71 ..	35.00	8.29	23.7	0.83	2.4
1971-72 ..	32.97	6.86	20.8	0.65	2.0
44—Irrigation					
1969-70 ..	6,10.38	36.72	6.0	4.95	0.8
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
99—Capital Outlay					
1969-70 ..	1,57.30	49.47	31.4	3.13	2.0
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
100—Capital Outlay					
1969-70 ..	33.69	6.73	20.0	0.61	1.8
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

(xiv) **Suspense** : The expenditure in the grant includes (—) Rs. 0.84 lakh (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 1971-72 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 amount.

The transactions under each unit of suspense in 1971-72 are given below : —

Major heads and detailed units	Opening balance Debit+ Credit—	Debits	Credits	Net actuals	Closing balance Debit+ Credit—
(In lakhs of rupees)					
42—Multipurpose River Schemes—					
C—OTHER REVENUE EXPENDITURE—					
Mayurakshi Reservoir Project—					
Purchases ..	+2.99	1.36	1.68	-0.32	+2.67*
Stock	+1.51	1.81	1.42	0.39	+1.90
Miscellaneous Public Works Advances ..	-0.47	..	..	..	-0.47*
Total ..	+4.03	3.17	3.10	0.07	+4.10
Damodar Valley Project—					
Purchases ..	-8.86	7.09	13.31	-6.22	-15.08
Stock	+2.89	13.67	10.02	3.65	+6.54
Miscellaneous Public Works Advances ..	+3.40	4.02	2.59	1.43	+4.83
Total ..	-2.57	24.78	25.92	-1.14	-3.71

Major heads and detailed units	Opening balance Debit + Credit —	Debits	Credits	Net actuals	Closing balance Debit + Credit —
(In lakhs of rupees)					
44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—					
Purchases	—89·60	78·50	1,43·04	—64·54	—1,54·14
Stock	+34·81	58·10	50·69	7·41	+42·22
Miscellaneous Public Works Advances ..	+33·05	1,70·00	1,29·20	40·80	+73·85
Total ..	—21·74	3,06·60	3,22·93	—16·33	—38·07
98—Capital Outlay on Multipurpose River Schemes—					
1. Mayurakshi Reservoir Project—					
(a) Dam and Reservoir—					
Purchases	—6·95	0·61	0·61	..	—6·95
Stock	—0·68	0·38	0·38	..	—0·68*
Miscellaneous Public Works Advances ..	+26·90	..	..	..	+26·90
Total ..	+19·27	0·99	0·99	..	+19·27
(b) Barrage and Irrigation—					
Purchases	—8·75	3·22	7·62	—4·40	—13·15
Stock	+3·05	9·49	7·80	1·69	+4·74
Miscellaneous Public Works Advances ..	+13·01	0·08	0·01	0·07	+13·08
Total ..	+7·31	12·79	15·43	—2·64	+4·67
2. Kangsabati Reservoir Project—					
Purchases	—1,91·88	40·43	69·42	—28·99	—2,20·87
Stock	+1,32·02	79·97	68·82	11·15	+1,43·17
Miscellaneous Public Works Advances ..	+9·73	42·13	5·09	37·04	+46·82
Total ..	—50·08	1,62·53	1,43·33	19·20	—30·88

*Reasons for debit balance under "Purchases" and credit balance under "Stock" and "Miscellaneous Public Works Advances" are under examination.

Grant No. 34—Public Works.

99

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head "50—Public Works."				
	Rs.			
Voted—				
Original	.. 15,97,18,000	} 21,14,78,000	26,29,03,153	+5,14,25,153
Supplementary	.. 5,17,60,000			
Amount surrendered during the year (March 1972)	.. ..	..	..	345
Charged—				
Original	.. 20,78,000	} 20,78,000	22,36,908	+1,58,908
Supplementary	.. ..		
Amount surrendered during the year (March 1972)	.. ..	..	..	1,25,300

Notes and comments—

Voted grant

(i) Excess of Rs. 5,14,25,153 over the grant requires regularisation.

In the preceding year, the expenditure exceeded the grant by Rs. 61.04 lakhs.

(ii) Excess of Rs. 5,14.25 lakhs was the net result of final excess of Rs. 6,70.64 lakhs under 16 sub-heads partly counterbalanced by final saving of Rs. 1,56.39 lakhs under 24 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)	
I—SUSPENSE—	.. ..	5,25.00	8,84.78	3,59.78

The excess of Rs. 3,59.78 lakhs was mainly due to purchase of materials not anticipated at the budget stage.

D—REPAIRS—

O	.. 4,69.30	} 10,37.01	11,79.19	+1.42.18
S	.. 5,17.60			
R	.. 50.11			

The supplementary grant of Rs. 5,17.60 lakhs was obtained in March 1972 for restoration of flood-damaged roads, etc., and the additional provision of Rs. 50.11 lakhs made by reappropriation in the same month was for meeting

larger expenditure on maintenance of buildings not adequately provided for in the budget, and payment of taxes at enhanced rate to local bodies. The final excess of Rs. 1,42.18 lakhs was the net result of excess of Rs. 2,26.01 lakhs mainly due to execution of emergent repair works not foreseen at the budget stage, and adjustment towards the end of the year of debits raised by the Defence Department for expenditure on border roads, partly offset by saving of Rs. 83.83 lakhs due to partial execution/non-execution of flood damage repair works for want of materials (Rs. 80.36 lakhs) and less payment of taxes owing to non-submission/delayed submission of claims by municipalities (Rs. 3.47 lakhs).

In the preceding two years the excess under this group-head was Rs. 1,65.90 lakhs (1970-71) and Rs. 2,74.95 lakhs (1969-70).

(iv) Substantial excess occurred also under :—

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—	25.00	47.24	+22.24
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Reasons for the excess of Rs. 22.24 lakhs (89 percent of the provision) are awaited.

F—TOOLS AND PLANT—

O .. 26.00	} 33.62	38.54	+4.92
R .. 7.62			

The total excess of Rs. 12.54 lakhs was due to higher running and maintenance charges of vehicles as a result of increased cost of labour, fuel, tools and plant.

A—ORIGINAL WORKS—

Buildings—

A-5—Other taxes and duties—

O	} 4.63	4.00	-0.63
R .. 4.63			

Reasons for the net excess of Rs. 4.00 lakhs are awaited.

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

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

J—TRANSFER OF GRANTS FOR ROAD DEVELOPMENT TO THE DEPOSIT HEAD "SUBVENTION FROM CENTRAL ROAD FUND"—

	95.30	46.28	-49.02
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The actuals represent the amount of subvention received by the State Government from the Central Road Fund.

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

K—DEVELOPMENT SCHEMES—

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

O	..	21·00	} 15·00	14·04	-0·96
R	..	-6·00			

Reasons for the total shortfall of Rs. 6·96 lakhs are awaited.

A—ORIGINAL WORKS—

Buildings—

A-7—Administration of Justice—

O	..	6·25	} 3·78	2·53	-1·25
R	..	-2·47			

The total saving of Rs. 3·72 lakhs (60 percent of the provision) was mainly due to less progress of work than anticipated and non-execution/partial execution of works as a result of non-selection/delayed selection of contractors, submergence of the work-site and non-finalisation/delayed finalisation of works programme and tenders.

A-6—General Administration—

O	..	6·96	} 3·98	3·32	-0·66
R	..	-2·98			

The total saving of Rs. 3·64 lakhs was mainly due to non-payment of final bills of contractors on account of non-finalisation of tenders, and non-execution/partial execution of works as a result of non-finalisation/delayed finalisation of tenders and works programme, non-taking up of electrical work owing to delay in completion of structural work and non-receipt/late receipt of administrative approval, electricity supply and possession of land.

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

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

B—ORIGINAL WORKS—

Communications—

O	..	1,68·10	} 1,17·25	1,58·88	+41·63
R	..	-50·85			

Withdrawal of Rs. 50.85 lakhs by reappropriation in March 1972 was the net result of withdrawal of Rs. 65.85 lakhs due to non-execution/partial execution of works as a result of non-receipt/delayed receipt of materials, administrative approval and possession of land (Rs. 43.22 lakhs), and less expenditure on works (Rs. 22.63 lakhs), reasons for which are awaited, partly offset by additional provision of Rs. 15.00 lakhs in anticipation of larger expenditure due to better progress of work connected with construction of lateral roads.

This converted the actual saving of Rs. 9.22 lakhs into a final excess of Rs. 41.63 lakhs, which was mainly due to adjustment of debits raised by the Defence Department for expenditure on border roads (Rs. 54.34 lakhs), partly counterbalanced by saving under some other works.

Charged appropriation

(i) Excess of Rs. 1,58,908 over the charged appropriation requires regularisation.

(ii) Excess of Rs. 1.59 lakhs was the net result of final excess of Rs. 3.03 lakhs under 4 sub-heads, partly counterbalanced by final saving of Rs. 0.19 lakh under 3 other sub-heads and surrender of Rs. 1.25 lakhs.

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

(iii) Excess which occurred mainly under "I—Suspense" relating to Governor's Estate was due to adjustment of more debits under "Purchases" than anticipated.

(iv) **Review of establishment and tools and plant charges of the Public Works Department:** Gross establishment and tools and plant charges during 1971-72 were Rs. 1,98.12 lakhs and Rs. 38.56 lakhs respectively (15 percent and 3 percent respectively of the total works outlay of Rs. 13,31.39 lakhs).

Rupees 51.17 lakhs and Rs. 4.69 lakhs were recovered as establishment and tools and plant charges respectively for works done on behalf of private parties and other Departments and Governments.

The percentages of net establishment and tools and plant charges to works outlay for 1969-70, 1970-71 and 1971-72 are compared below:—

Year	Works outlay	Establishment charges	Percentage to works outlay	Tools and plant charges	Percentage to works outlay
(In lakhs of rupees)					
1969-70	12,99.50	1,57.98	12	23.29	2
1970-71	11,00.19	1,50.78	14	28.08	2
1971-72	13,31.39	1,46.95	11	33.87	3

(v) **Subvention from Central Road Fund:** The additional revenue realised from increase in excise duties on motor spirit is credited to a fund constituted by the Government of India. From this fund subventions are made to State 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. 41.27 lakhs booked under “B—Original Works—Communications”, which was met from the deposit account. Rupees 46.28 akhs were received during the year as subvention from Central Road Fund. The balance at the credit of the fund on 31st March 1972 was Rs. 31.90 lakhs.

An account of the transactions of the fund is given in statement no. 16 of Finance Accounts 1971-72.

(vi) **Suspense** : The expenditure in the grant includes Rs. 8,87.25 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.

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 ..	—12,71.05	2,64.27	5,57.95	—15,64.73
Stock ..	+2,15.39	4,27.21	3,97.79	+2,44.81
Miscellaneous Public Works Advances ..	+3,35.40	1,93.30	1,98.01	+3,30.69
Total (A) ..	—7,20.26	8,84.78	11,53.75	—9,89.23
Charged—				
Purchases ..	—0.67	1.71	2.12	—1.08
Stock ..	+0.09	0.67	0.45	+0.31
Miscellaneous Public Works Advances ..	+0.61	0.06	0.04	+0.66
Total (B) ..	+0.03	2.47	2.61	—0.11
Grand Total (A)+(B) ..	—7,20.23	8,87.25	11,56.36	—9,89.34

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major heads "51-A—Greater Calcutta Development Scheme" and "106-A—Capital Outlay on Greater Calcutta Development Scheme."				
	Rs.			
Voted—				
Original	.. 10,01,18,000	} 10,99,13,000	3,72,64,746	-7,26,48,254
Supplementary	.. 97,95,000			
Amount surrendered during the year	..	..	..	..
Charged—				
Original	.. ..	} 28,802	..	-28,802
Supplementary	.. 28,802			
Amount surrendered during the year	..	..	..	..

Notes and comments—

(i) The unutilised provision of Rs. 7,26.48 lakhs (66 percent of the provision) remained unsundered.

In the previous year unutilised provision of Rs. 54.52 lakhs remained unsundered.

(ii) In view of the saving, supplementary grant of Rs 97.95 lakhs obtained towards the end of the year for meeting larger expenditure on development scheme was unnecessary.

(iii) Under the following, provision made for the schemes of various municipalities within the Calcutta Metropolitan Development and Calcutta Metropolitan District Development areas remained unutilised wholly or to a substantial extent. Of the total saving of Rs. 7,32.44 lakhs in the following schemes, saving of Rs. 4,24.44 lakhs was due to release of assistance in the shape of loans in the first instance (a post-budget decision) pending final decision on the mode of their adjustment either as grant or as loan, to the Calcutta Metropolitan Development Authority entrusted with the execution of the schemes for development of Greater Calcutta according to their plan and programme approved by the Planning Commission. Reasons for the remaining saving of Rs. 3,08.00 lakhs under "A (iii) 2— Bustee Improvement Scheme in the Calcutta Metropolitan Area" (Rs. 2, 00.00 lakhs), "B (iii) 1—Expenditure connected with the Calcutta Metropolitan District Development Scheme" (Rs. 60.00 lakhs) and "A (iii) 1—Expenditure connected with the Calcutta Metropolitan District Development Scheme" (Rs. 48.00 lakhs) are awaited.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—	
"51-A—Greater Calcutta Development Scheme."				
A—DEVELOPMENT SCHEMES—				
A(iii)—Schemes Outside the Plan—				
A(iii)2—Bustee Improvement Scheme in the Calcutta Metropolitan Area—	..	5,00.00	3,00.00	-2,00.00

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)6—Traffic Operation Plan for Calcutta—			
O .. 20·00	1,17·95	..	-- 1,17·95
S .. 97·95			
B(iii)—Schemes Outside the State Plan—			
B(iii)1—Expenditure connected with the Calcutta Metropolitan District Development Schemes—			
	60·00	..	—60·00
“51-A—Greater Calcutta Development Scheme.”			
A—DEVELOPMENT SCHEMES—			
A(i)—Fourth Five-Year Plan—			
A(i)(a)—Special Projects—			
A(i)(a)4—Emergency Water Supply Schemes—			
	54·05	1·50	—52·55
A(iii)—Schemes Outside the Plan—			
A(iii)1—Expenditure connected with the Calcutta Metropolitan District Development Scheme—			
	60·00	12·00	—48·00
A(i)(a)3—Garbage removal and disposal in Calcutta and Howrah—			
	40·00	..	—40·00
“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—Improvement of Traffic conditions near Howrah Railway Station area—			
	28·00	..	—28·00

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
B(i)(a)15—Eastern Metropolitan By-Pass (Narikeldanga Main Road to link road to Rash Behari Avenue along the link connectors)—	25.00	..	—25.00
B(i)(a)8—Remodelling and improvement of Calcutta Drainage Out-fall system from Bantola-Kulti—	21.00	1.14	—19.86
B(i)(a)7—Underground Drainage Scheme for part of Cossipore-Dum Dum area—	16.00	..	—16.00
B(i)(a)1—Drainage Schemes—	15.00	..	—15.00
B(i)(a)17—Other Schemes—	15.79	2.31	—13.48
B(i)(a)9—Improvement of Tolly's Nullah—	13.00	..	—13.00
B(i)(a)4—Work-cum-living Centre at Manicktolla—	12.50	..	—12.50
B(i)(a)12—Howrah Drainage Improvements—Interceptor Storm Drain—	10.00	..	—10.00
B(i)(a)13—Manikhali Basi Drainage (Feeder Channels)—	10.00	..	—10.00
B(i)(a)14—Churial Basin Drainage—	10.00	..	—10.00
B(i)(a)16—Remodelling of Kestopur-Bhangar Kata Khal—	10.00	..	—10.00
B(i)(a)10—Development of Gas Distribution system in Calcutta—	12.00	2.80	—9.20
"51-A—Greater Calcutta Development Scheme."			
A—DEVELOPMENT SCHEMES—			
A.—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—	7.17	..	—7.17
A(i)(a)1—Water Supply Scheme in the South Dum Dum Municipality—	6.67	..	—6.67

Grant No. 35—Greater Calcutta Development Scheme—concl'd.

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Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupee)			
“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)3—Scheme for improvement of traffic circulation in Scaldah Station area— ..	10.00	5.18	—4.82
B(i)(a)5—Calcutta-Dum Dum Super-highway— ..	10.00	6.76	—3.24

(iv) Under the following, substantial excess remained uncovered in spite of overall saving of Rs. 7,26.48 lakhs in the grant :—

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)11—Organisational Expenses of C.M.P.O.— ..	35.00	40.96	+5.96

The eventual excess of Rs. 5.96 lakhs was attributed to revision of pay scales and creation of additional divisions under Calcutta Metropolitan Planning Organisation.

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	19,70,000	19,54,775	—2,98,225
Supplementary	2,83,000		
Amount surrendered during the year (March 1972) .. .. .	..	..	4,37,531

Notes and comments—

Saving occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A—CHARGES FOR POOLED LAUNCHES—			
O .. 11.93	10.62	12.34	+1.72
S .. 2.83			
R .. -4.14			

The net saving of Rs. 2.42 lakhs was due to non-payment of repair bills, the scrutiny of which could not be completed in time.

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

	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."			
Original Rs. 95,16,000	95,16,000	86,91,129	-8,24,871
Supplementary			
Amount surrendered during the year (March 1972) .. ..	..	..	7,04,000

Notes and comments—

Provision remained wholly unutilised under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
"114—Capital Outlay on Road and Water Transport Schemes."			

D—DEVELOPMENT SCHEMES—

D(a)—Fourth Five-Year Plan—

D(a)(ii)—Inland Water Transport—

O .. 2.70	0.37	..	-0.37
R .. -2.33			

Non-utilisation of the entire provision was mainly due to non-purchase of one launch, motors and other fittings for launches on account of non-finalisation of the acquisition procedure.

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head "64—Famine Relief."				
	Rs.			
Original	.. 4,57,43,000	} 21,22,40,000	20,18,92,977	-1,03,47,023
Supplementary	.. 16,64,97,000			
Amount surrendered during the year (March 1972)	..	..	..	41,28,653

Notes and comments—

(i) Out of the saving of Rs. 1,03.47 lakhs in the grant, Rs. 62.18 lakhs remained unsurrendered.

(ii) In the following cases, provision remained unutilised wholly or to a substantial extent and supplementary grant obtained towards the end of the year for meeting the cost of large scale relief operations necessitated by the heavy floods in West Bengal during July-August 1971 proved unnecessary/largely excessive :—

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	..	2.00	} 69.92	30.40	-39.52
S	..	67.92			

Reasons for the final saving of Rs. 39.52 lakhs (57 percent of the provision) are awaited.

In the previous year, the saving under this group-head was Rs. 16.74 lakhs (Provision : Rs. 40.00 lakhs).

A(1)—Salaries and Establishment—**A(1)(c)—Expenses on Public Health measures in flood-affected areas—**

O	..	0.10	} 50.00	14.04	-35.96
S	..	49.90			

Reasons for non-utilisation of Rs. 35.96 lakhs (72 percent of the provision) are awaited.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A(4)—Rehabilitation Programme—			
A(4)(c)—Artisans' Relief and Rehabilitation—			
O .. 1.50	45.45	25.79	-19.66
S .. 43.00			
R .. 0.95			

Reasons for the net saving of Rs. 18.71 lakhs are awaited.

A(2)—Gratuitous Relief—

A(2)(16)—Grants-in-aid for repair, reconstruction of educational institutions affected by floods, landslides—

S .. 80.00	80.00	65.36	-14.64
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The saving of Rs. 14.64 lakhs was due to less payment of grants to the educational institutions in the flood-affected areas owing to less demand.

A(1)—Salaries and Establishment—

A(1)(i)—Deep Tubewell Irrigation in flood-affected areas—

O .. 13.00	19.00	11.45	-7.55
S .. 10.00			
R .. -4.00			

Reasons for the surrender of Rs. 4.00 lakhs made on the 30th March 1972 and for the final saving of Rs. 7.55 lakhs are awaited.

In the previous year, the entire provision of Rs. 43.00 lakhs obtained by supplementary grant remained unutilised under this group-head.

A(1)(j)—Scheme for sinking filter points (shallow tubewells) in flood affected areas—

O .. 30.00	39.90	39.26	-0.64
S .. 16.50			
R .. -6.60			

Reasons for the total saving of Rs. 7.24 lakhs are awaited.

Group-head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
A(2)—Gratuitous Relief—			
A(2)(14)—Grants-in-aid for remission of examination fees for students affected by drought/flood/landslides, etc.—			
O ..	0.05	}	4.44 ..
S ..	4.39		
			-4.44

Reasons for non-utilisation of the entire provision are awaited.

A(3)—Miscellaneous—

A(3)(iii)—Expenditure in connection with Food for Works Projects in collaboration with C. A. R. E.—

O ..	1.00	}	1.90	0.93	-0.97
S ..	3.80				
R ..	-2.90				

Reasons for the total saving of Rs. 3.87 lakhs are awaited.

(iii) Substantial excess remained uncovered under :—

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

A—FAMINE RELIEF—

A(1)—Salaries and Establishment—

A(1)(a)—Isolated Workhouse and normal relief operations—

O ..	72.62	}	1,66.37	2,90.68	+1,24.31
S ..	88.38				
R ..	5.37				

Out of the total excess expenditure of Rs. 1,29.68 lakhs (81 percent of the total provision) funds for additional expenditure of Rs. 5.37 lakhs were provided by reappropriation on 30th March 1972 for adjustment of book-debit bill for air-lifting of foodgrains in flood-affected areas not provided for in the budget. Reasons for the remaining excess of Rs. 1,24.31 lakhs are awaited.

In the previous year, excess of Rs. 1,17.99 lakhs remained uncovered under this group-head.

A(2)—Gratuitous Relief—

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

S ..	45.00	45.00	49.63	+4.63
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Reasons for the eventual excess of Rs. 4.63 lakhs are awaited.

(iv) The following is a case of unnecessary provision of additional funds by re-appropriation :—

Group-head			Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)		
A(2)—Gratuitous Relief—					
A(2)(3)—Doles in cash and kind—					
O	..	30.00	} 7,52.91	6,67.94	—84.97
S	..	6,40.00			
R	..	82.91			

Rupees 82.91 lakhs were provided by reappropriation on the last working day of the financial year for purchase of food grains for distribution among the flood-affected people and for payment of grants in cash to them. Reasons for the eventual saving of Rs. 84.97 lakhs are awaited.

(v) In the following case, withdrawal of funds by reappropriation was largely excessive in view of the eventual excess :—

Group-head			Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)		
A(3)—Miscellaneous—					
A(3)(i)—Expenditure on Relief Works—					
O	..	1,30.00	} 1,79.41	1,94.98	+15.57
S	..	70.00			
R	..	—20.59			

Reasons for withdrawal of Rs. 20.59 lakhs by reappropriation on the 30th March 1972 and for the eventual excess of Rs. 15.57 lakhs are awaited.

(vi) **West Bengal Famine Insurance Fund** : The expenditure in the grant includes Rs. 80 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 the 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 1971-72 Rs. 80 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 1972 was Rs. 20.07 lakhs in investment and Rs. 8.03 lakhs in cash.

An account of the transactions of the fund is given in statement no. 16 of Finance Accounts 1971-72

		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	..	3,72,37,000	} 3,74,98,000	4,08,24,843
Supplementary	..	2,61,000		
Amount surrendered during the year		..	..	..
Charged—				
Original	..	4,81,000	} 5,55,000	6,43,087
Supplementary	..	75,000		
Amount surrendered during the year		..	..	..

Notes and comments—**Voted grant**

(i) Excess of Rs. 33,26,843 over the grant requires to be regularised.

(ii) Excess of Rs. 33.27 lakhs was the net result of final excess of Rs. 38.59 lakhs under nine sub-heads partly counterbalanced by final saving of Rs. 5.32 lakhs under ten 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)			
"65—Pensions and Other Retirement Benefits."			

A—SUPERANNUATION AND RETIRED ALLOWANCES—

O	..	2,85.10	} 2,88.26	3,22.40	+34.14
S	..	2.06			
R	..	1.10			

Additional provision of Rs. 2.06 lakhs made by supplementary grant in March 1972 for meeting increased pensionary charges proved largely inadequate. Excess was mainly due to increase in the number of pensioners, payment of additional *ad hoc* increase and adjustment of more debits than anticipated in respect of pensions paid in other States.

Charged appropriation

(i) Excess of Rs. 87,087 over the appropriation also requires to be regularised.

(ii) Excess of Rs. 0.87 lakh was the net result of final excess of Rs. 0.93 lakh under two sub-heads partly counterbalanced by final saving of Rs. 0.06 lakh under two other sub-heads.

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

(iii) The excess was due to payment of decretal arrear dues of a retired High Court Judge.

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

			Total grant	Actual expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
Major head "67—Privy Purses and Allowances of Indian Rulers."					
		Rs.			
Original ..	..	27,000	} 27,000	6,385	-20,615
Supplementary ..	..	..	
Amount surrendered during the year (March 1972) ..			..	..	2,000

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 ..	..	1,17,36,000	} 1,17,36,000	1,23,13,172	+5,77,172
Supplementary ..	..	..	
Amount surrendered during the year ..			..	..	..

Notes and comments—

(i) Excess of Rs. 5,77,172 over the grant requires regularisation.

(ii) Excess of Rs. 5.77 lakhs was the net result of final excess of Rs. 7.70 lakhs under 25 sub-heads partly counterbalanced by final saving of Rs. 1.93 lakhs under 20 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—
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(In lakhs of rupees)

II—PRINTING—

F—GOVERNMENT PRESSES—

F(a)—West Bengal Government Press—

O	..	46.71	} 52.77	58.31	+5.54
R	..	6.06			

Additional funds of Rs. 6.06 lakhs provided by reappropriation on 30th March 1972 on the ground of revision of pay scales under Revision of Pay Rules, 1970 proved largely inadequate in view of the eventual excess of Rs. 5.54 lakhs, reasons for which are awaited.

In the previous year, there was an excess of Rs. 9.41 lakhs over the provision of Rs. 45.94 lakhs.

Grant No. 42—Forest.

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "70—Forest."			
Rs.			
Voted—			
Original	.. 3,26,47,000	} 3,26,47,000	2,91,69,518
Supplementary	.. ..	
Amount surrendered during the year (March 1972)	.. ..	.. ..	28,89,860
Charged—			
Original	.. ..	} 4,158	4,157
Supplementary	.. 4,158		
Amount surrendered during the year	.. ..	.. ..	.. ..

Notes and comments—

(i) Substantial provision remained unutilised under :—

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

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

O	..	28.68	} 17.87	16.67	-1.20
R	..	-10.81			

The total saving of Rs. 12.01 lakhs (42 percent of the provision) was mainly due to release of less funds by the Government of India (Rs. 6.50 lakhs) and partial execution of soil conservation work by the Agricultural Directorate in the Upper Catchment area of the Kangsabati River (Rs. 4.30 lakhs).

A—CONSERVANCY AND WORKS—**A-IV—Conservancy and regeneration—**

O	..	23.60	} 14.48	14.29	-0.19
R	..	-9.12			

The total saving of Rs. 9.31 lakhs (39 percent of the provision) was due to non-recruitment of additional staff, non-purchase of machines and equipments for supply of transmission poles for rural electrification project owing to non-finalisation of the proposal.

F—DEVELOPMENT SCHEMES—**F(i)—Fourth Five-Year Plan—**

O	..	46.48	} 43.72	38.98	-4.74
R	..	-2.76			

The total saving of Rs. 7.50 lakhs was mainly due to non-purchase of accessories for crawler tractors under the scheme for raising 75 hectares of plantations under "Economic Plantations" during 1971-72 (Rs. 4.04 lakhs), non-construction of several staff quarters in forest areas (Rs. 1.37 lakhs), less consolidation of forest boundaries in Midnapur, Bankura and Purulia districts (Rs. 1.26 lakhs) and non-shifting of saw-mills from Siliguri to New Jalpaiguri (Rs. 0.50 lakh).

A—CONSERVANCY AND WORKS—**A-V—Miscellaneous—**

O	..	20.87	} 15.57	13.84	-1.73
R	..	-5.30			

Out of the total saving of Rs. 7.03 lakhs (34 percent of the provision), Rs. 5.67 lakhs were due to less supply of sleepers to the Railways by purchase from the trade than anticipated. Reasons for the balance shortfall of Rs. 1.36 lakhs are awaited.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
B—ESTABLISHMENT—			
B—I—Pay of officers—			
O ..	11.25	5.75	5.80
R ..	-5.50			+0.05

The net saving of Rs. 5.45 lakhs (48 percent of the provision) was mainly due to posts remaining vacant and non-recruitment of additional staff, owing to non-finalisation of the proposal for supply of transmission poles for rural electrification.

(ii) Substantial excess occurred under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
B—ESTABLISHMENT—			
B—3—Allowances—			
O ..	16.95	24.78	24.78
R ..	7.83		

Excess of Rs. 7.83 lakhs (46 percent of the provision) was due to grant of dearness allowance, and payment of house rent allowance and travelling allowance at increased rates to the staff consequent on revision of pay scales.

(iii) Under the following, substantial excess remained uncovered ; there was, however, scope for providing additional funds in view of the overall saving in the grant :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
F—DEVELOPMENT SCHEMES—			
F(iii)—Annual Plan Schemes (1966-69) and Committed Expenditure—			
O ..	19.83	19.64	22.63
R ..	-0.19			+2.99

Reasons for the net excess of Rs. 2.80 lakhs are awaited.

		Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.	
Major head "71—Miscellaneous."					
Rs.					
Voted—					
Original	..	11,47,96,000	} 12,85,47,000	13,36,58,808	+51,11,808
Supplementary	..	1,37,51,000			
Amount surrendered during the year (March 1972)					
	25
Charged—					
Original	..	3,94,000	} 4,00,000	3,07,063	-92,937
Supplementary	..	6,000			
Amount surrendered during the year (March 1972)					
	17,304

Notes and comments—**Voted grant**

(i) Expenditure exceeded the voted grant by Rs. 51,11,808 which requires regularisation.

(ii) Excess of Rs. 51.12 lakhs was the net result of final excess of Rs. 1,10.94 lakhs under 10 sub-heads partly counterbalanced by final saving of Rs. 59.82 lakhs under 15 other sub-heads.

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

(iii) Excess occurred under the following; in this case supplementary grant obtained towards the end of the year and additional funds provided by reappropriation on 30th March 1972 proved largely inadequate in view of the final excess :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—		
(In lakhs of rupees)					
B—MISCELLANEOUS CONTRIBUTIONS—					
O	..	11,07.38	} 12,85.19	13,36.31	+51.12
S	..	1,37.51			
R	..	40.30			

Supplementary grant of Rs. 1,37.51 lakhs was obtained for payment of larger grants to Calcutta Metropolitan Development Authority out of Octroi collections and for payment of contribution to Government of India out of levies of surcharges on State taxes for relief of refugees from Bangladesh. The total excess of Rs. 91.42 lakhs was mainly due to payment of larger grants to Calcutta Metropolitan Development Authority, Calcutta Corporation and Municipalities owing to increased receipts from "West Bengal taxes on entry of goods in Calcutta Metropolitan Area" (Rs. 1,51.37 lakhs), and payments of more grants to Calcutta Corporation to meet increased cost of pay of their employees (Rs. 48.10 lakhs) partly offset by payment of lesser grants for Calcutta Metropolitan District Development Schemes (Rs. 60.00 lakhs), non-payment of contribution to Government of India out of

surcharges levied for refugees from Bangladesh (Rs. 33.51 lakhs) and less payment of grants to Calcutta Corporation for dearness concessions to their employees (Rs. 20.73 lakhs).

A part of the additional expenditure was met by reappropriation of funds (Rs. 40.00 lakhs) from the lump provision for revision of pay scales, etc.

Reasons for non-payment and less payment of grants are awaited.

Grant No. 44—Miscellaneous—Panchayats.

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major head "71—Miscellaneous."			
Rs.			
Voted—			
Original ..	3,21,06,000	3,48,75,000	3,25,71,254
Supplementary ..	27,69,000		
			-23,03,746
Amount surrendered during the year	..	..	..
Charged—			
Original ..	2,06,000	2,06,000	1,75,453
Supplementary ..	..	
			-30,547
Amount surrendered during the year	..	..	..

Notes and comments—

(i) Supplementary grant of Rs. 27.69 lakhs obtained in March 1972 for payment of arrear grant to anchal panchayats proved largely excessive in view of the eventual saving of Rs. 23.04 lakhs.

(ii) Substantial provision remained unutilised under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B—DEVELOPMENT SCHEMES—			
B(ii)—Annual Plan Schemes (1966-69) and Committed Expenditure—			
O ..	8.90	2.95	-5.91
R ..	-0.04		
	8.86		

Reasons for the total saving of Rs. 5.95 lakhs (67 percent of the provision) are awaited.

Grant No. 44—Miscellaneous—Panchayats—concl'd.

(iii) The following is a case of unnecessary provision of additional funds by reappropriation :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A—CHARGES IN CONNECTION WITH VILLAGE PANCHAYATS ACT—			
O ..	2,91.16	3,12.95	—16.60
S ..	27.69		
R ..	10.70		
	3,29.55		

Additional provision of Rs. 10.70 lakhs by reappropriation on 30th March 1972 was mainly due to payment of grants-in-aid to anchal panchayats, zilla parishads and anchalik parishads for meeting increased cost owing to revision of pay scales of their employees. The reasons for the final saving of Rs. 16.60 lakhs are awaited.

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

Major head "71—Miscellaneous."	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original ..	Rs. 40,13,000	17,30,642	—22,82,358
Supplementary ..	.. ..	
Amount surrendered during the year	..	..	..

Notes and comments—

(i) The entire unutilised provision of Rs. 22.82 lakhs (57 percent of the provision) remained unsurrendered.

(ii) Bulk of the saving occurred under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
B—DEVELOPMENT SCHEMES—			
B(i) Fourth Five-Year Plan—	30.75	11.21	—19.54

The saving of Rs. 19.54 lakhs (64 percent of the provision) was due to partial implementation of the schemes "Campus Works, Stadium, etc." (Rs. 13.16 lakhs) and "Improvement of Sports and Games (Coaches, etc.)" (Rs. 4.99 lakhs). Reasons for the non-implementation are awaited.

In the previous year the shortfall under this group-head was Rs. 6.28 lakhs (provision : Rs. 16.00 lakhs).

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major head "71—Miscellaneous."				
	Rs.			
Voted—				
Original	.. 1,81,76,000	} 2,11,44,000	1,84,65,706	-26,78,294
Supplementary	.. 29,68,000			
Amount surrendered during the year (March 1972)	..	..	..	21,53,038
Charged—				
Original	.. ..	} 1,98,567	1,75,567	-23,000
Supplementary	.. 1,98,567			
Amount surrendered during the year (March 1972)	..	..	..	23,000

Notes and comments—

(i) The supplementary grant of Rs. 29.68 lakhs obtained in March 1972 for meeting the cost of various Civil Defence measures adopted during the last Indo-Pak conflict proved largely excessive in view of the eventual saving of Rs. 26.78 lakhs.

(ii) Bulk of the saving occurred under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A—AIR RAID PRECAUTIONS—			
O	.. 1,50.89	} 1,60.98	1,55.25
S	.. 27.33		
R	.. -17.24		
			-5.73

Out of the surrender of Rs. 17.24 lakhs made on 30th March 1972, Rs. 8.47 lakhs were due to non-completion of further fabrication of some vehicles and non-finalisation of the scheme "Wireless Net Work" (Rs. 3.38 lakhs), posts remaining vacant (Rs. 3.09 lakhs) and non-payment of bills in respect of uniforms (Rs. 2.00 lakhs). Reasons for the balance surrender of Rs. 8.77 lakhs as well as for the final saving of Rs. 5.73 lakhs are awaited.

Grant No. 47—Miscellaneous—Other Miscellaneous Expenditure.

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major heads "71—Miscellaneous" and "109—Capital Outlay on Other Works."				
	Rs.			
Voted—				
Original	.. 10,19,46,000	} 13,47,29,000	9,68,30,196	-3,78,98,804
Supplementary	.. 3,27,83,000			
Amount surrendered during the year (March 1972)	..	..	..	2,66,67,718
Charged—				
Original	.. 2,71,000	} 19,58,000	57,260	-19,00,740
Supplementary	.. 16,87,000			
Amount surrendered during the year (March 1972)	..	..	..	1,16,080

Notes and comments—**Voted grant**

(i) Of the unutilised provision of Rs. 3,78.99 lakhs, Rs. 1,12.31 lakhs remained unsurrendered, even though surrender of anticipated saving was made on 30th March 1972.

(ii) In view of the saving, supplementary grant of Rs. 3,27.83 lakhs obtained at the fag end of the year for writing off a larger amount of group loans to agriculturists proved unnecessary.

(iii) Provision remained unutilised mainly under:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
"71—Miscellaneous."			
D—Irrecoverable, temporary loans and advances written off—			
O	.. 0.02	} 0.50	.. -0.50
S	.. 3,27.83		
R	.. -3,27.35		

The entire provision (original as well as supplementary) for writing off group-loans to agriculturists remained unutilised due to non-completion of formalities in connection with the write-off of each individual case of a loanee in the groups.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
I—STATE LOTTERIES—			
O .. 38.66	26.02	20.94	-5.08
R .. -12.64			

Of the total saving of Rs. 17.72 lakhs, Rs. 12.64 lakhs were surrendered due to appreciable decrease in the number of 'draws' and less drawal of allowances of staff. Reasons for the decline in the number of 'draws' and the final saving of Rs. 5.08 lakhs are awaited.

In the previous year, there was also a total saving of Rs. 29.30 lakhs under the group-head.

"109—Capital Outlay on Other Works."

S—DEVELOPMENT SCHEMES—

S(i)—Fourth Five-Year Plan—

S(i)(g)—Animal Husbandry—

O .. 17.52	13.45	5.47	-7.98
R .. -4.07			

Out of the total unutilised provision of Rs. 12.05 lakhs, Rs. 4.07 lakhs were surrendered due to less requirements under several schemes on the basis of the estimates furnished by the Chief Engineer, Construction Board. Reasons for the final saving of Rs. 7.98 lakhs are awaited.

In the preceding year, there was also a total saving of Rs. 11.30 lakhs under the group-head.

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

S(ii)(a)—Family planning, maternity and child welfare—	10.00	..	-10.00
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Reasons for the saving of the entire provision are awaited.

"71—Miscellaneous."

O—DEVELOPMENT SCHEMES—

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

O(iii)(b)—Social Welfare—

O .. 24.89	23.10	16.05	-7.05
R .. -1.79			

Withdrawal of Rs. 1.79 lakhs by way of surrender was due to non-sanction of the anticipated number of pension cases relating to the scheme "Grant of old age

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

pension to the old and infirm." Reasons for the final saving of Rs. 7.05 lakhs are awaited. In the preceding year, there was a total shortfall of Rs. 9.14 lakhs under the group-head.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
4(ii)—Centrally-sponsored Schemes (New Schemes)—			
4(ii)(a)—Housing—			
O .. 7.00	..	0.27	+0.27
R .. -7.00			
4(i)—Fourth Five-Year Plan—			
4(i)(a)—Housing—			
O .. 4.00	0.24	0.25	+0.01
R .. -3.76			

Saving under the above two group-heads was due to diversion of funds by reappropriation from all the four subsidised housing schemes thereunder to the "Integrated Subsidised Housing Scheme for Industrial Workers and the Weaker Section of the Community" under "109—Capital Outlay etc." for meeting additional capital expenditure owing to better progress of work. In the previous year there was also a total saving of Rs. 13.71 lakhs under the latter group-head.

"109—Capital Outlay on Other Works."

S—DEVELOPMENT SCHEMES—

S(i)—Fourth Five-Year Plan—

S(i)(d)—Tourism—

O .. 11.50	6.98	5.09	-1.89
R .. -4.52			

The total saving of Rs. 6.41 lakhs was due to non-implementation of 15 schemes (Rs. 3.20 lakhs) and partial implementation of some other schemes (Rs. 3.21 lakhs), of which two are mentioned below :—

Schemes partially implemented :

- (1) Construction of Dharmasala and Garden at Bakreswar (Rs. 1.08 lakhs) and
- (2) Extension of Tourist Lodge at Durgapur and staff quarters (Rs. 0.84 lakh).

Reasons for non-implementation/partial implementation of the schemes are awaited.

Grant No. 47—Miscellaneous—Other Miscellaneous Expenditure—contd. 125

In the previous year, there was also a total saving of Rs. 4·58 lakhs under the group-head.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
“109—Capital Outlay on Other Works.”			
S—Development Schemes—			
S(i)—Fourth Five-Year Plan—			
S(i)(c)—Special Projects—			
O .. 5·71	0·33	0·49	+0·16
R .. -5·38			

The net saving of Rs. 5·22 lakhs was due to non-execution of the following schemes :—

Serial no.	Scheme	Reasons for non-execution of the scheme
1.	Development of Subsidiary Industries at Durgapur (Rs. 4·38 lakhs).	Non-payment of acquisition cost of land due to restrictions imposed by the Hon'ble High Court.
2.	Acquisition of Land for establishment of a fertiliser factory at Durgapur (Rs. 1·00 lakh)	Non-finalisation of the proposal for restoration of some plots.

In the preceding year, there was also a net saving of Rs. 3·68 lakhs under the group-head.

“109—Capital Outlay on Other Works.”

S—DEVELOPMENT SCHEMES—

S(iv)—Cooch Behar Development—	5·00	2·50	-2·50
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Reasons for the eventual saving of half of the provision are awaited.

(iv) Excess remained uncovered in the following cases though there was overall saving of Rs. 3,78·99 lakhs in the grant :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
“109—Capital Outlay on Other Works.”			
S—DEVELOPMENT SCHEMES—			
S(i)—Fourth Five-Year Plan—			
S(i)(a)—Housing—			
O .. 1,17·96	1,29·64	1,65·00	+38·36
R .. 11·68			

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

The increase in provision by Rs. 11.68 lakhs by way of reappropriation on 30th March 1972 was mainly the result of anticipated excess expenditure of Rs. 55.02 lakhs under the scheme "Integrated Subsidised Housing Scheme for Industrial Workers and Weaker Sections of the Community" due to better progress of work, partly counterbalanced by withdrawal of Rs. 43.64 lakhs mainly by reappropriation from the following six schemes:—

Serial no.	Scheme	Reasons for withdrawal
1.	Kanchrapara area development scheme (Kalyani Town) (Rs. 20.90 lakhs).	Reasons are awaited.
2.	Land acquisition and development scheme (Rs. 11.76 lakhs).	Non-possession of land.
3.	Construction of houses under rental housing scheme for State Government employes (Rs. 6.48 lakhs).	Slow progress of works on some projects.
4.	Construction of houses under middle income group housing scheme (Rs. 2.04 lakhs).	Non-possession of land.
5.	Construction of houses under low income group housing scheme (Rs. 1.30 lakhs).	Reasons are awaited.
6.	Subsidised industrial housing (Rs. 1.16 lakhs)	Slow progress on some projects.

Reasons for the final excess are awaited.

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

"71—Miscellaneous."

O—DEVELOPMENT SCHEMES—

O(i)—Fourth Five-Year Plan—

O(i)(c)—Social Welfare—

O	..	9.02	} 12.07	17.11	+5.04
R	..	3.05			

Additional funds were provided by reappropriation on 30th March 1972 under the schemes (i) "Old Age Pension" (Rs. 2.16 lakhs) and (ii) "Welfare Extension Projects" (Rs. 1.33 lakhs) mainly due to payment of arrear pension and continuance of the six existing Welfare Extension Projects under the Fourth Plan instead of converting them into Family and Child welfare projects requiring Central assistance. These were reduced by small withdrawals from some other schemes. Reasons for the eventual excess of Rs. 5.04 lakhs are awaited.

O(i)(b)—Miscellaneous—

Local Bodies—	29.16	33.72	+4.56
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The excess of Rs. 4.56 lakhs was mainly due to payment of extra grants for execution of improvement works under the scheme "Development of Municipal Areas."

(v) In the following cases, provision of additional funds by reappropriation proved wrong :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
“71—Miscellaneous.”			
F—MISCELLANEOUS AND UNFORESEEN CHARGES—			
O .. 2,61·94	2,81·54	2,60·69	—20·85
R .. 19·60			

Expenditure was less than the original provision. Even so, additional funds were reappropriated to a number of major and minor schemes under the group-head, bulk of which remained unutilised. In the case of the major scheme for “Expenditure on account of relief of distress other than distress due to natural calamities”, additional funds of Rs. 20·00 lakhs were provided by reappropriation on 29th and 30th March 1972 over and above the original provision of Rs. 98·32 lakhs for meeting the anticipated excess due to greater demands for distribution of relief. The expenditure in the case, however, fell short of the original provision by Rs. 27·13 lakhs. Reasons for the final saving of Rs. 20·85 lakhs are awaited.

“109—Capital Outlay on Other Works.”

R—OTHER SCHEMES—

R(9)—Land Acquisition and Development Scheme—

O .. 10·00	28·02	4·04	—23·98
R .. 18·02			

Rupees 18·02 lakhs were reappropriated to augment the original provision with a view to taking up the L. A. D. Projects at Andul Road and Danesh Sheikh Lane, Howrah. The reasons for the final saving are awaited.

R(7)—Construction of houses under Middle Income Group Housing Scheme—

O .. 2·00	13·60	..	—13·60
R .. 11·60			

R(19)—Construction of houses under Low Income Group Housing Scheme—

O .. 10·00	11·72	..	—11·72
R .. 1·72			

Additional funds of Rs. 11·60 lakhs and Rs. 1·72 lakhs were provided by reappropriation on 30th March 1972 under the above two group-heads for payment to the Irrigation and Waterways department for purchase of land in the Salt Lake

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

Area, which, however, did not materialise due to some procedural complications. Reasons for the final savings in the two cases are awaited.

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

(In lakhs of rupees)

R(8)—Construction of houses under the Rental Housing Scheme for State Government employees—

O	..	40.00	} 44.40	..	-44.40
R	..	4.40			

Additional funds of Rs. 4.40 lakhs were provided by reappropriation for meeting larger requirements due to better progress of work. The original as well as the reappropriated provision, however, remained unutilised, reasons for which are awaited.

“71—Miscellaneous.”

O—DEVELOPMENT SCHEMES—

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

O(iii)(a)—Miscellaneous—Local Bodies—

O	..	3.25	} 4.25	0.88	-3.37
R	..	1.00			

The original provision was augmented by reappropriation of Rs. 1.00 lakh for meeting the anticipated excess expenditure due to revision of pay scales, etc., and construction of an engine shed at the Suri Fire Station. The reasons for the eventual saving of Rs. 3.37 lakhs are awaited.

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

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

(In lakhs of rupees)

“108—Capital Outlay on Other Works.”

S—DEVELOPMENT SCHEMES—

S(i)—Fourth Five-Year Plan—

S(i)(b)—Miscellaneous—

O	..	17.04	} 0.99	11.72	+10.73
R	..	-16.05			

The Department withdrew Rs. 16.05 lakhs by reappropriation and surrender on 30th March 1972 from the following two schemes, under which actual expenditure was far in excess of the modified provision :—

Serial no.	Scheme	Provision	Amount withdrawn	Actual expenditure	Reasons for withdrawal
(In lakhs of rupees)					
1.	Foodgrains Storage	10.04	10.04	10.57	Diversion of the provision from Plan sector to non-Plan sector.

2.	Development of Digha	7.00	6.01	1.15	Reasons are awaited.
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Reasons for the final excess are awaited.

(vii) The following is a scheme not contemplated in the budget :—

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

(In lakhs of rupees)

“109—Capital Outlay on Other Works.”

R—OTHER SCHEMES—

R(20)—Construction of houses under the hire purchase Scheme—

R	..	49.99	49.99	21.74	—28.25
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The scheme was taken up in terms of a post-budget decision and funds were provided thereagainst by reappropriation.

Reasons for launching the scheme as well as the eventual saving of Rs. 28.25 lakhs are awaited.

(viii) **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 grant and grant nos. 20—Medical and 34—Public Works and is transferred to the fund before the close of the accounts of the year.

During 1971-72, the total disbursement from the fund was Rs. 3.09 lakhs (Rs. 2.50 lakhs, Rs. 0.54 lakh and Rs. 0.05 lakh under grant nos. 47—Miscellaneous—Other Miscellaneous Expenditure, 20—Medical and 34—Public Works). The

130 **Grant No. 47—Miscellaneous—Other Miscellaneous Expenditure—concl'd.**

balance (including investment) at the credit of the fund on 31st March 1972 was Rs. 1,42·81 lakhs.

An account of the transactions of the fund is given in statement no. 16 of Finance Accounts 1971-72.

Charged appropriation

(i) Saving of Rs. 19·01 lakhs formed 97 percent of the original plus supplementary appropriation.

(ii) Of the unutilised amount of Rs. 19·01 lakhs, Rs. 17·85 lakhs remained unsurrendered.

(iii) In view of the saving, supplementary appropriation obtained in March 1972 for payments of larger compensation of rent as awarded by the Court and other decretal charges, could have been avoided.

(iv) Saving occurred under :—

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

S—DEVELOPMENT SCHEMES—

S(i)—Fourth Five-Year Plan—

S(i)(a)—Housing—

<i>O</i>	..	2·00	}	11·99	..	—11·99
<i>S</i>	..	13·00				
<i>R</i>	..	—3·01				

Reasons for non-utilisation of the entire fund appropriated under the scheme "Kanchrapara Area Development Scheme (Kalyani Town)" are awaited. In the previous year, there was also a net saving of Rs. 12·59 lakhs under the group-head.

R—OTHER SCHEMES—

R(6)—Patipukur Township Scheme—

<i>O</i>	..	0·50	}	5·39	..	—5·39
<i>S</i>	..	3·04				
<i>R</i>	..	1·85				

Additional funds of Rs. 1·85 lakhs were reappropriated to the scheme on 30th March 1972 over and above the original and supplementary appropriations provided thereunder for meeting the anticipated excess requirements. The entire modified appropriation, however, remained unutilised, reasons for which are awaited.

Grant No. 48—Miscellaneous—Expenditure on Displaced Persons. 131

	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 .. 57,10,19,000	} 1,29,73,51,000	68,56,31,288	-61,17,19,712
Supplementary .. 72,63,32,000			
Amount surrendered during the year (March 1972) ..	..	..	23,38,88,000
Charged—			
Original .. 28,21,000	} 66,16,000	39,27,992	-26,88,008
Supplementary .. 37,95,000			
Amount surrendered during the year (March 1972) ..	..	..	1,06,000

Notes and comments—

Voted grant

(i) In view of the saving of Rs. 61,17.20 lakhs in the grant, the supplementary grant of Rs. 72,63.32 lakhs obtained in March 1972 proved largely excessive.

(ii) Of the saving, Rs. 37,78.32 lakhs remained unsurrendered even though surrender of available saving was made on the last working day of the financial year.

(iii) Provision remained unutilised wholly or to a substantial extent under :—

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

"71—Miscellaneous."

Expenditure on Displaced Persons—

A—Relief—

Expenditure on evacuees—

O .. 50,00.00	}
R .. -50,00.00			

Withdrawal of the entire provision by reappropriation (Rs. 27,90.68 lakhs) and surrender (Rs. 22,09.32 lakhs) on 30th March 1972 was due to a post-budget

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

decision to accommodate expenditure on refugees from Bangladesh under group-head "J—Relief to refugees from East Bengal."

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

"109—Capital Outlay on Other Works."

Expenditure on Displaced Persons—

M(b)—Scheme for colonisation—

O	..	75.00	}	30.00	28.97	-1.03
R	..	-45.00				

Expenditure under this group-head is financed out of loans from Government of India. The total saving of Rs. 46.03 lakhs (61 percent of the provision) was due to partial implementation of the scheme owing to preoccupation of the staff with election duty.

"71—Miscellaneous."

Expenditure on Displaced Persons—

B—Rehabilitation—

B(II)—Expenditure on Other Homes and Institutions—

O	..	73.48	}	57.59	37.52	-20.07
R	..	-15.89				

Of the total saving of Rs. 35.96 lakhs (49 percent of the provision), Rs. 18.48 lakhs were due to non-payment of outstanding liabilities provided for in the estimates. Reasons for the remaining saving of Rs. 17.48 lakhs are awaited.

In the previous year, the total shortfall under this group-head was Rs. 16.10 lakhs.

"71—Miscellaneous."

Expenditure on Displaced Persons—

B—Rehabilitation—

B(VI)—Expenditure on Schemes—

B(VI)(c)—Medical Facilities—	50.00	28.71	-21.29
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The saving was mainly due to less expenditure owing to non-receipt of Government of India's sanction (Rs. 15.00 lakhs). In the previous year, there was also a net saving of Rs. 15.41 lakhs under the group-head for the same reason.

Grant No. 48—Miscellaneous—Expenditure on Displaced Persons—contd. 133

Group-head			Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)					
B(IX)—Arrear expenditure relating to P. L. and Other Homes and Infirmaries—					
O	..	15.72	0.30	0.25	-0.05
R	..	-15.42			

The total saving of Rs. 15.47 lakhs (98 percent of the provision) was due to non-receipt of Government of India's sanction for payment of rent for godown and requisitioned premises. In the previous year, the total saving under the group-head was Rs. 16.68 lakhs for the same reason.

B(VI)—Expenditure on Schemes—

B(VI)(e)—Other rehabilitation schemes—	10.00	..	-10.00
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Provision could not be utilised due to non-receipt of Government of India's sanction to the schemes.

B(VI)(b)—Educational Grants—

B(VI)(b)(iv)—Grants-in-aid (Education)—	12.00	3.56	-8.44
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Reasons for the saving are awaited. In the previous year, saving under this group-head was Rs. 4.34 lakhs.

B(VI)(d)—Grants to Industries—

B(VI)(d)(i)—Government Production Centres—	13.00	8.16	-4.84
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Reasons for the saving are awaited. In the previous year, the total saving under this group-head was Rs. 5.38 lakhs out of a provision of Rs. 13.00 lakhs.

B(VI)—Expenditure on Schemes—

B(VI)(a)—Vocational Training and Work Centres—	4.91	0.70	-4.21
---	------	------	-------

Saving of Rs. 4.21 lakhs (86 percent of the provision) was due mainly to non-receipt of Government of India's sanction to the scheme.

B(XIII)—Conversion of maintenance loans into grants—

O	..	2.00
R	..	-2.00			

Non-utilisation of the entire provision was due to non-receipt of Government of India's sanction to the conversion.

In the previous year also, the provision under this group-head remained wholly unutilised for the same reason.

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

(iv) Excess under the following group-heads remained uncovered ; there was, however, scope for providing necessary funds in view of saving of Rs. 61,17.20 lakhs in the grant :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
“71—Miscellaneous.”			
K—IRRECOVERABLE LOANS TO DISPLACED PERSONS WRITTEN OFF—	11.00	35.27	+24.27

The eventual excess was due to more adjustment of remission cases than anticipated at the budget stage.

“Loans and Advances by State/Union Territory Governments.”

Loans to Local Funds, Private Parties, etc.—

O—LOANS AND ADVANCES TO DISPLACED PERSONS—	60.00	81.28	+21.28
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The excess was due to larger requirements for loans to displaced persons not anticipated at the budget stage.

“71—Miscellaneous.”

Expenditure on Displaced Persons—

B—Rehabilitation—

B(I)—Expenditure on P. L. Homes—	54.70	73.51	+18.81
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Reasons for the excess of Rs. 18.81 lakhs are awaited. In the previous year also, the eventual excess under this group-head was Rs. 10.94 lakhs.

(v) The following is a case of injudicious withdrawal of funds by surrender :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
“71—Miscellaneous.”			
Expenditure on Displaced Persons—			
B—Rehabilitation—			
B(IV)—Expenditure on new mi-grants—			
O .. 51.10	7.75	36,62.16	+36,54.11
R .. -43.35			

Grant No. 48—Miscellaneous—Expenditure on Displaced Persons—contd. 135

Rupees 43.35 lakhs were surrendered on the ground of non-payment of the Food Corporation of India's bills and other claims due to preoccupation of the staff with relief operations connected with the influx of evacuees from Bangladesh. This increased the final excess to Rs. 36,54.41 lakhs, which was mainly due to expenditure being misclassified by the drawing officers under this group-head instead of under the group-head "71—Miscellaneous—Expenditure on Displaced Persons—J—Relief to refugees from East Bengal" opened for the purpose.

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

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

"71—Miscellaneous."

Expenditure on Displaced Persons—

B—Rehabilitation—

B(VII)—Miscellaneous Expenditure—

O	..	8.48	} 2.10	4.74	+2.64
R	..	-6.38			

The provision was reduced by surrender of Rs. 6.38 lakhs on 30th March 1972 on the ground of less payment of maintenance assistance to displaced Home families. This converted the actual shortfall of Rs. 3.74 lakhs into a final excess of Rs. 2.64 lakhs, reasons for which are awaited.

(vii) In the following case, provision of funds by reappropriation towards the end of the year proved unnecessary in view of the eventual saving :—

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

(In lakhs of rupees)

"71—Miscellaneous."

Expenditure on Displaced Persons—

J—Relief to Refugees from East Bengal—

S	..	72,63.32	} 1,00,54.00	26,41.11	-74,12.89
R	..	27,90.68			

The supplementary grant of Rs. 72,63.32 lakhs and the additional provision of Rs. 27,90.68 lakhs by reappropriation were for meeting larger expenditure on relief and repatriation of the refugees from Bangladesh. The net shortfall of Rs. 46,22.21 lakhs was mainly due to expenditure, adjustable under this newly opened group-head, being classified wrongly under another group-head, viz., "71—Miscellaneous—B—Rehabilitation—B(IV)—Expenditure on new migrants" and also to requirements being met partly by foreign gifts (food, transport, etc.).

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

(viii) Expenditure on relief and rehabilitation of displaced persons : During 1971-72, Rs. 68·69 crores were debited in Government accounts for rehabilitation of displaced persons and relief to refugees from East Bengal (Bangladesh Evacuees) the details of which, together with expenditure of the preceding five years, are given below :—

	From 1966-67 to 1969-70	1970-71	1971-72
	(In lakhs of rupees)		
I. Relief and rehabilitation of displaced persons :			
(a) Relief .. .. .	..	..	..
(b) Rehabilitation .. .	14,59·19	5,10·66	40,38·64*
II. Revenue earning schemes ..	24·22	6·52	7·47
III. Scheme for dispersal of displaced college students from Calcutta.	67·94	21·62	21·77
IV. Administration of a township for displaced persons.	7·12	1·97	2·11
V. Loss	1·41	0·12	—
VI. Irrecoverable loans to displaced persons written off.	15,93·99	2,07·03	35·27
VII. Expenditure on capital account ..	1,53·75	68·78	31·97
VIII. Expenditure on general administration (Rehabilitation programme).	23·61	7·68	8·96
IX. Loans to displaced persons ..	98·77	90·15	81·28
X. Expenditure on relief to refugees from East Bengal (Bangladesh Evacuees).	..	..	26,41·11
Total ..	34,30·00	9,14·53	68,68·58

*Owing to late opening of a specific head for accommodating expenditure on relief and repatriation of the refugees from Bangladesh, a substantial portion of such expenditure stands included in the expenditure of Rs. 40,38·64 lakhs shown under "I(b)—Rehabilitation" above, which awaits reconciliation in consultation with the Relief and Rehabilitation Commissioner.

Charged appropriation

(i) In view of the saving of Rs. 26·88 lakhs in the appropriation, supplementary appropriation of Rs. 37·95 lakhs obtained in March 1972 proved excessive.

(ii) Provision remained unutilised wholly or to a substantial extent 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(II)—Loans for purchase of buses for employment of displaced persons—

O	..	2·04	}	16·27	..	—16·27
S	..	14·23				

Original appropriation of Rs. 2·04 lakhs as well as the supplementary appropriation of Rs. 14·23 lakhs obtained for larger repayments to Government of India in anticipation of larger recoveries from the borrowers remained unutilised wholly, reasons for which are awaited.

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

O	..	21·79	}	44·79	35·27	—9·52
S	..	23·00				

Government of India had granted loans to the State Government for grant of loans to displaced persons. The former delegated in May 1964 to the State Government the power 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 State Government to Government of India. During 1971-72 Rs. 35·27 lakhs were written off [*cf.* note (iv) on page 134] and an equivalent amount was adjusted under this group-head as discharge of State Government's liability towards the loans from Government of India.

The eventual saving of Rs. 9·52 lakhs was mainly due to adjustment of less remissions on account of preoccupation of staff with election duty and relief work for Bangladesh refugees.

In the previous year, net saving under the group-head was Rs. 92·86 lakhs.

Grant No. 48—Miscellaneous—Expenditure on Displaced Persons—concl'd.

Group-head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
“16—Interest on Debt and Other Obligations.”			
Expenditure on Displaced Persons—			
Interest on Inter-Governmental Debt—			
L—Interest on loans taken from Central Government—			
L(1)—Interest on loans for expenditure on relief and rehabilitation of displaced persons—			
O ..	3.29	} 2.23	.. -2.23
R ..	-1.06		

The original appropriation of Rs. 3.29 lakhs was modified to Rs. 2.23 lakhs by surrender of Rs. 1.06 lakhs on 30th March 1972 owing to lesser collection than anticipated due to preoccupation of the staff with relief work and election duty. The entire amount of Rs. 2.23 lakhs, however, remained unutilised, reasons for which are awaited.

In the preceding year also, the entire appropriation of Rs. 3.36 lakhs remained unutilised under this group-head.

(iii) Excess remained uncovered under the following in spite of overall saving in the grant :—

Group-head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
“109—Capital Outlay on Other Works.”			
Expenditure on Displaced Persons—			
M(b)—Scheme for colonisation—	1.00	3.31	+2.31

Excess was due to payment of more decretal charges than anticipated.

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

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			Total grant	Actual expenditure	Excess+ Saving+
			Rs.	Rs.	Rs.
Major head "78—Pre-Partition Payments."					
		Rs.			
Original	..	1,000	1,000	..	-1,000
Supplementary	..	..	
Amount surrendered during the year (March 1972) ..			..	..	1,000

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	..	5,54,98,000	5,54,98,000	4,20,27,371	-1,34,70,629
Supplementary	..	..	
Amount surrendered during the year (March 1972) ..			..	..	1,02,61,000

Notes and comments—

(i) The project is financed out of loans granted by Government of India.

(ii) Substantial provision remained unutilised under :—

Group-head			Total grant	Actual expenditure	Excess+ Saving-
(In lakhs of rupees)					
II—Government's share of the Capital Outlay on the Damodar Valley Project—					
O	..	5,14.46	4,31.61	4,01.64	-29.97
R	..	-82.85			

Reduction of provision by surrender of Rs. 82.85 lakhs on the last working day of the financial year was attributed to lesser funds demanded by the Damodar Valley Corporation as State Government's share. Reasons for the final saving of Rs. 29.97 lakhs are awaited.

140 **Grant No. 50—Capital Outlay on Multipurpose River Schemes—Damodar Valley Project (All voted)—concl'd.**

Group-head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
III—D. V. C. Barrage and Irrigation System—					
O	..	40.52	20.76	18.63	-2.13
R	..	-19.76			

Anticipated saving of Rs. 19.76 lakhs was surrendered on 30th March 1972 due to curtailment of development programmes under capital works, extension and improvement, and water courses schemes. Reasons for the final saving of Rs. 2.13 lakhs are awaited.

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."					
			Rs.		
Voted—					
Original	..	7,89,23,000	7,89,23,000	3,77,63,428	-4,11,59,572
Supplementary	..	..	
Amount surrendered during the year (March 1972)			..	..	1,44,91,060
Charged—					
Original	..	..	4,80,701	97,694	-3,83,007
Supplementary	..	4,80,701			
Amount surrendered during the year			..	..	..

Notes and comments—

Voted grant

(i) Out of the unutilised provision of Rs. 4,11.60 lakhs (52 percent of the provision) in the grant, as much as Rs. 2,66.69 lakhs remained unsurrendered even though, surrender of anticipated saving was made on the last working day of the financial year.

(ii) Non-utilisation of substantial provision under this grant has been a regular feature since 1968-69 and the amount and percentage of saving have been steadily increasing as indicated below :—

Year	Provision	Saving	
		Amount	Percentage
	(In lakhs of rupees)		
1968-69	7,06.91	2,08.30	29
1969-70	8,25.24	3,69.33	45
1970-71	7,28.35	3,84.59	53

(iii) Substantial provision remained unutilised under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
E—DEVELOPMENT SCHEMES—			
E(2)—Centrally-sponsored Schemes (New Schemes)—			
E(2)3—Public Health—			
O	80.00	23.05	6.21
B	-56.95		
			-16.84

Out of the total saving of Rs. 73.79 lakhs (92 percent of the provision) Rs. 56.95 lakhs were withdrawn by surrender and reappropriation on 30th March 1972 due to partial execution of works relating to construction of family welfare planning centres and sub-centres under the scheme "Family Planning, Maternity and Child Welfare" owing to technical difficulties (Rs. 49.70 lakhs) and late receipt of sanction (Rs. 7.24 lakhs). Reasons for the remaining saving of Rs. 16.84 lakhs are awaited.

In the preceding three years also, Rs. 57.74 lakhs out of the provision of Rs. 60.00 lakhs (1970-71), Rs. 1,14.66 lakhs out of the provision of Rs. 1,14.90 lakhs (1969-70) and Rs. 34.02 lakhs out of the provision of Rs. 34.06 lakhs (1968-69) remained unutilised.

E(1)—Fourth Five-Year Plan—

E(1)(b)—Other Development Schemes—

E(1)(b)1—Education—

O	43.18	7.47	8.10	+0.63
R	-35.71			

The net saving of Rs. 35.08 lakhs (81 percent of the provision) was mainly due to non-execution/partial execution of construction works connected with the following major schemes :—

Serial no.	Scheme	Provision	Saving	Brief reasons for non-execution/partial execution
(In lakhs of rupees)				
1.	Expansion of teaching and educational facilities for children of age group 14-16.	15.00	11.88	Delayed receipt of administrative sanction.
2.	Strengthening of educational administration.	4.00	4.00	Non-receipt of sanction.
3.	Development of other Government colleges.	4.84	3.67	Slow progress of work.
4.	Engineering College—Degree and post graduate.	4.00	3.46	Ditto.
5.	Improvement and expansion of teachers' training facilities (including basic).	3.53	2.36	Ditto.
6.	Expansion of teachers' training facilities.	2.00	2.00	Non-receipt of sanction.
7.	Development of Darjeeling Government college as a constituent college.	2.00	1.94	Slow progress of work.
8.	Development of Presidency college.	2.40	1.68	Ditto.
9.	Polytechnics—Diploma course.	1.90	1.66	Ditto.
10.	Development of State National Theatre (Rabindra Sadan).	1.50	1.31	Non-receipt of administrative sanction.
	Group-head		Total grant	Actual expenditure
				Excess + Saving—
(In lakhs of rupees)				
E(1)(b)2—Medical—				
	O ..	1,28.30	} 1,12.43	99.23
	R ..	-15.87		
				-13.20

Reduction of provision by surrender of Rs. 15.87 lakhs on 30th March 1972 was due to partial execution of construction works owing to slow progress of work (Rs. 11.55 lakhs) and non-receipt of administrative sanction (Rs. 4.32 lakhs). Reasons for the final saving of Rs. 13.20 lakhs are awaited.

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

Buildings—

A-8—Police—

O	..	51.47	} 41.24	27.10	-14.14
R	..	-10.23			

Withdrawal of Rs. 10.23 lakhs by reappropriation on 30th March 1972 was attributed to non-execution/partial execution of construction works connected with various schemes due to scarcity of building materials and non-finalisation or delay in finalisation of certain schemes. Reasons for the final saving of Rs. 14.14 lakhs are awaited.

A-5—General Administration—

O	..	29.65	} 7.76	8.29	+0.53
R	..	-21.89			

The net saving of Rs. 21.36 lakhs (72 percent of the provision) was mainly due to non-execution/partial execution of construction works related to various schemes owing to scarcity of building materials and non-finalisation of some schemes.

A-17—Public Works—

O	..	17.15	} 3.11	2.06	-1.05
R	..	-14.04			

Out of the total saving of Rs. 15.09 lakhs (88 percent of the provision) withdrawal of Rs. 14.04 lakhs by reappropriation and surrender on 30th March 1972 was mainly due to non-execution/partial execution of construction works connected with extension of Commercial Tax office building (Rs. 7.60 lakhs), construction of a seven-storeyed building at Kyd street for providing residential quarters for Members of Legislative Assembly (Rs. 5.00 lakhs) and construction of 180 flats on the western side of Strand road and 120 flats at Baker road for the low-paid staff of the Department engaged in maintenance of Calcutta maidan (Rs. 1.02 lakhs). The non-execution and partial execution were attributed to scarcity of building materials and non-finalisation/delayed finalisation of the works. Reasons for the final saving of Rs. 1.05 lakhs are awaited.

A-16—Miscellaneous Departments—

O	..	17.34	} 10.87	5.86	-5.01
R	..	-6.47			

Reduction of provision by reappropriation of Rs. 6.47 lakhs on 30th March 1972 was mainly due to partial execution of construction works connected with staff quarters of National Volunteer Force Training Centre at Kalyani (Rs. 2.63 lakhs), building for fire station at Manicktolla (Rs. 1.80 lakhs) and acquisition of premises at Ashutosh Mukherjee road (Rs. 1.53 lakhs). Reasons for the final saving of Rs. 5.01 lakhs are awaited.

14 Grant No. 51—Capital Outlay on Public Works—*contd.*

Group-head			Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
-2—Excise—					
O	..	9.90	0.10	..	—0.10
R	..	—9.80			

Non-utilisation of the entire provision was due to non-execution of construction works connected with office buildings, Central Warehouse, residential staff quarters and excise barracks of Murshidabad, Jalpaiguri, Durgapur and Christopher road, Alcutta owing to non-finalisation of the schemes.

In the previous year the saving was Rs. 12.48 lakhs out of the provision of Rs. 12.58 lakhs.

—DEVELOPMENT SCHEMES—

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

(2)2—Medical—

O	..	8.90	2.99	1.02	—1.97
R	..	—5.91			

The total saving of Rs. 7.88 lakhs (89 percent of the provision) was mainly due to non-execution/partial execution of construction works connected with the following schemes :—

Serial no.	Scheme	Provision	Saving	Brief reasons for non-execution/partial execution
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(In lakhs of rupees)

1.	Post-graduation Medical and Research Institute.	4.50	3.48	Slow progress of work.
2.	Ayurvedic System of Medicine.	2.00	2.00	Non-receipt of administrative sanction.
3.	Establishment of T. B. isolation beds.	2.00	2.00	Ditto.

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

Communications—					
O	..	9.08	6.21	3.64	—2.57
R	..	—2.87			

Reasons for the total saving of Rs. 5.44 lakhs are awaited.

In the previous year the saving was Rs. 8.59 lakhs out of the provision of Rs. 17.82 lakhs.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
E—DEVELOPMENT SCHEMES—			
E(1)—Fourth Five-Year Plan—			
E(1)(a)—Development of State Roads—			
E(1)(a)4—Establishment for Special Road Development—	23.00	18.54	—4.46

Reasons for the saving are awaited.

A—ORIGINAL WORKS—

Buildings—

A.6—Administration of Justice—

O ..	14.21	} 11.61	9.94	—1.67
R ..	—2.60			

Withdrawal of Rs. 2.60 lakhs by reappropriation on 30th March 1972 was due to partial execution of construction works connected with Munsif's Court, residence and witness shed at Danton, Court rooms at Midnapur, and buildings for the City Civil and Sessions Court at Calcutta owing to scarcity of building materials.

Reasons for the final saving of Rs. 1.67 lakhs are awaited.

E—DEVELOPMENT SCHEMES—

E(1)—Fourth Five-Year Plan—

E(1)(b)—Other Development Schemes—

E(1)(b)9—Miscellaneous—

Other Miscellaneous Expenditure—

O ..	7.36	} 4.81	4.19	—0.62
R ..	—2.55			

The total saving of Rs. 3.17 lakhs was due to slow progress of work, non-receipt of administrative sanction and non-finalisation of schemes.

A—ORIGINAL WORKS—

Buildings—

A.10—Medical—

O ..	3.18	} 0.29	0.01	—0.28
R ..	—2.89			

The saving of almost the entire provision was due to non-execution of construction work connected with six storeyed hospital block in the compound of Howrah General Hospital and expansion of the Hooghly District Hospital at Chinsurah owing to scarcity of building materials and non-finalisation of the schemes.

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)6—Industries—					
Industries—					
O	..	15.65	11.81	12.59	+0.78
R	..	-3.84			

The net saving of Rs. 3.06 lakhs was mainly due to partial execution of construction work relating to "Craftsman Training Scheme" owing to slow progress of work.

(iv) Under the following substantial excess remained uncovered :—

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)3—Public Health—					
O	..	1.46	1.16	12.85	+11.69
R	..	-0.30			

Reasons for the final excess of Rs. 11.69 lakhs are awaited.

(v) In the following case, additional funds provided by reappropriation in the last working day of the financial year proved unnecessary in view of the eventual saving :—

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	..	1,59.08	1,93.63	1,45.19	-48.44
R	..	34.55			

Provision of additional funds of Rs. 34.55 lakhs was the net result of provision of Rs. 52.07 lakhs by reappropriation for meeting expenditure on the works taken

up at the post-budget stage partly offset by withdrawal of Rs. 17.52 lakhs by surrender and reappropriation on the grounds of transfer of surplus materials, non-adjustment of land acquisition costs, less expenditure on works and non-availability of land.

Reasons for the eventual saving of Rs. 48.44 lakhs are awaited.

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

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
E—DEVELOPMENT SCHEMES—			
E(2)—Centrally-sponsored Schemes (New Schemes)—			
E(2)4—Public Works—			
R ..	7.24	7.24	5.18 —2.06

Rupees 7.24 lakhs were provided by reappropriation on 30th March 1972 for execution of works under the scheme "Improvement of Feeder Roads and Approach Roads in Coalfield areas" taken up at the post-budget stage due to late release of Central assistance. Reasons for the final saving of Rs. 2.06 lakhs are awaited.

(vii) 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 ..	11.75	18.61	—1,53.46 —1,72.07
R ..	6.86		

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. 21 and 34).

The minus expenditure of Rs. 1,53.46 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. 6,37.43 lakhs.

Provision of Rs. 6.86 lakhs was made by reappropriation on 29th March 1972 for purchase of bitumen at the end of the year.

Reasons for the final saving of Rs. 1,72.07 lakhs are awaited.

(viii) **Review of establishment and tools and plant charges of the Public Works (Roads) Department :** The gross establishment and tools and plant charges booked under this grant during 1971-72 were Rs. 1,12.04 lakhs and Rs. 55.95 lakhs respectively which formed 56.6 percent and 28.3 percent respectively of the total works outlay of Rs. 1,97.82 lakhs.

Rupees 7.52 lakhs and Rs. 1.33 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 1969-70, 1970-71 and 1971-72 are compared below :—

Year	Works outlay	Establishment charges	Percentage to works outlay	Tools and plant charges	Percentage to works outlay
(In lakhs of rupees)					
1969-70 ..	2,13.46	1,21.83	57.1	46.45	21.8
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

(ix) **Suspense :** The expenditure in the voted grant includes (—) Rs. 1,53.46 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 1971-72 are given below :—

Units	Opening balance Debit+ Credit—	Debits	Credits	Net actuals	Closing balance Debit+ Credit—
(In lakhs of rupees)					
Purchases ..	—6,26.99	2,29.49	4,11.52	—1,82.03	—8,09.02
Miscellaneous Public Works Advances ..	+78.03	55.53	43.97	11.56	+89.59
Stock ..	+67.15	1,98.95	1,81.94	17.01	+84.16
Total ..	—4,81.81	4,83.97	6,37.43	—1,53.46	—6,35.27

Charged appropriation

(i) Unutilised provision of Rs. 3·83 lakhs formed 80 percent of the appropriation obtained by supplementary demand in March 1972 for payment of decretal charges.

(ii) Provision remained unutilised wholly under :—

Group-head	Total appropriation	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
A—ORIGINAL WORKS—			
Buildings—			
A.5—General Administration—			
<i>S</i> ..	2·69	..	—2·69

Reasons for the non-utilisation of the entire provision are awaited.

In the previous year also, the entire provision of Rs. 2·69 lakhs under this group-head remained unutilised.

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 ..	5,08,19,000	4,74,90,481	—3,69,22,519
Supplementary ..	3,35,94,000		
Amount surrendered during the year (March 1972) ..	..	..	80,41,000
Charged—			
Original ..	1,000	35,000	—35,000
Supplementary ..	34,000		
Amount surrendered during the year ..	..	..	..

Under the charged portion, Rs. 30,280 were spent out of advance from the Contingency Fund sanctioned in December 1971 but not recouped to the fund till the close of the year.

Notes and comments—

(i) In view of the final saving of Rs. 3,69·23 lakhs supplementary grant of Rs. 3,35·94 lakhs obtained towards the end of the year proved unnecessary.

(ii) Of this saving, as much as Rs. 2,88·82 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. 58·71 lakhs remained unsurrendered under this grant.

(iii) Substantial provision remained unutilised under :—

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

A(b)—Purchase of wheat and wheat products—

O	..	75·00	} 2,00·00	67·08	-1,32·92
S	..	1,99·00			
R	..	-74·00			

Supplementary grant of Rs. 1,99·00 lakhs was obtained for purchase of wheat for supply to flour mills and for purchase of resultant wheat products from those mills and also for payment of arrear claims of the parties.

The total saving of Rs. 2,06·92 lakhs (76 percent of the provision) was due to non-payment of bills for supplies of wheat received from the Food Corporation of India as some of these bills were defective and some were not presented within the year.

B—OTHER MISCELLANEOUS SCHEMES—

O	..	3,95·00	} 4,81·94	3,25·25	-1,56·69
S	..	86·94			

The supplementary grant of Rs. 86·94 lakhs was obtained due to larger expenditure on supply of foodstuff to police force and National Volunteer Force personnel.

Reasons for the eventual saving of Rs. 1,56·69 lakhs are awaited.

In the previous year also, there was a final saving of Rs. 38.73 lakhs under this group-head.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
D—DEVELOPMENT SCHEMES—			
D(i)—Fourth Five-Year Plan—			
Special Projects—			
Mechanised Brick Factory—			
O .. 10.23	2.18	1.92	-0.26
R .. -8.05			

The total saving of Rs. 8.31 lakhs (80 percent of the provision) was due to non-implementation of the scheme for establishment of another brick factory at Haldia or Akra for want of necessary land due to non-completion of land acquisition proceedings.

In the previous year the total saving under this group-head was Rs. 2.53 lakhs.

Public Debt (All charged).

	Total appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "Debt raised in India."			
	Rs.		
<i>Original</i> .. 58,25,52,000	1,74,88,58,000	2,11,24,13,937	+36,35,55,937
<i>Supplementary</i> .. 1,16,63,06,000			
<i>Amount surrendered during the year</i> ..	..	..	..

Notes and comments—

(i) Expenditure exceeded the appropriation by Rs. 36,35,55,937; the excess requires regularisation.

(ii) Excess of Rs. 36,35.56 lakhs was the net result of excess of Rs. 43,25.16 lakhs under 9 sub-heads partly counterbalanced by saving of Rs. 6,89.60 lakhs under 6 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—			
Ways and means advance from Reserve Bank of India—			
<i>S</i> ..	1,10,00·00	1,10,00·00	1,53,20·52 +43,20·52

Rupees 1,10·00 crores provided by supplementary appropriation during March 1972 for repayment of advances from the Reserve Bank of India proved inadequate and 28 percent of the actual expenditure remained uncovered. The excess of Rs. 43·21 crores was due to repayment of ways and means advances drawn from the Reserve Bank of India (Rs. 39·77 crores) and adjustment of the shortfall in the minimum balance of the State Government with the Reserve Bank of India (Rs. 3·44 crores).

In the previous year also, there was an excess of Rs. 24·57 crores under this group-head.

(iv) The above excess was partly counterbalanced by savings mainly under :—

Group-head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A-III—Loans from Central Government (excluding loans for Community Development Projects, etc., and displaced persons)—			
<i>O</i> ..	49,66·91	49,50·23	-6,37·71
<i>S</i> ..	6,21·03		
	55,87·94		
A-IV—Other Loans—			
Loans from autonomous bodies—			
A-IV(f)—Loans from National Co-operative Development Corporation—			
<i>O</i> ..	31·05	23·12	-44·96
<i>S</i> ..	37·03		
	68·08		

In both the cases supplementary appropriation of Rs. 6·21 crores and Rs. 0·37 crore obtained in March 1972 for repayment of additional loans and for payment of arrear instalments of loans received from Government of India and National Co-operative Development Corporation proved unnecessary in view of the savings of Rs. 6·38 crores and Rs. 0·45 crore under these group-heads. Reasons for the savings are awaited.

In the previous year, there was a saving of Rs. 3·11 crores under the former group-head.

Grant No. 54—Loans and Advances by State/Union Territory Governments 153
(All voted).

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major heads “Loans to Local Funds, Private Parties, etc.” and “Loans to Government Servants, etc.”			
	Rs.		
Original ..	26,04,55,000	41,72,31,000	41,18,60,291
Supplementary ..	15,67,76,000			—53,70,709
Amount surrendered during the year (March 1972) ..	..	..	1,39,57,611

Notes and comments—

(i) Surrender of Rs. 1,39.58 lakhs made on the last day of the financial year exceeded the available saving (Rs. 53.71 lakhs) by Rs. 85.87 lakhs.

(ii) Rupees 6,73.78 lakhs, out of a total provision of Rs. 12,31.96 lakhs, remained unutilised under the following seven 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(i)—Fourth Five-Year Plan—

O ..	7,67.76	8,44.21	2,88.71	—5,55.50
R ..	76.45			

The net saving of Rs. 4,79.05 lakhs (62 percent of the original provision) was mainly due to a saving of Rs. 6,18.13 lakhs partly counterbalanced by excess under other schemes.

Saving was due to—

- (a) non-payment of loans under “Greater Calcutta Development Scheme” owing to execution of the projects thereunder by the Calcutta Metropolitan Development Authority out of bulk allotments made to them (Rs. 5,53.32 lakhs),
- (b) non-payment of loans to the Calcutta Corporation and other municipalities (Rs. 23.25 lakhs) under water supply, drainage and sanitation schemes owing to non-completion of formalities (Rs. 2.50 lakhs) and other reasons which are awaited (Rs. 20.75 lakhs),

- (c) non-payment of loans under “Middle income group housing scheme”, “Integrated subsidised housing scheme for industrial workers and weaker section of the community (private employers’ project)” and “Subsidised industrial housing scheme (private employers’ project)” (Rs. 15.50 lakhs) due to non-finalisation of formalities for processing loan cases owing to delay in formation of the screening and scrutiny committee (Rs. 10.00 lakhs) and lack of physical progress reasons for which are awaited (Rs. 5.50 lakhs),
- (d) less payment of loans under “State Aid to Industries Act” and handloom schemes mainly due to excessive budget provision, poor response for loans, non-finalisation of terms and conditions for payment of loans and scheme held in abeyance (Rs. 15.25 lakhs),
- (e) less payment of loans under “Greater Calcutta milk supply scheme” mainly due to non-fulfilment of terms and conditions by the applicants (Rs. 6.40 lakhs), and
- (f) less payment of loans to co-operatives for development of agricultural marketing societies, fishery co-operatives and co-operative farming and establishment of cold storages mainly due to economy in expenditure and delay in processing the proposals for loan (Rs. 4.41 lakhs).

Excess was mainly due to—

- (a) payment of loans to the West Bengal Industrial Development Corporation to enable them to carry on their activities and to other agencies under “Revival of sick mills and other industries” as post-budget decisions (Rs. 58.17 lakhs),
- (b) payment of more loans to the Durgapur Chemicals Ltd. to help them tide over the crisis due to financial stringency since last year (Rs. 39.00 lakhs),
- (c) payment of more loans under “Low income group housing scheme” reasons for which are awaited (Rs. 18.99 lakhs),
- (d) payment of loans under “Installation of 6,000 powerlooms” as a post-budget decision due to provision erroneously made under grant no. 27 (Rs. 16.08 lakhs), and
- (e) payment of loans to the State Fisheries Development Corporation Ltd. owing to a post-budget decision against investment beyond Rs. 6.00 lakhs in the share capital of the Corporation (Rs. 6.00 lakhs).

In the preceding year also, Rs. 4,51.99 lakhs remained unutilised under this group-head.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
H—MISCELLANEOUS LOANS AND ADVANCES—			
O ..	56.70	2,24.03	1,57.32
S ..	1,87.16		
R ..	-19.83		
	}		- 66.71

Grant No. 54—Loans and Advances by State/Union Territory Governments 155
(All voted)—contd.

Supplementary provision of Rs. 1,87.16 lakhs obtained in March 1972 for grant of loans and advances to several bodies affected by floods proved excessive in view of the total saving of Rs. 86.54 lakhs under this group-head. The saving was mainly due to—

- (a) less payment of loans to Indian repatriates from Burma, flood-affected people and local bodies and to the staff of non-Government educational institutions for flood relief, reasons for which are awaited (Rs. 58.60 lakhs),
- (b) non-payment of loans under "Low income group housing scheme" and "Resettlement of Indian nationals affected by the recent hostilities between India and Pakistan" due to non-completion of formalities (Rs. 14.00 lakhs),
- (c) non-utilisation of the provision under "Loans for assisting pan boroj owners in flood-affected areas" as it was obtained in the supplementary budget under this group-head instead of the group-head "Advances to cultivators" under which payments for this purpose were actually made in anticipation of supplementary provision (Rs. 10.00 lakhs), and
- (d) non-payment of loans to the National Sugar Mills (in liquidation) owing to non-finalisation of the amount to be paid to financial institutions for advancing loans to the Mills against State Government guarantee (Rs. 4.50 lakhs).

In the previous year also, there was a saving of Rs. 44.99 lakhs under this group-head.

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

"Loans to Government Servants, etc."

J—HOUSE-BUILDING ADVANCES—

O	..	70.00	}	45.00	36.96	—8.04
R	..	—25.00				

Rupees 25.00 lakhs were withdrawn by reappropriation on 30th March 1972 due to less requirement for payment of loans. Reasons for the final saving of Rs. 8.04 lakhs are awaited.

In the preceding year also, Rs. 14.24 lakhs remained unutilised under this group-head.

"Loans to Local Funds, Private Parties, etc."

D—LOANS TO ARTISANS (REHABILITATION PROGRAMME)—

O	..	0.10	}	45.02	18.57	—26.45
S	..	50.00				
R	..	—5.08				

156 **Grant No. 54—Loans and Advances by State/Union Territory Governments**
(All voted)—*contd.*

Supplementary provision of Rs. 50.00 lakhs was obtained in March 1972 for payment of loans to silk-reelers and other artisans in different areas affected by floods. Rupees 5.08 lakhs were surrendered on 30th March 1972 due to less demands for distribution of loans to the distressed artisans. Reasons for the final saving of Rs. 26.45 lakhs are awaited.

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

I—LOANS UNDER DEVELOPMENT SCHEMES—

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

O	..	62.24	}	38.59	32.39	—6.20
R	..	—23.65				

The total saving of Rs. 29.85 lakhs was due to—

- (a) non-payment of loans under “Subsidised housing scheme for plantation workers” and “Establishment of units for fabrication of agricultural implements” due to non-renewal of lease by the planters and non-receipt of qualified proposals (Rs. 15.36 lakhs),
- (b) less payment of loans under “National Scholarship Scheme” reasons for which are awaited (Rs. 8.00 lakhs),
- (c) less payment of loans under “Agricultural credit stabilisation fund” due to curtailment of aid by Government of India (Rs. 4.79 lakhs), and
- (d) non-payment of loans under “Intensive development of small industries in rural areas” (Rs. 3.98 lakhs) due to curtailment of allocation by Government of India (Rs. 0.58 lakh) and other reasons which are awaited (Rs. 3.40 lakhs).

The saving was partly counterbalanced by excess due to payment of loans under “Development of co-operative processing societies and cold storages” as a post-budget decision (Rs. 2.28 lakhs).

In the preceding year also, Rs. 63.82 lakhs remained unutilised under this group-head.

“Loans to Government Servants, etc.”

**L—ADVANCES FOR PURCHASE
OF OTHER CONVEYANCES—**

O	..	30.00	}	28.00	19.79	—8.21
R	..	—2.00				

Grant No. 54—Loans and Advances by State/Union Territory Governments 157
(All voted)—contd.

Group-head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
K—ADVANCES FOR PURCHASE OF MOTOR CONVEYANCES—					

O	..	8.00	} 6.00	4.44	-1.56
R	..	-2.00			

In both the above two cases Rs. 2.00 lakhs were withdrawn on 30th March 1972 due to less requirement of advances. Reasons for the final savings of Rs. 8.21 lakhs and Rs. 1.56 lakhs are awaited.

(iii) A portion of the above saving was provided by reappropriation under the following ; even so, substantial excess remained uncovered :—

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

“Loans to Government Servants, etc.”

O—ADVANCES FOR DROUGHT RELIEF AND ADVANCES FOR FLOOD RELIEF—

S	..	95.00	} 1,95.00	2,56.52	+61.52
R	..	1,00.00			

Rupees one crore, provided by reappropriation on the last day of the financial year due to drawal of more advances than anticipated, proved largely inadequate in view of the eventual excess of Rs. 61.52 lakhs. Reasons for the eventual excess are awaited.

In the previous year also, there was an excess of Rs. 1,20.33 lakhs under this group-head.

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

G—LOANS TO STATUTORY CORPORATIONS, BOARDS AND GOVERNMENT COMPANIES—

O	..	.40.00	} 6,93.17	7,86.46	+93.29
S	..	2,18.00			
R	..	35.17			

158 **Grant No. 54—Loans and Advances by State/Union Territory Governments**
(All voted)—*contd.*

Supplementary provision of Rs. 2,18·00 lakhs was obtained in March 1972 for payment of ways and means advances to the Calcutta State Transport Corporation and the Calcutta Tramways Company Ltd. (Rs. 1,32·00 lakhs), the North Bengal State Transport Corporation (Rs. 38·00 lakhs) and the Kalyani Spinning Mills Ltd. (Rs. 37·00 lakhs) and payment of loans to the Calcutta Metropolitan Water and Sanitation Authority (Rs. 7·00 lakhs) and the West Bengal Dairy and Poultry Development Corporation (P) Ltd. under World Food Programme No. 348 (Rs. 4·00 lakhs). Additional funds were provided by reappropriation on 30th March 1972 for payment of more loans to the Westinghouse Saxby Farmer Ltd. as working capital for purchase of raw materials, payment of salaries and wages and fulfilment of other committed liabilities (Rs. 25·00 lakhs), to the West Bengal Dairy and Poultry Development Corporation (P) Ltd. under World Food Programme No. 348 for construction of feed milling plant at Kalyani (Rs. 8·69 lakhs) and to the Calcutta Metropolitan Water and Sanitation Authority for execution of development schemes entrusted to them (Rs. 1·48 lakhs). The final excess of Rs. 93·29 lakhs was mainly due to payment of loans to the West Bengal State Electricity Board in connection with the scheme for extension and distribution of electricity in Sector I of the Northern Salt Lake City Extension Area (Rs. 1,12·29 lakhs) partly counterbalanced by less payment of loans to the Kalyani Spinning Mills Ltd., reasons for which are awaited (Rs. 20·00 lakhs).

In the preceding year also, an excess of Rs. 1,01·61 lakhs occurred under this group-head.

(iv) Another portion of the above saving was reappropriated to the following; this proved largely excessive in view of the eventual saving :—

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

“Loans to Government Servants,
etc.”

N—OTHER ADVANCES—

O	..	11·00	} 76·00	56·05	—19·95
S	..	22·10			
R	..	42·90			

Supplementary provision of Rs. 22·10 lakhs was obtained in March 1972 for meeting larger requirements under the scheme “Advances in connection with marriage, illness, etc.” Additional funds of Rs. 42·90 lakhs were provided by reappropriation on 30th March 1972 due to drawal of larger amount of advances than anticipated. Reasons for the final saving of Rs. 19·95 lakhs are awaited.

Grant No. 54—Loans and Advances by State/Union Territory Governments 159
(All voted)—concl'd.

(v) Withdrawal of funds by reappropriation and surrender proved wrong in view of eventual excess under :—

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

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

I—LOANS UNDER DEVELOPMENT SCHEMES—

I(iii)—Schemes outside the State Plan—

O	..	8,94.60	}	7,69.75	13,90.97	+6,21.22
S	..	1,61.04				
R	..	-2,85.89				

The net excess of Rs. 3,35.33 lakhs was due to payment of more loans to the Calcutta Metropolitan Development Authority for implementation of development schemes in the Calcutta Metropolitan District area (Rs. 7,27.85 lakhs) and payment of loans under “Schemes for helping the educated unemployed—Supplies of indigenous machinery on hire-purchase basis” due to allocation of funds by Government of India at post-budget stage for providing employment to educated unemployed youths (Rs. 26.38 lakhs) partly counterbalanced by saving due to less payment of loans under “Construction of Second Bridge over Hooghly River including Kona Expressway” (Rs. 3,11.04 lakhs) and non-payment of loans under “Calcutta Metropolitan District Development Schemes” (Rs. 1 crore), reasons for which are awaited, and less payment of loans under “Rural works programme in the chronically drought-affected areas” (Rs. 7.86 lakhs) owing to less demand from cultivators and partial execution of the works in hand (Rs. 1.49 lakhs) and other reasons which are awaited (Rs. 6.37 lakhs).

B—LOANS TO MUNICIPAL CORPORATIONS AND MUNICIPALITIES—

O	..	1,00.00	}	1,51.38	2,03.61	+52.23
S	..	60.00				
R	..	-8.62				

Supplementary provision of Rs. 60.00 lakhs, obtained in March 1972 for payment to municipalities for ways and means purposes and repairs to the roads and bridges damaged by floods, fell short of actual requirements by Rs. 43.61 lakhs. Rupees 8.62 lakhs, however, were surrendered on the last working day of the financial year due to less demand for loans. Reasons for the eventual excess of Rs. 52.23 lakhs are awaited.

Sub-headwise details of excess under different grants/appropriations.

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

Major head and sub-head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
Major head "10—State Excise Duties."					
A—Superintendence—					
A(I)—Superintendence—					
A(I)—1—Pay of officers—					
O	..	4.28	3.75	3.81	+0.06
R	..	-0.53			
A(I)—2—Pay of establishment—					
O	..	13.29	12.65	16.12	+3.47
R	..	-0.64			
A(I)—5—Other contingencies—					
O	..	3.05	17.23	17.77	+0.54
S	..	8.58			
R	..	5.60			
A(I)—6—Secret Service Expenditure—					
O	..	0.20	0.18	0.18	+(a)
R	..	-0.02			
B—District Charges—					
B(I)—District Charges—					
B(I)—2—Pay of establishment—					
O	..	46.20	41.00	50.63	+9.63
R	..	-5.20			
B(I)—4—Contract contingencies—					
O	..	1.90	1.75	2.23	+0.48
R	..	-0.15			

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations—contd.

Grant No. 3—State Excise Duties (All voted)—concl'd.

Major head and sub-head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
Major head "10—State Excise Duties."					
B—District Charges—					
B(I)—District Charges—					
B(I)—5—Other contingencies—					
O	..	8.61	7.00	7.86	+0.86
R	..	-1.61			
F—Works—					
O	..	0.10	0.03	0.07	+0.04
R	..	-0.07			
Total ..			83.59	98.67	+15.08

Grant No. 8—Registration Fees.

Major head and sub-head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
Major head "15—Registration Fees."					
A—Superintendence—					
A-2—Pay of establishment—					
O	..	1.13	1.46	1.49	+0.03
R	..	0.33			
A-3—Allowances, honoraria, etc.—					
O	..	0.43	0.30	0.31	+0.01
R	..	-0.13			

Sub-headwise details of excess under different grants/appropriations—*contd.*Grant No. 8—Registration Fees—*concl'd.*

Major head and sub-head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
Major head "15—Registration Fees."					
B—District Charges—					
B-1—Pay of officers—					
O	..	7.00	9.00	9.68	+0.68
R	..	2.00			
B-2—Pay of establishment—					
O	..	26.50	34.67	41.41	+6.74
S	..	0.23			
R	..	7.94			
B-3—Allowances, honoraria, etc.—					
O	..	33.40	22.90	24.63	+1.73
R	..	-10.50			
B-4—Contract contingencies—			10.00	10.85	+0.85
B-5—Other contingencies—			3.25	3.97	+0.72
Cost for Landlords' Fee Establishment and for service of notices under section 26(c) of the B.T. Act as amended upto 1938—					
Contingencies—					
R	..	0.22	0.22	0.23	+0.01
B-6—Losses—			..	0.02	+0.02
Total	..	.	81.80	92.59	+10.79

Sub-headwise details of excess under different grants/appropriations—contd.

Grant No. 11—Parliament, State/Union Territory Legislature.

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "18—Parliament, State/Union Territory Legislature."			
B—State/Union Territory Legislature—			
B(1)—Legislative Assembly—			
B(1)2—Allowances, honoraria, etc.—			
O 11.55	1.72	1.85	+0.13
R -9.83			
B(3)—State Legislature Secretariat—			
B(3)1—Pay of officers—			
O 3.47	3.09	3.12	+0.03
R -0.38			
B(3)3—Allowances, honoraria, etc.—			
O 2.20	3.26	3.31	+0.05
R 1.06			
C—Elections—			
Other Election Charges—			
(b)—Expenditure on elections to—			
(ii)—State Legislative Assembly—			
O 0.50	76.14	90.76	+14.62
S 59.50			
R 16.14			
(iv)—House of the People and State Legislative Assembly (held simultaneously)—			
O 40.00	42.46	69.92	+27.46
R 2.46			

Sub-headwise details of excess under different grants/appropriations—*contd.***Grant No. 11—Parliament, State/Union Territory Legislature—*concl'd.***

Major head and sub-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
Major head "18—Parliament, State/ Union Territory Legislature."			
C—Elections—			
Other Election Charges—			
(c)—Bye election to—			
(ii) Legislative Assembly—			
O 0.15	0.03	0.32	+0.29
R -0.12			
(d)—Miscellaneous—			
O 5.00	4.50	8.65	+4.15
R -0.50			
Total ..	1,31.20	1,77.93	+46.73

Grant No. 14—Jails (All voted).

Major head and sub-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
Major head "22—Jails."			
A—Jails—			
A(a)—Superintendence—			
A(a)2—Pay of establishment—			
O 2.25	2.07	2.08	+0.01
R -0.18			

Sub-headwise details of excess under different grants/appropriations—*contd.***Grant No. 14—Jails (All voted)—*contd.***

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—	
	(In lakhs of rupees)			
Major head "22—Jails."				
A—Jails—				
A(b)—Presidency Jail—				
A(b)4—Contingencies—				
O	14.34	} 19.75	25.91	+6.16
S	5.00			
R	0.41			
A(c)—Central Jails—				
A(c)1—Pay of officers—				
O	1.68	} 1.76	1.91	+0.15
R	0.08			
A(c)2—Pay of establishment—				
O	26.51	} 29.15	30.36	+1.21
S	1.30			
R	1.34			
A(c)3—Allowances, honoraria, etc.—				
O	2.76	} 4.65	5.30	+0.65
R	1.89			
A(c)4—Contingencies—				
O	59.95	} 66.51	69.97	+3.46
S	7.20			
R	-0.64			

Sub-headwise details of excess under different grants/appropriations—*contd.*Grant No. 14—Jails (All voted)—*contd.*

Major head and sub-head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
Major head "22—Jails."			
A—Jails—			
A(d)—District Jails—			
A(d)1—Pay of officers—			
O 2.36	2.06	2.23	+0.17
R -0.30			
A(d)3—Allowances, honoraria, etc.—			
O 2.13	3.76	3.87	+0.11
R 1.63			
A(d)4—Contingencies—			
O 38.97	42.75	48.26	+5.51
S 3.00			
R 0.78			
A(e)—Subsidiary Jails—			
A(e)1—Pay of officers—			
O (a)	..	0.02	+0.02
R -(a)			
A(e)2—Pay of establishment—			
O 11.61	10.93	11.67	+0.74
R -0.68			
A(e)4—Contingencies—			
O 25.07	27.87	33.12	+5.25
S 1.50			
R 1.30			

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations—contd.

Grant No. 14—Jails (All voted)—concl'd.

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "22—Jails."			
A—Jails—			
A(f)—Release of Offenders on Admonition and Probation—			
A(f)3—Allowances, honoraria, etc.—			
O 0.43	0.44	0.59	+0.15
R 0.01			
A(k)—Charges for police custody—			
O 6.79	6.72	7.44	+0.72
R -0.07			
C—Works—			
R 0.62	0.62	1.64	+1.02
Total ..	2,19.04	2,44.37	+25.33

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

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "35—Industries—Cinchona."			
A—Cinchona Plantations—			
A(1)—Cinchona Plantations—			
A(1)1—Pay of officers—			
O 1.85	1.20	1.22	+0.02
R -0.65			

Sub-headwise details of excess under different grants/appropriations—*contd.*Grant No. 28—Industries—Cinchona (All voted)—*concl'd.*

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "35—Industries—Cinchona."			
A—Cinchona Plantations—			
A(1)—Cinchona Plantations—			
A(1)3—Allowances, honoraria, etc.—			
O 0.95	1.15	1.20	+0.05
R 0.20			
A(1)4—Contingencies—			
O 55.19	56.87	58.14	+1.27
S 0.67			
R 1.01			
A(2)—Scheme for the cultivation of alternative and subsidiary crops—			
A(2)2—Pay of establishment—			
O 0.06	0.09	0.10	+0.01
R 0.03			
A(2)3—Allowances, honoraria, etc.—			
O 0.02	0.01	0.01	+(a)
R -0.01			
Total	59.32	60.67	+1.35

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations—contd.

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—	89.66	90.21	+0.55
Kangsabati Reservoir Project—	1,88.91	1,96.05	+7.14
C—Other Revenue Expenditure—			
(i) Mayurakshi Reservoir Project—			
Establishment—			
General Establishment—			
O 14.00 } R 0.32 }	14.32	16.88	+2.56
Tools and Plant—			
O 2.00 } R 0.91 }	2.91	3.25	+0.34
Suspense—			
O 2.50 } R -2.25 }	0.25	3.17	+2.92
(ii) Damodar Valley Project—			
Irrigation and Barrage—			
Suspense—			
O 10.00 } R -8.76 }	1.24	24.78	+23.54

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—			
Establishment—			
Revenue establishment—			
O 9.00	10.91	11.58	+0.67
R 1.91			
B—Navigation, Embankment and Drainage Works—			
(b) Unproductive Works—			
(i) Working expenses—			
B-2—Maintenance and repairs—			
O 19.83	20.12	20.18	+0.06
R 0.29			
Major head "44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)."			
A—Irrigation Works—			
(ii) Miscellaneous Expenditure—			
Other charges—			
O 0.03	..	2.56	+2.56
R -0.03			
Suspense—			
O 10.00	4.74	21.87	+17.13
R -5.26			

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)."			
A—Irrigation Works—			
(iii) Development Schemes—			
(a) Fourth Five-Year Plan—			
Investigation and model experiment in connection with Ganga Barrage Project—	..	0.89	+0.89
Survey and investigation of Hinglow Irrigation Project—	..	0.07	+0.07
B—Navigation, Embankment and Drainage Works—			
(i) Works—			
Suspense—			
O 50.00	} 65.43	2,84.74	+2,19.31
S 20.00			
R -4.57			
(ii) Miscellaneous Expenditure—			
Other charges—			
Other items—			
O 0.79	} 1.43	1.67	+0.24
R 0.64			
(iii) Development Schemes—			
(a) Fourth Five-Year Plan—			
Anti-waterlogging Schemes—			
R 0.50	0.50	4.17	+3.67

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 "98—Capital Outlay on Multipurpose River Schemes."			
Development Schemes—			
(i) Fourth Five-Year Plan—			
Mayurakshi Reservoir Project—			
II—Barrage and Irrigation—			
Works—			
O 7.40	} 17.03	17.44	+0.41
R 9.63			
Establishment—			
O 0.35	} 0.37	0.43	+0.06
R 0.02			
2. Kangsabati Reservoir Project—			
Works—	2,56.00	4,31.03	+1,75.03
Establishment—	30.00	35.10	+5.10
Tools and Plant (ordinary)—	2.00	4.65	+2.65
Suspense—	5.00	19.21	+14.21
Major head "99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)."			
Development Schemes—			
(a) Fourth Five-Year Plan—			
Irrigation and Power—			
Irrigation—			
Karatowa Irrigation Project in Jalpaiguri District—			
R 0.40	0.40	1.04	+0.64

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)."			
B—Navigation, Embankment and Drainage Works—			
Development Schemes—			
(a) Fourth Five-Year Plan—			
Drainage and anti-waterlogging Schemes—			
Sonarpur-Arapanch-Matla Drainage Scheme—	2.00	2.13	+0.13
Bhuri Shyamsundarpur Drainage Scheme—	..	1.85	+1.85
Nowi Basin Drainage Scheme in 24-Parganas—			
O .. 20.00	35.00	35.04	+0.04
B .. 15.00			
Construction of 100 nos. of Sluices at Sundarbans—			
O .. 15.00	6.75	12.08	+5.33
R .. -8.25			
East Mograhat Drainage Scheme—			
O .. 15.00	20.00	20.33	+0.33
R .. 5.00			
Lower Damodar Drainage Scheme (Phase II)—			
	25.00	67.63	+42.63
Resuscitation of river Kaliaghye—			
O .. 15.00	26.00	76.05	+50.05
R .. 11.00			
Three Drainage Schemes for relieving drainage congestion of Ghatal area—			
O .. 9.89	2.50	2.75	+0.25
R .. -7.39			

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, Embankment and Drainage Works (Non-Commercial)."			
Development Schemes—			
(a) Fourth Five-Year Plan—			
A—Irrigation Works—			
Irrigation and Power—			
Irrigation—			
Development of River Research Institute (3rd phase)—			
O .. 4.00	} 4.30	5.38	+1.08
R .. 0.30			
B—Navigation, Embankment and Drainage Works—			
Development Schemes—			
Flood Control—			
Reconnaissance Survey of the Catchment areas of North Bengal rivers in Sikkim, Bhutan and Darjeeling District—	..	3.59	+3.59
Protection of the left bank of the river Hanskhowa in the Cooch Behar District—	..	7.70	+7.70
Retiring the breached kheti embankment from CH-68 to OH-34—	..	0.06	+0.06
Protection of Malerjhar area near Cooch Behar Town on the right bank of river Torsa—	..	0.09	+0.09
Protection of left bank of river Diana below Jaldhaka Ramsahi Forest—	..	0.13	+0.13
Preventing diversion of river Siltorsa into river Ohel	..	4.54	+4.54

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, Embankment and Drainage Works (Non-Commercial)."			
<i>Flood Control—contd.</i>			
Protection of Bijanbari area from erosion and flooding by little Ranjit—	..	4.26	+4.26
Construction of one solid Span at CH-127.50 in connection with protection of Rajabhatkhowa—	..	1.27	+1.27
Preventing diversion of the river Teesta into river Karala through Nepali river near Bodagangi—	..	2.44	+2.44
Protection of diversion of the river Dhola—	..	1.56	+1.56
Protection of Bakali area in P. S. Moinaguri, district Jalpaiguri—	..	2.42	+2.42
Completion of Office Building of the Flood Control Commissioner—	..	0.28	+0.28
Preventing diversion of river Manasi into river Sutlenga through Katkhal near Bhangamore, P. S. Mathabhanga—	..	0.70	+0.70
Protection of the left bank of river Teesta from Changmari to Premgunj—	—	2.39	+2.39
Prevention of diversion of river Raidak II into Ghoramara—	..	1.02	+1.02
Construction of an embankment from Burnesh to Domohani— Mid Phase—	..	10.77	+10.77
Protection of Jalpaiguri Town Protective work—	..	6.96	+6.96
Remodelling of Jalpaiguri Town Planning work—	..	0.07	+0.07
Protection of Basirhat Town— 500'-0" length in P. S. Basirhat—	..	1.09	+1.09
Protection of the left bank of Diana below Railway Bridge at Changan upto village Upper Kalabari—	..	9.58	+9.58

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, Embankment and Drainage Works (Non-Commercial)."			
Flood Control—<i>contd.</i>			
Preventing diversion of river Valu- ghoria into river Diana—	..	2.59	+2.59
Construction of a Pucca Foot Bridge over Dwari Bundh Khal at Mian Bazar in connection with re- excavation of Dwari Bundh Khal—	..	0.05	+0.05
Widening of Jalpaiguri Town—	..	8.30	+8.30
Protection work at Ariadaha Burning Ghat—			
R .. 0.21	0.21	0.54	+0.33
Re-excavation of Joyfully Khal in Midnapore District—	..	0.02	+0.02
2 nos. solid span near K.M.P. 8.4 of Giriya Embankment—	..	3.17	+3.17
Construction of 3 nos. solid span at CH 82,116,175 of Sidhabar Ohangmari Embankment—	..	5.18	+5.18
Protection of right bank of river Hooghly in front of Joykrishna Public Library—			
R .. 0.05	0.05	0.28	+0.23
Preventing diversion of river Mechi into Bataria—	..	2.72	+2.72
Remodelling of Apalchand Span—	..	0.96	+0.96
Protection of Mal Town from erosion of river Mal—	..	1.45	+1.45
Strengthening of Ajoy left ex- Zamindari Embankment from Nurpur to Jahanabad—	4.00	4.12	+0.12
Checking of erosion of river Teesta at Beltala Ghat—	..	0.96	+0.96
Construction of Ajoy right Embank- ment—	..	0.58	+0.58

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, Embankment and Drainage Works (Non-Commercial)."			
Flood Control—concl'd.			
Outstanding land charges for some completed Flood Control schemes—			
R .. 0.03	0.03	2.55	+2.52
Construction of sluice of the Outfall of Daya Nullah—	..	1.64	+1.64
Protection of Giriya Embankment—7th mile—	..	2.47	+2.47
Protection of right bank of Teesta from Mondalghat to Bibiganj—	..	21.87	+21.87
Preventing diversion of river Chel into Andhijhora in P. S. Mal, Jalpaiguri—	..	0.21	+0.21
Construction of soild span at CH 105 Bakali—	..	2.14	+2.14
Construction of solid span at KMP 12.7 of Helapakari Embankment—	..	1.36	+1.36
Protection of Panbari area from erosion of river Jaldhaka—	..	2.91	+2.91
Completion of residual work for flood damaged works of 1968, etc.—	..	0.93	+0.93
Construction of 2 nos. solid span at 5.6 and 6.3 of Jalpaiguri—Town and Planning Works—	..	2.71	+2.71
Construction of permeable screen of Helapakari Embankment—	..	1.48	+1.48
Construction of minor span at CH 45.00 of Bakali Embankment—	..	0.22	+0.22
Construction of minor span at CH 149.46 of Bakali Embankment—	..	0.21	+0.21
Construction of minor span at CH 128.00 of Bakali Embankment—	..	0.26	+0.26
Total ..	8,37.06	15,47.01	+7,09.95

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—8—Jails—					
O	..	2.52	4.96	5.33	+0.37
R	..	2.44			
A—9—Police—					
O	..	6.00	3.38	5.04	+1.66
R	..	-2.62			
A—10—Education—			0.70	0.85	+0.15
A—11—Medical—					
O	..	1.00	1.03	1.58	+0.55
R	..	0.03			
A—18—Stationery and Printing—					
O	..	0.01	0.02	0.03	+0.01
R	..	0.01			
B—Original Works—Communica- tions—Ordinary—					
O	..	12.75	2.13	2.22	+0.09
R	..	-10.62			
B—Original Works—Communica- tions—Construction of Border Roads—					
O	..	10.00	7.44	61.68	+54.24
R	..	-2.56			

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—
Major head "50—Public Works."			(In lakhs of rupees)		
D—Repairs—					
1. Repairs—Buildings—					
(i) Normal—					
O	..	1,15.00	1,58.29	2,37.43	+79.14
R	..	43.29			
(iii) Flood damage—					
			..	0.25	+0.25
2. Repairs—Communications—					
(i) Normal—					
			3,30.00	4,69.69	+1,39.69
(ii) Maintenance of Border Roads (other than National Highways)—					
			1.50	8.02	+6.52
3. Repairs—Miscellaneous—					
			0.80	1.21	+0.41
F—Tools and Plant—					
O	..	26.00	33.62	38.54	+4.92
R	..	7.62			
G—Grants-in-aid—					
			36.36	36.98	+0.62
I—Suspense—					
			5,25.00	8,84.78	+3,59.78
K—Development Schemes—					
K(2)—Committed Expenditure for Annual Plan Schemes 1966 to 1969—					
			25.00	47.24	+22.24
Total ..			11,30.23	18,00.87	+6,70.64

Sub-headwise details of excess under different grants/appropriations—*contd.*Grant No. 34—Public Works—*concl'd.*

Major head and sub-head			Total appro- priation.	Actual expenditure	Excess+ Saving-
(In lakhs of rupees)					
Major head "50—Public Works."					
A—Original Works—					
Buildings—					
A—6—General Administration—					
<i>O</i>	..	0.65	0.61	0.69	+0.08
<i>R</i>	..	-0.04			
D—Repairs—					
1. Repairs—Buildings—					
(i) Normal—					
<i>O</i>	..	14.50	12.26	13.23	+0.97
<i>R</i>	..	-2.24			
2. Repairs—Communications—					
(i) Normal—					
	..		..	0.03	+0.03
I—Suspense—					
<i>O</i>	..	1.00	0.52	2.47	+1.95
<i>R</i>	..	-0.48			
Total (charged)			13.89	16.42	+3.03

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 ... 2,75.00	2,77.00	3,06.73	+29.73
S .. 2.00			
(c)—Family pension—			
O .. 7.50	7.56	12.73	+5.17
S .. 0.06			
(2)—Other transferred pensions from East Pakistan—			
(i)—Undivided Bengal and East Pakistan Pensions—			
(a) Pre-partition—			
	2.00	2.25	+0.25
(b) Post-partition—			
	0.56	0.69	+0.19
C—Donations to Provident Funds in respect of officers—			
O .. 5.00	3.00	3.05	+0.05
R .. -2.00			
D—Gratuities—			
(d) Death gratuity—			
	9.00	10.68	+1.68
G—Allowances and gratuities to political sufferers, their families and institutions—			
O .. 10.00	10.45	10.68	+0.23
R .. 0.45			
H—Charges in England—			
	0.66	0.70	+0.04

Sub-headwise details of excess under different grants/appropriations—*contd.*Grant No. 39—Pensions and Other Retirement Benefits—*concl'd.*

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "120—Payments of commuted value of pensions."			
(a)—Payments in India—			
(1) Payments—			
O .. 9.45	10.45	11.70	+1.25
S .. 0.55			
R .. 0.45			
Total (voted) ..	3,20.62	3,59.21	+38.59

Major head and sub-head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "65—Pensions and Other Retirement Benefits."			
A—Superannuation and retired allowances—			
(a) Add—Payments to Central Government on account of pensions payable to officers appointed by the Secretary of State and recoverable from the State Government—			
<i>Charged—</i>	2.25	3.09	+0.84
(b) Other pensions—			
<i>Charged—</i>			
O .. 2.50	3.25	3.34	+0.09
S .. 0.75			
Total (charged) ..	5.50	6.43	+0.93

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."					
C—Purchase of plain paper used with stamps—					
O	..	1.70	1.50	1.58	+0.08
R	..	-0.20			
E—Stationery Offices and Stores—					
E—1—Pay of officers—					
O	..	0.20	0.15	0.15	+(a)
R	..	-0.05			
E—3—Allowances, honoraria, etc.—					
O	..	1.73	0.60	0.60	+(a)
R	..	-1.13			
F—Government Presses—					
F(a)—West Bengal Government Press—					
F(a)1—Pay of officers—			0.63	0.75	+0.12
F(a)2—Pay of establishment—					
O	..	20.75	31.24	34.43	+3.19
R	..	10.49			
F(a)3—Allowances, honoraria, etc.—					
O	..	21.57	17.20	17.66	+0.46
R	..	-4.37			
F(a)4—Contract contingencies—			0.15	0.24	+0.09

(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(a)—West Bengal Government Press—			
F(a)5—Other contingencies—	1.90	3.06	+1.16
F(a)7—Mechanical section—	0.32	0.54	+0.22
F(a)8—Type foundry section—	0.05	0.09	+0.04
F(a)10—Stores—	0.80	1.06	+0.26
F(b)—Cooch Behar Government Press—			
F(b)1—Pay of officers—	0.07	0.08	+0.01
F(b)2—Pay of establishment—	0.98	1.73	+0.75
F(b)3—Allowances, honoraria, etc.—			
O .. 0.94	0.52	0.62	+0.10
R .. -0.42			
F(b)4—Contract contingencies—	0.03	0.05	+0.02
F(b)5—Other contingencies—	0.08	0.13	+0.05
F(b)6—Grants-in-aid, contributions, etc.—	..	0.01	+0.01
F(b)10—Stores—			
O .. 0.4	0.04	0.05	+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)—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(b)—Cooch Behar Government Press—			
F(b)13—Renewals and replacement of Depreciation Reserve—			
O .. (a)	(a)	(a)	+(a)
R .. (a)			
F(c)—Publication Branch—			
F(c)2—Pay of establishment—	0·62	0·92	+0·30
F(d)—Secretary to Governor's Press—			
F(d)1—Pay of officers—			
O .. 0·05	0·04	0·04	+(a)
R .. -0·01			
F(d)2—Pay of establishment—	0·70	1·25	+0·55
F(d)3—Allowances, honoraria, etc.—	0·74	0·91	+0·17
F(e)—Press and Forms Department—			
F(e)14—Charges for despatch of forms to other departments, etc.—			
O .. 0·25	0·13	0·14	+0·01
R .. -0·12			
G—Printing at Private Presses—	0·15	0·25	+0·10
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Total ..	58·64	66·34	+7·70
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(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations—*contd.*

Grant No. 43—Miscellaneous—Contributions.

Major head and sub-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
Major head "71—Miscellaneous."			
B—Miscellaneous Contributions—			
25. Grants to local bodies for dearness concession to their employees—			
O .. 2,35.00	} 2,17.56	2,36.66	+19.10
R .. -17.44			
30. Grants to Calcutta Corporation to meet increased cost of pay of their employees—	87.61	1,35.71	+48.10
35. Grant to the Ramkrishna Mission, Kamarpukur, Hooghly—	(a)	0.01	+0.01
36. Grant to State Haj Committee—	0.02	0.07	+0.05
38. Grants to local bodies in connection with the implementation of Minimum Wages Act—			
R .. 0.10	0.10	0.20	+0.10
52. Grants to Samjukta Sadachar Samity—	..	0.02	+0.02
58. Contribution to the Baleswar Martyrdom Remembrance Committee—	..	0.02	+0.02
61. Grants to Calcutta Corporation out of receipts from expected new taxes—	} 3,50.00	3,86.37	+36.37
Grants to Municipalities out of receipts from expected new taxes—			
62. Grants to Calcutta Metropolitan Development Authority—			
O .. 1,81.00	} 3,93.08	4,00.00	+6.92
S .. 1,04.00			
R .. 1,08.08			
74. Contribution to the Border Security Force Benevolent Fund for the Welfare Scheme of the Border Security Force Personnel—	..	0.25	+0.25
Total ..	10,48.37	11,59.31	+1,10.94

(a) Less than Rupees one thousand.

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, 1963—	..	0.04	+0.04
4 percent West Bengal Loan, 1964—	..	0.01	+0.01
4 percent West Bengal Loan, 1967—	..	0.26	+0.26
4 percent West Bengal Loan, 1968—	..	0.63	+0.63
4½ percent West Bengal Loan, 1970—	..	2.54	+2.54
West Bengal Estate Acquisition Compensation Bonds—			
O .. 10.00	} 15.00	15.16	+0.16
S .. 5.00			
A-II—Floating Debt—			
Other Floating Loans—			
Ways and means advance from Reserve Bank of India—			
S .. 1,10,00.00	1,10,00.00	1,53,20.52	+43,20.52
A-IV—Other Loans—			
Loans from autonomous bodies—			
A-IV(a) Loans from National Agricultural Credit (Long Term Operation) Fund of Reserve Bank of India—			
	9.19	9.55	+0.36
A-IV(c) Loans from the Life Insurance Corporation—			
	37.19	37.83	+0.64
Total (charged) ...	1,10,61.38	1,53,86.54	+43,25.16

Grant-wise details of recoveries adjusted in reduction of expenditure in the Accounts for 1971-72.

(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.
1.	2—Land Revenue	15,41,000	4,03,902	—11,37,098
2.	7—Stamps	1,14,000	1,09,166	—4,834
3.	8—Registration Fees	5,000	..	—5,000
4.	11—Parliament, State/Union Territory Legislature ..	28,50,000	..	—28,50,000
5.	12—General Administration ..	5,26,000	64,006	—4,61,994
6.	13—Administration of Justice ..	4,000	..	—4,000
7.	14—Jails	15,10,000	11,08,136	—4,01,864
8.	15—Police	3,21,00,000	2,35,97,520	—85,02,480
9.	17—Miscellaneous Departments— Excluding Fire Services ..	75,000	..	—75,000
10.	19—Education	15,37,000	10,35,000	—5,02,000
11.	20—Medical	3,57,52,000	1,80,21,515	—1,77,30,485
12.	21—Public Health	1,85,00,000	2,87,07,229	+1,02,07,229
13.	22—Agriculture—Agriculture ..	1,56,000	2,86,849	+1,30,849
14.	24—Animal Husbandry	9,61,15,000	5,18,97,916	—4,42,17,084
15.	26—Industries—Industries	4,02,000	6,97,283	+2,95,283
16.	27—Industries—Cottage Industries	13,000	..	—13,000
17.	28—Industries—Cinchona	3,00,000	6,11,975	+3,11,975
18.	29—Community Development Projects, etc. .. ..	..	40,989	+40,989
19.	30—Labour and Employment ..	50,000	..	—50,000
20.	32—Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes	11,00,000	23,01,057	+12,01,057

Grant-wise details of recoveries adjusted in reduction of expenditure in the Accounts for 1971-72—conold.

(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.
21.	33—Irrigation	1,62,25,000	3,52,60,703	+1,90,35,703
22.	34—Public Works—			
	Voted	6,53,26,000	12,50,93,222	+5,97,67,222
	Charged	1,00,000	2,61,125	+1,61,125
23.	35—Greater Calcutta Development Scheme		22,35,315	+22,35,315
24.	38—Famine Relief		80,00,000	+80,00,000
25.	39—Pensions and Other Retirement Benefits	7,00,000	5,70,407	+70,407
26.	41—Stationery and Printing	5,20,000	27,765	—5,01,235
27.	42—Forest	12,87,000	5,73,585	—6,53,415
28.	46—Miscellaneous—Civil Defence	61,87,000	25,38,235	—36,48,765
29.	47—Miscellaneous—Other Miscellaneous Expenditure ..	1,81,08,000	1,32,30,341	—48,77,659
30.	48—Miscellaneous—Expenditure on displaced persons ..	3,28,82,000	95,60,609	—2,33,21,391
31.	50—Capital Outlay on Multipurpose River Schemes—Damodar Valley Project ..	5,35,73,000	4,01,64,286	—1,34,08,714
32.	51—Capital Outlay on Public Works	58,25,000	50,36,485	—7,88,515
33.	52—Capital Outlay on Schemes of Government Trading ..	4,62,96,000	4,28,05,889	—34,90,111
	Total .. {			
	Voted ..	43,93,28,000	41,39,79,385	—2,53,48,615
	Charged ..	1,00,000	2,61,125	+1,61,125
	Grand Total ..	43,94,28,000	41,42,40,510	—2,51,87,490