



सत्यमेव जयते

Government of West Bengal

**Appropriation Accounts
1970-71**

IX
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©

Comptroller and Auditor-General of India

1974



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TABLE OF CONTENTS

	Page
Introductory	1
Summary of Appropriation Accounts	2—8
Appropriation Accounts—	
Grant No. 1—Taxes on Income other than Corporation Tax	9
2—Land Revenue	9—12
3—State Excise Duties	12—13
4—Taxes on Vehicles	13
5—Sales Tax	14
6—Other Taxes and Duties	14—15
7—Stamps	15
8—Registration Fees	16
9—Interest on Debt and Other Obligations	16—18
Appropriation for Reduction or Avoidance of Debt	18
11—Parliament, State/Union Territory Legislature	19—20
12—General Administration	21
13—Administration of Justice	22—23
14—Jails	23—24
15—Police	24—28
16—Miscellaneous Departments—Fire Services	28
17—Miscellaneous Departments—Excluding Fire Services	29—31
18—Scientific Departments	32
19—Education	32—42
20—Medical	42—47
21—Public Health	48—52
22—Agriculture—Agriculture	53—61
23—Agriculture—Fisheries	61—62
24—Animal Husbandry	62—67
25—Co-operation	67—69
26—Industries—Industries	69—77
27—Industries—Cottage Industries	78—80
28—Industries—Cinchona	80
29—Community Development Projects, etc.	81—83
30—Labour and Employment	83—85

	Page
Grant No. 31—Miscellaneous Social and Developmental Organisations—Welfare of Scheduled Tribes and Castes and Other Backward Classes ..	86
32—Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes	86—88
33—Irrigation	89—105
34—Public Works	105—110
35—Greater Calcutta Development Scheme	110—113
36—Ports and Pilotage	113
37—Road and Water Transport Schemes	114
38—Famine Relief	114—116
39—Pensions and Other Retirement Benefits	119
40—Privy Purses and Allowances of Indian Rulers	120
41—Stationery and Printing	120—121
42—Forest	121—122
43—Miscellaneous—Contributions	123—124
44—Miscellaneous—Sports	124
45—Miscellaneous—Civil Defence	125
46—Miscellaneous—Other Miscellaneous Expenditure	126—134
47—Miscellaneous—Expenditure on Displaced Persons	135—141
48—Pro-Partition Payments	142
50—Capital Outlay on Multipurpose River Schemes—Damodar Valley Project	142—143
51—Capital Outlay on Public Works	143—151
52—Capital Outlay on Schemes of Government Trading	152—153
Public Debt	153—155
54—Loans and Advances by State/Union Territory Governments	156—159
APPENDIX—I	160—165
APPENDIX—II	166—167

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 1970-71 presents the accounts of sums expended in the year ended the 31st March 1971 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—*contd.*

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
20. Medical—				
Voted	23,07,05,000	20,21,70,109	2,85,34,891	..
Charged	14,000	13,217	783	..
21. Public Health—				
Voted	11,55,66,000	7,88,28,202	3,67,37,798	..
Charged	6,000	..	6,000	..
22. Agriculture—Agriculture—				
Voted	19,48,22,000	14,91,36,677	4,56,85,323	..
Charged	12,000	..	12,000	..
23. Agriculture—Fisheries—				
Voted	72,45,000	49,91,788	22,53,212	..
Charged	34,000	33,360	640	..
24. Animal Husbandry—				
Voted	13,02,54,000	12,36,97,461	65,56,539	..
Charged	4,000	..	4,000	..
25. Co-operation—				
Voted	1,45,74,000	1,12,95,247	32,78,753	..
26. Industries—Industries—				
Voted	4,69,96,000	3,74,84,332	95,11,668	..
Charged	1,28,000	96,965	31,035	..
27. Industries—Cottage Industries—				
Voted	2,69,43,000	2,19,80,376	49,62,624	..
28. Industries—Cinchona—				
Voted	66,74,000	64,02,023	2,71,977	..
29. Community Development Projects, etc.—				
Voted	5,21,22,000	4,95,07,468	26,14,532	..
Charged	1,77,80,000	1,76,99,207	80,793	..
30. Labour and Employment—				
Voted	5,53,10,000	4,96,36,210	56,73,790	..

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.
31. Miscellaneous Social and Developmental Organisations—Welfare of Scheduled Tribes and Castes and Other Backward Classes—				
Voted	2,28,66,000	2,19,58,469	9,07,531	..
32. Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes—				
Voted	1,84,99,000	1,64,39,802	20,59,198	..
33. Irrigation—				
Voted	22,13,45,000	21,40,98,614	72,46,386	..
Charged	12,73,000	12,37,705	35,295	..
34. Public Works—				
Voted	20,48,62,000	21,09,66,426	..	61,04,426
Charged	23,86,000	20,82,552	3,03,448	..
35. Greater Calcutta Development Scheme—				
Voted	3,70,03,000	3,12,93,634	57,09,366	..
36. Ports and Pilotage—				
Voted	21,06,000	18,62,104	2,43,896	.
37. Road and Water Transport Schemes—				
Voted	97,31,000	58,10,518	29,20,482	..
38. Famine Relief—				
Voted	14,62,83,000	14,04,47,254	58,35,746	..
39. Pensions and Other Retirement Benefits—				
Voted	3,50,57,000	3,47,94,710	2,62,290	..
Charged	4,86,000	3,75,975	1,10,025	..
40. Privy Purses and Allowances of Indian Rulers—				
Voted	30,000	17,355	12,645	..

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.
41. Stationery and Printing—				
Voted	1,17,23,000	1,11,65,214	5,57,786	..
42. Forest—				
Voted	2,85,42,000	2,61,01,124	24,40,876	..
43. Miscellaneous—(Contributions—				
Voted	10,95,51,000	5,81,16,397	5,14,34,603	..
Charged	7,38,000	5,56,200	2,01,792	..
44. Miscellaneous—Sports—				
Voted	25,48,000	16,88,445	8,64,555	..
45. Miscellaneous—(Civil Defence—				
Voted	1,87,82,000	1,33,55,055	54,26,945	..
46. Miscellaneous—Other Miscellaneous Expenditure—				
Voted	11,78,71,000	10,22,18,359	1,56,52,641	..
Charged	13,71,000	40,712	13,30,288	..
47. Miscellaneous—Expenditure on Displaced Persons—				
Voted	10,39,06,000	9,08,06,218	1,30,99,782	..
Charged	3,28,70,000	2,33,15,567	95,54,433	..
48. Pre-Partition Payments—				
Voted	1,000	..	1,000	..
50. Capital Outlay on Multi-purpose River Schemes—Damodar Valley Project—				
Voted	10,84,39,000	3,50,37,900	7,34,01,100	..
51. Capital Outlay on Public Works—				
Voted	7,28,35,000	3,43,76,104	3,84,58,896	..
Charged	5,86,000	2,294	5,16,706	..

Summary of Appropriation Accounts—*contd.*

7

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.
52. Capital Outlay on Schemes of Government Trading—				
Voted	6,95,25,000	6,29,09,167	66,15,833	..
Charged	1,000	.	1,000	.
Public Debt—				
Charged	55,78,69,000	77,50,37,105	..	21,71,68,105
54. Loans and Advances by State/Union Territory Governments—				
Voted	37,56,61,000	36,35,37,625	1,21,23,975	..
Total—				
Voted	4,09,84,59,000	3,54,43,53,065	56,60,80,346	1,19,74,411
Charged	1,18,19,77,000	1,29,55,83,515	10,35,61,590	21,71,68,105
Grand Total	5,28,04,36,000	4,83,99,36,580	66,96,41,936	22,91,42,516

The expenditure shown above does not include Rs. 18,77,434 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
	Voted	Charged	
	Rs.	Rs.	
28 Education	40,000	..	19th February 1971.
	3,000	..	4th March 1971.
	3,00,000	..	19th March 1971.
29- Medical .. ..	..	189	8th May 1970.
	..	32,385	13th March 1971.
30 Public Health .. ..	..	1,860	19th May 1970.
124—Capital Outlay on Schemes of Government Trading	15,00,000	..	16th September 1970.
Total ..	18,43,000	34,434	
Grand Total	..	18,77,434	

The excess over the following grants requires regularisation:—

Number of grant	Name of the grant
8	Registration Fees.
9	Interest on Debt and Other Obligations.
11	Parliament, State/Union Territory Legislature.
34	Public Works.

The excess over the charged appropriation "Public Debt" also requires regularisation.

As the grants and appropriations are for the gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries which are adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts. (In the case of certain suspense heads, however, a net budget provision was made. In these cases the expenditure shown is also net, i.e., after taking into account the actual recoveries).

The reconciliation between the total expenditure according to the Appropriation Accounts for 1970-71 and the Finance Accounts for that year is shown below :—

	Voted	Charged
	Rs.	Rs.
Total expenditure according to the Appropriation Accounts	3,54,43,53,065	1,29,55,83,515
<i>Deduct</i> —Recoveries	35,73,98,750	1,52,214
Net total expenditure as shown in statement no. 10 of the Finance Accounts	3,18,69,54,315	1,29,54,31,301

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 1970-71.



(A. BAKSI)

Comptroller and Auditor-
General of India.

NEW DELHI :

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1973.

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

9

		Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.	
Major head "4—Taxes on Income other than Corporation Tax."				
	Rs.			
Voted—				
Original ..	11,21,000	11,21,000	10,24,079	—96,921
Supplementary ..				
Amount surrendered during the year (March 1971) ..	..	..	..	1,05,918
Charged—				
Original ..	1,000	1,000	..	—1,000
Supplementary ..				
Amount surrendered during the year (March 1971) ..	..	..	..	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."				
	Rs.			
Voted—				
Original ..	11,43,66,000	11,43,66,000	9,94,42,059	—1,49,23,941
Supplementary ..				
Amount surrendered during the year (March 1971) ..	..	..	..	91,88,569
Charged—				
Original ..	5,70,000	5,70,000	4,56,339	—1,13,661
Supplementary ..				
Amount surrendered during the year (March 1971) ..	..	..	..	1,03,234

Notes and comments -

Voted grant

(i) Of the unutilised amount of Rs. 1,49.24 lakhs, Rs. 57.35 lakhs remained unreturned even though surrender of saving was made on the last working day of the financial year.

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

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

"9 -Land Revenue."

E—EXPENDITURE IN CONNECTION WITH EX-ZAMINDARY ESTATES—

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

O	..	2,08.00	} 2,06.58	1,90.13	-16.45
R	..	-1.42			

Reasons for the total shortfall of Rs. 17.87 lakhs are awaited.

C—SURVEY, SETTLEMENT AND RECORD OPERATIONS—

C(c)—Major Settlement Operations in connection with Estates Acquisition Scheme—

O	..	1,08.05	} 1,04.20	97.49	-6.71
R	..	-3.85			

The total shortfall of Rs. 10.56 lakhs was mainly due to merger of allowances with pay as per provisions of Revision of Pay Rules, 1970 and less drawal of travelling allowance owing to restriction on frequency of tours (Rs. 6.53 lakhs) and diversion of staff to compensation wing as well as non-drawal of some arrear bills in the revised scales (Rs. 3.77 lakhs).

"92—Payment of Compensation to Land-holders, etc., on the abolition of the Zamindari System."

(B)—PAYMENT BY ESTATES ACQUISITION COMPENSATION BONDS—

O	..	70.00	} 59.62	59.62	..
R	..	-10.38			

The shortfall of Rs. 10.38 lakhs was due to payment of compensation mainly to small intermediaries having lesser amount of bonds.

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
(A)—CASH COMPENSATION—			
(A)(iii)—Payment of commuted value of rent in kind annuity—			
O .. 35.00	32.00	28.50	-3.50
R .. -3.00			

Rs. 3.00 lakhs were surrendered on 30th March 1970 in view of less payment of commuted value of rent due to deployment of large number of staff of the compensation offices on election duty in the mid-term general election of 1971.

Reasons for the final saving of Rs. 3.50 lakhs are awaited.

"9—Land Revenue."

E—EXPENDITURE IN CONNECTION WITH EX-ZAMINDARY ESTATES . .

E(b)—Outlay on Improvements—

O .. 9.14	5.13	4.26	-0.87
R .. -4.01			

Reasons for the total shortfall of Rs. 4.88 lakhs (53 per cent of the provision) are awaited.

In the previous year, the shortfall under this group-head was Rs. 6.34 lakhs (67 per cent of the provision of Rs. 9.49 lakhs).

C—SURVEY, SETTLEMENT AND RECORD OPERATIONS—

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

Pakistan—	9.02	6.77	-2.25
-----------------	------	------	-------

Reasons for the final shortfall of Rs. 2.25 lakhs are awaited.

(iii) In the following case withdrawal of funds by surrender and 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)		

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

(A)—CASH COMPENSATION—

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

O .. 2,15.00	1,85.00	1,92.81	+7.81
R .. -30.00			

Withdrawal of Rs. 30.00 lakhs by surrender and reappropriation was attributed to less payment of final compensation consequent on deployment of large number of staff of the compensation office on election duty in March 1971.

Reasons for the final excess of Rs. 7.81 lakhs are awaited.

(iv) 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)	

"9 -- Land Revenue."

E—EXPENDITURE IN CONNECTION WITH EX-ZAMINDARY ESTATES—

E(a)—Collection of Revenue—

O ..	2,55.99	} 2,66.08	2,34.51	-31.57
R ..	10.09			

Reasons for the reappropriation of funds on 30th March 1971 and the final saving of Rs. 31.57 lakhs are awaited.

(v) Substantial excess occurred under the following :—

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

"92 -- Payment of Compensation to Landholders, etc., on the abolition of Zamindari System."

(A)—CASH COMPENSATION—

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

O ..	25.00	} 32.00	32.35	+0.35
R ..	7.00			

The total excess of Rs. 7.35 lakhs was due to more payment of ad-interim compensation as larger number of intermediaries than anticipated turned up to receive payment.

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

Major head	Total grant	Actual expenditure	Excess + Saving—	
"10—State Excise Duties."	Rs.	Rs.	Rs.	
Original ..	1,04,28,000	} 1,20,88,000	1,09,76,912	-11,11,088
Supplementary	16,60,000			
Amount surrendered during the year (March 1971) ..	..	..	..	3,39,500

Notes and comments —

(i) In view of the saving of Rs. 11·11 lakhs in the grant, supplementary grant of Rs. 10·60 lakhs obtained in March 1971 for meeting larger expenditure on staff, allowances and contingencies proved largely excessive.

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

Group-head			Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)		
A. Superintendence -					
O	..	25·18	29·51	25·34	-4·17
S	..	3·63			
R	..	0·70			

The net shortfall of Rs. 3·47 lakhs was mainly due to purchase of less number of motor vehicles than anticipated (Rs. 1·59 lakhs) and non-filling up of vacant posts (Rs. 1·58 lakhs).

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

			Total grant	Actual expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
Major head "11—Taxes on Vehicles."					
Rs.			24,09,000	20,64,884	-3,44,116
Original	..	24,09,000			
Supplementary	..				
Amount surrendered during the year (March 1971)			..	..	2,00,500

Notes and comments—

Substantial provision remained unspent under the following :—

Group-head			Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)		
A—Charges of Collection under Motor Vehicles Acts—					
O	..	23·27	22·09	20·65	-1·44
R	..	-1·18			

Out of the total shortfall of Rs. 2·62 lakhs, shortfall of Rs. 1·18 lakhs was attributed to non-entertainment of additional staff provided for in the original budget. Reasons for the final saving of Rs. 1·44 lakhs are awaited.

Grant No. 5—Sales Tax.

			Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major head "12—Sales Tax."					
			Rs.		
Voted—					
Original	..	80,25,000	80,25,000	64,92,079	-15,32,921
Supplementary	..				
Amount surrendered during the year (March 1971)			..	..	11,69,510
Charged—					
Original	..	1,000	5,000	..	-5,000
Supplementary	..	4,000			
Amount surrendered during the year			..	..	..

Notes and comments—

Substantial provision remained unutilised under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A—COLLECTION CHARGES—			
A(i)—Diroction—			
O	..	77.10	-3.61
R	..	-9.15	

A(i)—Diroction—

O	..	77.10	67.95	64.34	-3.61
R	..	-9.15			

Rs. 9.15 lakhs were surrendered on 30th March 1971 mainly due to non-filling up of vacant posts owing to non-availability of suitable candidates (Rs. 8.42 lakhs). Reasons for the final saving of Rs. 3.61 lakhs are awaited.

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

			Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major head "13 -Other Taxes and Duties."					
			Rs.		
Original	..	35,63,000	53,85,000	35,73,858	-18,11,142
Supplementary	..	18,22,000			
Amount surrendered during the year (March 1971)			..	..	17,67,200

Notes and comments—

(i) In view of the eventual shortfall of Rs. 18·11 lakhs, supplementary grant of Rs. 18·22 lakhs obtained in March 1971 proved largely excessive.

(ii) Substantial provision remained unutilised under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
A—COLLECTION CHARGES—			
A(iv)—Taxes on entry of goods in Calcutta Metropolitan Area—			
O ..	10·00	14·45	15·87
S ..	18·22		
R ..	-13·77		
			+1·48

The net shortfall of Rs. 12·35 lakhs was due to non-filling up of vacant posts for want of suitable personnel and non-receipt of bills from suppliers.

B—CHARGES UNDER THE ELECTRICITY ACTS—

B(iv)—Charges connected with the administration of the Bengal Electricity Duty Act, 1935—

O ..	7·67	6·09	5·29	-0·80
R ..	-1·58			

Withdrawal of Rs. 1·58 lakhs by reappropriation on 30th March 1971 was due to non-receipt of rebate bills from the licensees. Reasons for the final saving of Rs. 0·80 lakh are awaited.

Grant No. 7—Stamps (All voted).

Major head "14—Stamps."	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original ..	28,60,000	29,35,671	-95,329
Supplementary ..	1,71,000		
Amount surrendered during the year	..	..	..

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

			Total grant	Actual expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
Major head "15—Registration Fees."					
		Rs.			
Original	..	83,67,000	84,30,000	84,85,481	+55,481
Supplementary	..	63,000			
Amount surrendered during the year			..	..	..

Notes and comments—

(i) Excess of Rs. 55,481 over the voted grant requires regularisation.

(ii) Excess of Rs. 0.55 lakh was the net result of excess of Rs. 0.79 lakh under 3 sub-heads partly counterbalanced by final saving of Rs. 0.24 lakh under 4 other sub-heads.

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

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."					
		Rs.			
Voted—					
Original	..	70,00,000	90,00,000	91,57,036	+1,57,036
Supplementary		20,00,000			
Amount surrendered during the year			..	..	..
Charged—					
Original	..	49,00,69,000	49,72,25,000	40,70,63,700	-9,01,61,300
Supplementary		71,56,000			
Amount surrendered during the year (March 1971)			..	..	8,38,01,000

Notes and comments—**Voted grant**

(i) Excess of Rs. 1,57,036 over the grant requires regularisation. In the preceding year also, there was excess of Rs. 7.24 lakhs under this grant.

(ii) Excess occurred under the group-head "A(3)—Interest on Other Obligations" for more payment of interest on compensation money payable to landholders.

Charged appropriation

(i) In view of the unutilised provision of Rs. 9,01.61 lakhs, the supplementary appropriation of Rs. 71.56 lakhs obtained in March 1971 proved unnecessary.

(ii) In the preceding three years also, under this appropriation Rs. 14.05 crores (1969-70), Rs. 13.26 crores (1968-69) and Rs. 12.10 crores (1967-68) remained unutilised.

(iii) Provision remained unutilised mainly under :—

Group-head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B—INTEREST ON INTER-GOV-ERNMENTAL DEBT—			
O .. 42,61.63	34,92.77	34,33.35	-59.42
S .. 71.56			
R .. -8,40.42			

The total saving of Rs. 8,99.84 lakhs was mainly due to less payment of interest to Government of India mainly on loans for development projects (Rs. 12,66.08 lakhs), Damodar Valley Project (Rs. 2,67.78 lakhs) and scheme for expansion of power in urban and rural areas (Rs. 11.23 lakhs) (reasons for less payment are awaited), partly counterbalanced by excess due to payment of arrear dues of interest (for which no provision was made at the budget stage) to Government of India mainly on—

- (a) loans under the scheme for sharing small savings collections (Rs. 2,41.87 lakhs),
- (b) loans for flood and drought relief (Rs. 1,08.17 lakhs),
- (c) loans for flood control schemes (Rs. 70.71 lakhs),
- (d) loans for intensive food production scheme (Rs. 50.58 lakhs),
- (e) loans for subsidised industrial housing scheme of private employees (Rs. 26.82 lakhs),
- (f) loans for low income group housing scheme (Rs. 26.65 lakhs),
- (g) loans out of the proceeds of centralised borrowings (Rs. 20.26 lakhs),
- (h) loans for police housing (Rs. 20.18 lakhs),
- (i) loans for development of Greater Calcutta (Rs. 17.70 lakhs),
- (j) loans for railway electrification scheme (Rs. 17.37 lakhs),
- (k) loans for forestry schemes (Rs. 12.11 lakhs),
- (l) loans for rural electrification (Rs. 8.95 lakhs),
- (m) loans for development of cottage and small-scale industries (Rs. 8.47 lakhs),
- (n) loans for slum clearance scheme (Rs. 8.07 lakhs), and
- (o) loans for purchase and distribution of fertilisers (Rs. 7.38 lakhs).

(iv) Under the following two group-heads, substantial excess remained uncovered in spite of the overall saving in the grant :—

Group-head	Total appropriation	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
A—INTEREST ON PUBLIC DEBT AND OTHER OBLIGATIONS—			
A(2)—Interest on Unfunded Debt—			
O .. 1,18.00	} 1,33.00	1,45.03	+12.03
R .. 15.00			

Additional funds of Rs. 15.00 lakhs were provided by reappropriation on 30th March 1971 mainly due to larger deposits by subscribers and increase in the rate of interest. Reasons for the final excess of Rs. 12.03 lakhs are awaited.

A(3)—Interest on Other Obligations—

O .. 2.00	} 4.00	6.09	+8.09
R .. 2.00			

Reasons for the total excess of Rs. 4.09 lakhs (more than double the provision) are awaited.

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

Major head "17—Appropriation for Reduction or Avoidance of Debt."	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Original .. 5,72,63,000	} 5,72,63,000	5,72,63,000	..
Supplementary			
<i>Amount surrendered during the year</i> ..	..	..	..

Notes and comments

The expenditure under the appropriation represents contribution of Rs. 4,34.54 lakhs to the sinking funds and Rs. 1,38.09 lakhs to the depreciation funds for amortisation of loans raised in the open market.

The balances in these funds at the end of 1970-71 were as follows:—

(In lakhs of rupees)			
<i>Sinking fund</i> .. ..	..	..	34,67.32
<i>Depreciation fund</i> .. ..	..	..	11,75.88

Accounts of transactions of these funds are given in statement no. 19 of Finance Accounts 1970-71.

Rs.	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major head "18—Parliament, State/ Union Territory Legislature."			
Voted—	Rs.		
Original ..	60,39,000	} 1,07,21,000	1,63,78,468
Supplementary ..	46,82,000		
Amount surrendered during the year		..	..
Charged—			
Original ..	39,000	} 49,000	46,314
Supplementary ..	10,000		
Amount surrendered during the year (March 1971)		..	1,723

Notes and comments—

(i) Expenditure exceeded the voted grant by Rs. 56,57,468 which requires regularisation.

(ii) Excess of Rs. 56.57 lakhs was the net result of excess of Rs. 57.18 lakhs under 9 sub-heads partly counterbalanced by final saving of Rs. 0.61 lakh under 4 other sub-heads.

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

(iii) Substantial excess occurred under the following :—

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

O—ELECTIONS—**Other Election Charges—****C(b)—Expenditure on elections—**

O — ..	9.00	} 67.60	1,11.36	+43.76
S ..	42.00			
R ..	16.60			

Supplementary grant of Rs. 42 lakhs was obtained in March 1971 and additional funds of Rs. 16.60 lakhs were provided by reappropriation on 30th March 1971 for meeting expenditure on mid-term general elections to the House of the

20 Grant No. 11 - Parliament, State/Union Territory Legislature—concl'd.

People and the State Legislative Assembly in 1971. The final excess of Rs. 43.76 lakhs was due to payment of extra daily allowance to the polling personnel and of hire charges for vehicles at higher rates.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
C(a)—Preparation and printing of electoral rolls—			
O .. 12.00	17.41	25.65	+8.24
S .. 4.82			
R .. 0.59			

Reasons for the final excess are awaited.

C(d)—Miscellaneous—	1.50	6.35	+4.85
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Reasons for the final excess of Rs. 4.85 lakhs (more than three times the provision) are awaited.

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

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

B—STATE/UNION TERRITORY LEGISLATURE—

B(1)—Legislative Assembly—

O .. 19.15	7.33	7.04	-0.29
R .. -11.82			

The total shortfall of Rs. 12.11 lakhs (63 per cent of the provision) was due to non-drawal of the travelling allowances by the members of the Legislative Assembly within the financial year (Rs. 8.52 lakhs) and dissolution of the Assembly in July 1970 (Rs. 3.58 lakhs).

B(3)—State Legislature Secretariat—

O .. 15.92	12.81	12.97	+0.16
R .. -3.11			

The net shortfall of Rs. 2.95 lakhs was attributed to non-filling up of vacant posts and drawal of salaries of the non-gazetted staff for the month of March 1970 in the previous financial year as per special orders of Government.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major head "19—General Administration."				
Rs.				
Voted—				
Original	.. 7,97,35,000	} 8,10,05,000	7,12,99,792	-97,05,208
Supplementary	12,70,000			
Amount surrendered during the year (March 1971)		..	..	72,35,229
Charged—				
Original	.. 20,22,000	} 20,22,000	16,95,800	-3,26,200
Supplementary	..			
Amount surrendered during the year (March 1971)		..	..	1,04,600

Notes and comments—**Voted grant**

(i) The supplementary grant of Rs. 12.70 lakhs obtained in March 1971 for meeting larger expenditure on pay and allowances of the officers and staff due to revision of pay scales proved unnecessary in view of the eventual shortfall of Rs. 97.05 lakhs in the grant.

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

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	.. 6.07	} 1.69	2.09	+0.40
R	.. -4.38			

The net shortfall of Rs. 3.98 lakhs (64 per cent of the provision) was due to dissolution of the ministry and imposition of the President's Rule in the State in July 1970.

**O—SECRETARIAT AND
ATTACHED OFFICES—****O(1)—Civil Secretariat—**

O	.. 3,52.45	} 3,53.70	3,40.50	-13.20
R	.. 1.25			

The final saving of Rs. 13.20 lakhs was mainly attributed to non-filling up of vacant posts.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major head "21—Administration of Justice."				
Voted—				
	Rs.			
Original ..	2,47,92,000	2,47,92,000	2,06,36,721	-41,55,279
Supplementary ..				
Amount surrendered during the year (March 1971) ..	..	..	..	24,55,900
Charged—				
Original ..	81,92,000	81,95,000	74,88,577	-7,56,423
Supplementary	3,000			
Amount surrendered during the year (March 1971) ..	..	..	..	7,26,087

Notes and comments—**Voted grant**

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

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
H—CIVIL AND SESSIONS COURTS—			
H(1)—Civil and Sessions Courts—			
O ..	1,14.07	1,01.51	-11.12
R ..	-1.44		
	1,12.63		

The total shortfall of Rs. 12.56 lakhs was mainly due to drawal of salaries of non-gazetted staff for the month of March 1970 in the previous financial year as per special orders of Government (Rs. 5.07 lakhs), adjustment of salaries of sub-judges and munsifs who were appointed sub-divisional judicial magistrates and judicial magistrates under the scheme of separation of judiciary from the executive under the group-head "H(5)—Judicial Magistrates' Courts" (Rs. 3.55 lakhs), less payment of remuneration to copyists (Rs. 2.51 lakhs) and less contingent expenditure as a measure of economy (Rs. 1.16 lakhs).

H(4)—City Civil and Sessions Courts—

O ..	11.12	9.94	8.93	-1.01
R ..	-1.18			

The total shortfall of Rs. 2.19 lakhs was mainly due to drawal of pay and allowances of the non-gazetted staff for the month of March 1970 in the same month as per special orders of Government.

(ii) The followingⁱⁱ is a case of substantial excess :—

Group-head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
H(5)—Judicial Magistrates' Courts—				
O	..	14.15	17.47	18.80
R	..	3.32		
				-0.67

The net excess of Rs. 2.65 lakhs was mainly due to adjustment under this group-head of salaries of sub-judges and munsifs who were appointed sub-divisional judicial magistrates and judicial magistrates under the scheme of separation of judiciary from the executive originally provided for under the group-head "H(1)—Civil and Sessions Courts".

Grant No. 14—Jails (All voted).

Major head "22—Jails."		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
	Rs.			
Original	..	2,39,72,000	2,32,36,622	-18,11,378
Supplementary	..	10,76,000		
Amount surrendered during the year (March 1971)		..	..	16,18,831

Notes and comments -

(i) In view of the saving of Rs. 18.11 lakhs supplementary grant of Rs. 10.76 lakhs obtained in March 1971 proved unnecessary.

(ii) Substantial provision remained unutilised under :—

Group-head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
B—JAIL MANUFACTURES—				
B(e)—Central Jails—				
O	..	9.94	7.13	6.15
R	..	-2.81		
				-0.98

The total shortfall of Rs. 3.79 lakhs was due to less purchase of raw materials (Rs. 3.22 lakhs) and less contingent expenditure owing to paucity of convict labour on account of large scale release of long-term prisoners (Rs. 0.43 lakh).

(iii) Substantial excess occurred under the following group-head; in this case withdrawal of funds by reappropriation proved erroneous in view of the eventual excess :—

Group-head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
B—JAIL MANUFACTURES—					
B(d)—Presidency Jail—					
O	..	12.77	7.20	15.21	+8.01
R	..	-5.57			

Withdrawal of Rs. 5.57 lakhs on 30th March 1971 was attributed mainly to refund of the cost of mustard seed by the Food Corporation of India at the fag end of the year which was paid to them in advance.

Reasons for the final excess of Rs. 8.01 lakhs are awaited.

Grant No. 15—Police.

Major head "23—Police."			Total grant or appropriation	Actual expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
Rs.					
Voted—					
Original	..	28,48,79,000	35,15,80,000	28,34,03,681	-6,81,76,319
Supplementary		6,67,01,000			
Amount surrendered during the year (March 1971)			..	..	4,56,74,600
Charged—					
Original	..	..	9,000	8,227	-773
Supplementary		9,000			
Amount surrendered during the year (March 1971)			..	..	772

Notes and comments—

(i) The supplementary grant of Rs. 6,67.01 lakhs obtained in March 1971 for purchase of additional vehicles, wireless equipments, for payment of charges on account of Central Reserve Police and for meeting increased cost of cordoning and larger loss on sale of subsidised foodstuff to police force and National Volunteer Force personnel proved unnecessary in view of the eventual saving of Rs. 6,81.76 lakhs.

(ii) Of this saving, as much as Rs. 2,25.01 lakhs remained unsurrendered.

(iii) Bulk of saving occurred under :—

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

C(a)—District Police—

O	..	12,06.48	} 14,72.02	13,35.54	--1,36.48
S	..	3,72.83			
R	..	-1,07.29			

Reduction of provision by Rs. 1,07.29 lakhs was the net result of withdrawal of Rs. 2,01.99 lakhs by surrender and reappropriation on 30th March 1971 from the sub-head "Establishment Charges payable to other Governments, Departments, etc." due to non-payment of charges for Central Reserve Police for non-settlement of the terms of reimbursement with the Government of India offset by provision of Rs. 94.70 lakhs by reappropriation on the same date for meeting the excess under the sub-heads "Pay of establishment", "Allowances, honoraria, etc.", "Contract contingencies", and "Other contingencies" on account of drawal of arrear salary in the revised pay scales, filling up of vacant posts, movement of large number of forces, more freight charges and purchase of large number of arms, amunitions and wireless equipments owing to abnormal situation in the State.

Reasons for the final shortfall of Rs. 1,36.48 lakhs are awaited.

I—MISCELLANEOUS—

I(b)—Extra Police Force—

I(b)(4)—Cost of Police Force, etc. employed for cordoning work—

O	..	2,00.00	} 1,92.13	1,60.39	--31.74
S	..	1,00.00			
R	..	-1,07.87			

Reasons for the total shortfall of Rs. 1,39.61 lakhs are awaited.

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

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

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

O	..	69.70	} 45.49	45.02	--0.47
R	..	-24.21			

Reasons for the total shortfall of Rs. 24.68 lakhs are awaited.

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

A—PRESIDENCY POLICE—**A(e)—Port Police—**

O	..	08.05	57.13	55.43	-1.70
R	..	-10.92			

The total shortfall of Rs. 12.62 lakhs was mainly due to drawal of pay and allowances of the non-gazetted staff for the month of March 1970 in the same month as per special orders of Government (Rs. 10.38 lakhs), and non-receipt of bills for petrol and mobil oil from the Port Commissioners (Rs. 2.00 lakhs).

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

I(b)(1)—Police appointed for the performance of agency functions.—			57.00	47.76	-9.24
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Reasons for the shortfall of Rs. 9.24 lakhs are awaited.

I(b)(3)—Additional Police for Enforcement Branch—

O	..	52.00	49.78	45.33	-4.45
R	..	-2.22			

The anticipated saving of Rs. 2.22 lakhs was due to drawal of pay and allowances of the staff for the month of March 1970 in the same month as per special orders of Government.

Reasons for the final saving of Rs. 4.45 lakhs are awaited.

A—PRESIDENCY POLICE—**A(i)—Hospital Charges—**

O	..	18.57	18.61	18.30	-0.31
S	..	1.95			
R	..	-1.91			

The total saving of Rs. 2.22 lakhs was mainly due to non-receipt of book debit bills in respect of medicines received and drawal of pay and allowances of the staff for the month of March 1970 in the same month as per special orders of Government.

(v) In view of the substantial saving, supplementary grant proved largely excessive under the following :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A—PRESIDENCY POLICE—			
A(b)—Calcutta Police—			
O .. 5,06.15	5,67.61	5,54.12	-13.49
S .. 1,00.98			
R .. 39.52			

The total saving of Rs. 53.01 lakhs was attributed to drawal of pay and allowances of the staff for the month of March 1970 in the same month as per special orders of Government, and non-drawal of arrear pay and allowances on account of fixation of pay under Revision of Pay Rules, 1970.

I—MISCELLANEOUS—

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

O .. 1,92.00	2,48.00	2,24.99	-23.01
S .. 56.00			

Reasons for the saving of Rs. 23.01 lakhs are awaited.

C—DISTRICT EXECUTIVE FORCE—

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

O .. 17.40	24.82	24.53	-0.29
S .. 17.60			
R .. 10.18			

Reasons for the total shortfall of Rs. 10.47 lakhs are awaited.

(vi) Substantial excess occurred under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
H—CRIMINAL INVESTIGATION DEPARTMENT—			
H(a)—Criminal Investigation Department (excluding Forensic Science Laboratory)—			
O .. 56.64	64.55	64.13	-0.42
R .. 7.91			

The net excess of Rs. 7.49 lakhs was mainly attributed to post-budget decision of sanctioning of bus and tram fare to the staff (Rs. 5.18 lakhs) and increased drawal of travelling allowance due to abnormal situation in the State (Rs. 1.12 lakhs).

In the previous year there was an excess of Rs. 8.05 lakhs under this group-head.

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

A—PRESIDENCY POLICE—

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

O	..	0.60	}	6.72	6.72	..
R	..	6.12				

Additional funds of Rs. 6.12 lakhs were provided for deployment of larger number of home guards personnel for various duties including plain cloth duty on account of disturbances in the city of Calcutta.

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

			Total grant	Actual expenditure	Excess Saving +
			Rs.	Rs.	Rs.
Major head "26—Miscellaneous Departments."					
Rs.					
Original	..	84,75,000	} 84,75,000	75,50,405	-9,24,595
Supplementary	..	..	
Amount surrendered during the year (March 1971)	..	..	..	..	4,05,00

Notes and comments—

Out of the unutilised provision of Rs. 9.25 lakhs, Rs. 5.20 lakhs remain unsurrendered.

Grant No. 17-- Miscellaneous Departments --Excluding Fire Services. 29

		Total grant or appropriation	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
Major head "26--Miscellaneous Departments."				
		Rs.		
Voted--				
Original	..	6,87,00,000	7,39,64,000	6,94,01,196
Supplementary		52,64,000			-45,62,804
Amount surrendered during the year (March 1971)		..	..	27,05,520
Charged--				
Original	..	{ 2,000	54,000	51,502
Supplementary		52,000			-2,498
Amount surrendered during the year (March 1971)		..	..	600

Notes and comments--

(i) The supplementary grant of Rs. 52.64 lakhs obtained in March 1971 for adjustment of cost of police personnel for cordoning works of the Food Department proved largely excessive in view of the eventual shortfall of Rs. 45.63 lakhs.

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

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

E--MISCELLANEOUS--

E(e)--Food--

E (e) (IV)-District Distribution--

O	..	1,47.45	1,26.87	1,25.88	-0.99
R	..	-20.58			

The total shortfall of Rs. 21.57 lakhs was mainly due to (a) less printing and supply of individual ration cards in place of family identity cards in modified rationing areas owing to reduction of the areas and non-receipt of substantial number of options for such individual cards by 'A' class family identity card-holders, and printing of the cards in West Bengal Government Press instead of private presses (Rs. 17.00 lakhs) and (b) drawal of salaries of the non-gazetted staff for the month of March 1970 in the same month as per special orders of Government.

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

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

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

O ..	1,11.51	} 97.64	96.53	-1.11
R ..	-13.87			

The total shortfall of Rs. 14.98 lakhs was mainly due to drawal of pay and allowances of the non-gazetted staff for the month of March 1970 in the same month (previous financial year) and non-filling up of vacant posts.

E(i)-Brick and Tile Board—

O ..	20.00	} 14.96	15.30	+0.34
R ..	-5.04			

The net saving of Rs. 4.70 lakhs was due to late commissioning of 'Palta brick plant, Phase II', partial operation of 'Palta brick plant, Phase I', and non-filling up of a vacant post. Reasons for the late commissioning and partial operation of the plants are awaited.

E(e)(V)-Directorate of Transportation—

O ..	22.24	} 18.44	17.57	-0.87
R ..	-3.80			

The total shortfall of Rs. 4.67 lakhs was mainly due to less expenditure on fuel, oil, lubricants, spare parts and repairs owing to transfer of large number of vehicles to the Food Corporation of India (Rs. 2.00 lakhs), and non-filling up of vacant posts and drawal of salaries of the non-gazetted staff for the month of March 1970 in the same month as per special orders of Government (Rs. 1.90 lakhs).

E(f)-Supplies—

E(f)(I)-Directorate of Consumers' Goods—

O ..	15.57	} 12.86	12.82	-0.04
R ..	-2.71			

The total saving of Rs. 2.75 lakhs was due to non-filling up of vacant posts and drawal of pay and allowances of non-gazetted staff for the month of March 1970 in the same month as per special orders of Government.

D-National Savings Organisation	4.13	2.11	-2.02
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Reasons for the shortfall of Rs. 2.02 lakhs (49 per cent of the provision) are awaited.

(iii) Substantial excess occurred under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
E—MISCELLANEOUS—			
E(e)-Food—			
E(e)(I)-Directorate of District Distribution, Procurement and Supply—			
O .. 2,10.91	3,07.00	3,06.92	-0.08
S .. 52.64			
R .. 43.45			

Additional funds of Rs. 43.45 lakhs were provided by reappropriation to meet payment of arrear costs of police personnel employed in cordoning works.

F—MISCELLANEOUS—

F(g)-Housing Directorate—

O .. 25.20	27.57	28.78	+1.21
R .. 2.37			

Rs. 2.37 lakhs were provided by reappropriation on 30th March 1971 due to introduction of revised pay scales under Revision of Pay Rules, 1970, and purchase of one breakdown van and electrical equipments for the maintenance of the housing estates. Reasons for the final excess of Rs. 1.21 lakhs are awaited.

(iv) 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)			
G—MISCELLANEOUS—			
G(h)-Estate Directorate—			
O .. 50.37	69.51	55.69	-13.82
R .. 19.14			

Rs. 19.14 lakhs provided by reappropriation for meeting increased expenditure on periodic renovations, special repairs to buildings, electrical installations and for maintenance of new estates, were in excess of actual requirements by Rs. 13.82 lakhs, Reasons for final saving are awaited.

In the previous year excess of Rs. 12.68 lakhs occurred under this group-head.

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	81,000	65,981	-15,019
Supplementary	..	4,000			
Amount surrendered during the year (March 1971)			..	..	10,341

Grant No. 19—Education.

			Total grant or appropriation	Actual expenditure	Excess + Saving—
			Rs.	Rs.	Rs..
Major head "28—Education."					
		Rs.			
Voted—					
Original	..	67,96,94,000	76,15,61,000	69,61,03,353	-6,54,57,647
Supplementary	..	8,18,67,000			
Amount surrendered during the year (March 1971)			..	..	4,90,28,000
Charged—					
Original	..	..	10,86,000	10,82,179	-3,831
Supplementary	..	10,86,000			
Amount surrendered during the year			..	..	..

The expenditure shown in the voted portion does not include Rs. 3,43,000 spent from out of advances obtained from Contingency Fund (February 1971 : Rs. 40,000 and March 1971 : Rs. 3,03,000) but not recouped to the fund till the close of the year.

Notes and comments—

Voted grant

(i) In view of saving, supplementary grant of Rs. 8,18.67 lakhs obtained in March 1971 for payment of larger grants to non-Government secondary schools and also for payment of arrear of dues of teachers of non-Government schools and colleges proved largely excessive.

(ii) Provision of Rs. 5·61 crores remained unutilised under the following :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
E-Grants to non-Government Professional Colleges—			

O	..	3,90·39	} 30·80	31·21	+0·41
R	..	3,59·59			

Reasons for the net shortfall of Rs. 3,59·18 lakhs (92 per cent of the provision) are awaited.

X—DEVELOPMENT SCHEMES—

X(i)-Fourth Five-Year Plan—

O	..	4,29·12	} 3,50·27	3,13·46	—36·81
R	..	—78·85			

The total shortfall of Rs. 1,15·66 lakhs was mainly due to partial implementation of 7 major schemes owing to late receipt of Government's sanction partly counterbalanced by excess of Rs. 66·20 lakhs under 10 major schemes as shown below :—

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

Serial no.	Name of the scheme	Provision	Saving and its percentage to the provision
(In lakhs of rupees)			
1.	Free and Compulsory Primary Education (Universal)	1,50·00	78·00 (52)
2.	Expansion of teaching and educational facilities for children of age group 14-16	67·00	62·33 (93)
3.	Development of non-Government Colleges	27·47	15·53 (56)
4.	Provision of free books, etc., for children in Primary Schools	22·38	10·57 (47)
5.	Improvement of teaching facilities for children of age group 16-18	11·00	8·37 (76)
6.	Expansion of teaching and educational facilities for children of age group 11-14	30·00	7·30 (24)
7.	Provision of Scholarships, freeships, etc.	5·00	4·64 (93)

(b) Excess of Rs. 66.20 lakhs occurred under the following major schemes, reasons for which are awaited :

Serial no.	Name of the scheme	Provision	Excess
		(In lakhs of rupees)	
1.	Polytechnics—Diploma Courses	1.50	26.74
2.	Development of Engineering Colleges—Degree and Post-Graduate	1.50	7.82
3.	Strengthening of science laboratories in secondary schools	0.05	4.95
4.	Improvement and Development of organisations devoted to Cultural, Acathetic and Educational activities	1.00	4.52
5.	Provision for instructional materials for Primary Schools .. .. .	..	4.45
6.	Development of Universities	18.00	4.19
7.	Junior Technical School	1.50	4.01
8.	Development of Government Colleges	1.85	3.50
9.	Development of Special Institutions	0.25	3.04
10.	Improvement and expansion of Teachers' Training facilities (including Basic facilities)	6.00	2.98

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

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

O	..	31.65	} 13.05	8.75	-4.30
R	..	-18.60			

The total shortfall of Rs. 22.90 lakhs (72 per cent of the provision) was mainly due to non-implementation of the scheme "Development of Post-Graduate Courses and Research" (Rs. 11.00 lakhs) and partial implementation of the schemes "Pre-vocational Training" (Rs. 8.89 lakhs) and "Regional Engineering Colleges" (Rs. 3.87 lakhs) partly counterbalanced by excess of Rs. 1.07 lakhs under the scheme "Farmers' Education—Functional Literacy Project."

Reasons for the non-implementation/partial implementation of the schemes as well as for the excess under the last scheme are awaited.

In the previous year, the saving formed 89 per cent of the provision under this group-head.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
N— TECHNICAL EDUCATION—			
N(3)—Grants-in-aid, Contributions, etc.—			
N(3)(a)-Grants to non-Government Engineering Colleges—			
O .. 85.47	88.36	60.84	-27.52
R .. 2.89			
U—MISCELLANEOUS (INCLUDING ANGLO-INDIAN)—			
U(g)-Expansion of Education and Welfare services to relieve educated unemployment—			
O .. 1,56.00	1,58.50	1,39.67	-18.83
R .. 2.50			
U(e)-National Cadet Corps—			
O .. 91.25	88.20	78.88	-9.41
R .. -2.96			
Reasons for the saving in the above cases are awaited.			
X—DEVELOPMENT SCHEMES—			
X(iv)-Centrally-sponsored Schemes (1966-69) and Committed Expenditure—			
O .. 24.91	24.04	21.22	-2.82
R .. -0.87			
The total saving of Rs. 3.69 lakhs was mainly due to partial implementation of 3 minor schemes (Rs. 1.81 lakhs) and less grant of national scholarships (Rs. 1.62 lakhs). Reasons for the partial implementation and less grant are awaited.			
D—GOVERNMENT PROFESSIONAL COLLEGES—			
D(k)-Other Government Colleges—			
O .. 3.60	..	..	..
R .. -3.60			

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

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
U—MISCELLANEOUS (INCLUDING ANGLO-INDIAN)—			

U(t)-Grants to organisations for improvement of cultural and aesthetic education activities—

O	..	2.75	} 0.63	0.37	-0.26
R	..	-2.12			

Reasons for the total saving of Rs. 2.38 lakhs (87 per cent of the provision) are awaited.

(iii) A substantial portion of the above saving as also of the lump provision for liquidation of arrears 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)			
G—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—			

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

O	..	11,72.54	} 18,43.78	18,87.31	+43.53
S	..	68.67			
R	..	6,02.57			

Out of the total excess of Rs. 6,46.10 lakhs, excess of Rs. 2,65.00 lakhs was due to payment of more maintenance grants and arrears of difference of pay and dearness allowance to the teachers and maintenance grant to the non-Government secondary schools, and excess of Rs. 79.28 lakhs was due to payment of additional dearness allowance to the staff of those schools. Reasons for the balance excess of Rs. 3,01.82 lakhs are awaited.

In the previous year, excess of Rs. 2,30.67 lakhs remained uncovered under this group-head.

J—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—

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

O	..	5,78.38	} 5,85.48	6,18.10	+32.62
R	..	7.10			

Reasons for the excess are awaited.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
N—TECHNICAL EDUCATION—			
N(3)—Grants-in-aid, contributions, etc.—			
N(3)(b)—Grants to non-Government Polytechnics—			
O .. 55.15	61.53	76.94	+15.41
R .. 6.38			

The total excess of Rs. 21.79 lakhs was attributed to inadequate provision at the budget stage.

Special—

L—GOVERNMENT SPECIAL SCHOOLS—

L(b)—Guru-training Schools—

O .. 10.77	13.77	17.10	+3.33
R .. 3.00			

The total excess of Rs. 6.33 lakhs was due to drawal of arrears owing to revision of pay-scales of some officers, enhancement of rates of dearness allowance and more contingent expenditure on account of rise in prices.

N—TECHNICAL EDUCATION—

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

N(3)(c)—Grants to non-Government Technical Schools for Boys and Girls—

O .. 21.13	25.05	28.33	+3.28
R .. 3.92			

The total excess of Rs. 7.20 lakhs was attributed to inadequate provision at the budget stage.

U MISCELLANEOUS (INCLUDING ANGLO-INDIAN)—

U(n)—Improvement of salary scales of College and University teachers—

O .. 49.00	52.12	54.26	+2.14
R .. 3.12			

Reasons for the excess are awaited.

(iv) In the following cases provision of additional funds by reappropriation proved excessive :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
G—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—			
G(i)(b)—Direct grants to non-Government Secondary Schools for Girls—			
O .. 3,78.97	5,89.17	5,61.02	—28.15
R .. 2,10.20			

Out of the provision of Rs. 2,10.20 lakhs by reappropriation, Rs. 58.00 lakhs were due to payment of larger maintenance grant to non-Government secondary schools for girls and payment of dearness allowance to the staff of those schools; reasons for the balance of Rs. 1,52.20 lakhs are awaited. The final saving of Rs. 28.15 lakhs was due to failure of the school authorities to draw the grants released by the Government.

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

O .. 20.00	53.84	36.61	—17.23
R .. 33.75			

Out of Rs. 33.75 lakhs provided by reappropriation, Rs. 9.45 lakhs were for payment of dearness allowance to the staff of the schools not provided for in the original budget. Reasons for the balance provision of Rs. 24.30 lakhs are awaited. The final saving of Rs. 17.23 lakhs was attributed to non-drawal of grants by certain school authorities.

C—GRANTS TO NON-GOVERNMENT ARTS COLLEGES—

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

O .. 1,92.75	2,33.75	2,22.37	—11.38
R .. 41.00			

Provision of Rs. 41.00 lakhs by reappropriation was for payment of arrear difference of pay of the college teachers of non-Government colleges (difference between U. G. C. scale of pay and the scale of pay allowed by the non-Government colleges) and for meeting some expenditure not anticipated at the budget stage.

The final saving of Rs. 11.38 lakhs was due to non-drawal of sanctioned grants by certain colleges.

Group-head			Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)		
O—DIRECTION—					
Director of Public Instruction—					
O	..	20.46	25.91	23.86	-2.05
R	..	5.45			

The final saving of Rs. 2.05 lakhs was due to non-filling up of vacant posts.

M—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—

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

O	..	22.15	28.14	22.99	-5.15
R	..	5.99			

Q—SCHOLARSHIPS (INCLUDING ANGLO-INDIAN)—

O	..	6.65	10.42	8.02	-2.40
R	..	3.77			

In the above cases, reasons for the reappropriation of funds as well as for the final savings are awaited.

(v) Substantial excess occurred under the following :—

Group-head			Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)		
U—MISCELLANEOUS (INCLUDING ANGLO-INDIAN)—					
U(i)—Other charges—					
O	..	70.12	85.49	85.31	-0.18
R	..	15.37			

Reasons for the net excess of Rs. 15.19 lakhs are awaited.

C—GRANTS TO NON-GOVERNMENT ARTS COLLEGES—

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

O	..	44.82	48.77	50.20	+1.43
R	..	3.95			

The total excess of Rs. 5.38 lakhs was mainly due to sanction of additional dearness allowance to the staff of non-Government Arts Colleges for women.

Group-head			Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)		
U—MISCELLANEOUS (INCLUDING ANGLO-INDIAN)—					
U(i)—Strengthening of Social Education Service—					
O	..	4.74	10.48	8.81	-1.67
R	..	5.74			

Reasons for the net excess of Rs. 4.07 lakhs (86 per cent of the provision) are awaited.

N—TECHNICAL EDUCATION—

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

N(3)(e)—Grants to Research Institutions—

O	..	0.55	3.38	4.60	+1.22
R	..	2.83			

Reasons for the total excess of Rs. 4.05 lakhs (nearly eight times the original provision) are awaited.

N(2)—Technical Institution—

N(2)(g)—Engineering College at Jalpaiguri—

O	..	8.51	10.01	11.05	+1.04
R	..	1.50			

Reasons for the total excess of Rs. 2.54 lakhs are awaited.

U—MISCELLANEOUS (INCLUDING ANGLO-INDIAN)—

U(a)—Youth Welfare Works under Physical Director—

O	..	3.49	3.88	5.92	+2.04
R	..	0.39			

B—GOVERNMENT ARTS COLLEGES—

B(ii)—Government Arts Colleges for Women—

O	..	17.87	17.70	19.95	+2.25
R	..	-0.17			

The total excess of Rs. 2.43 lakhs (70 per cent of the provision) in the first case and the net excess of Rs. 2.08 lakhs in the second case were due to drawal of arrear pay and allowances of the staff consequent on the revision of pay scales.

(vi) In the following cases, provision of additional funds by reappropriation proved unnecessary in view of the eventual saving :—

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 .. 12,91.24	13,22.71	12,70.36	—52.35
R .. 31.47			
X—DEVELOPMENT SCHEMES—			
X(iii)—Annual Plan Schemes (1966-69) and Committed Expenditure—			
O .. 7,51.56	7,82.47	7,39.62	—42.85
R .. 30.91			
U—MISCELLANEOUS (INCLUDING ANGLO-INDIAN)—			
U(o)—Expansion of Library Services—			
O .. 4.50	7.77	0.21	—7.56
R .. 3.27			

Reasons for the reappropriation of funds and for the final savings are awaited.

(vii) Withdrawal of funds by reappropriation proved excessive under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
D—GOVERNMENT PROFESSIONAL COLLEGES—			
D(a)—Training Colleges for Teachers—			
O .. 21.91	16.13	18.59	+2.46
R .. —5.78			

Reasons for the withdrawal of Rs. 5.78 lakhs are awaited. The final excess of Rs. 2.46 lakhs was attributed to drawal of arrear pay and allowances due to revision of pay scales.

(viii) The excess remained uncovered under the following in spite of overall saving in the grant :—

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
L--GOVERNMENT SPECIAL SCHOOLS—			
L(d)—Reformatory Schools—	..	2.70	+2.70

Reasons for the excess are awaited.

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

The expenditure incurred during the year was Rs. 9.53 lakhs and equivalent amount was transferred to the fund.

The balance at the credit of the fund at the close of the financial year was Rs. 5.68 lakhs.

An account of the transactions of the fund is given in statement no. 16 of Finance Accounts 1970-71.

Grant No. 20—Medical.

Major head "20—Medical."	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Voted—			
Original .. 22,82,51,000	} 23,07,05,000	20,21,70,109	-2,85,34,891
Supplementary 24,54,000			
Amount surrendered during the year	..	..	..
Charged—			
Original	} 14,000	13,217	-783
Supplementary 14,000			
Amount surrendered during the year	..	..	..

Expenditure in the charged appropriation does not include Rs. 32,574 spent from out of advances obtained from Contingency Fund sanctioned in May 1970 (Rs. 189) and March 1971 (Rs. 32,385) but not recouped to the fund till the close of the year.

Notes and comments —

(i) In view of the saving of Rs. 2,85.35 lakhs, supplementary grant of Rs. 24.54 lakhs obtained in March 1971 for meeting the increased cost of establishment proved unnecessary. The entire saving remained unsurrendered.

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

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

B—HOSPITALS AND DISPENSARIES—**B(h)—Health Centres—**

O	..	3,37.30	}	3,57.80	2,83.29	-74.51
S	..	24.54				
R	..	-4.04				

The actual expenditure of Rs. 2,83.29 lakhs fell short of the original provision by Rs. 54.01 lakhs; even so, supplementary grant of Rs. 24.54 lakhs was obtained.

Withdrawal of Rs. 4.04 lakhs by reappropriation was due to non-filling up of vacant posts and non-introduction of revised pay scales.

The final saving of Rs. 74.51 lakhs was due to less expenditure under "Contingencies" (Rs. 56.54 lakhs), "Pay of establishment" (Rs. 14.52 lakhs) and "Allowances, honoraria, etc." (Rs. 3.45 lakhs), reasons for which are awaited.

K—Suspense—

O	..	3,50.00	}	3,43.00	3,17.65	-25.35
R	..	-7.00				

Withdrawal of Rs. 7.00 lakhs by reappropriation on 30th March 1971 was due to less purchase of stores owing to failure of the contractor to supply the ordered quantity. - Reasons for the final shortfall of Rs. 25.35 lakhs are awaited.

L—DEVELOPMENT SCHEMES—**L(a)—Fourth Five-Year Plan—**

O	..	1,11.72	}	96.22	85.59	-10.63
R	..	-15.50				

The total shortfall of Rs. 26·13 lakhs was mainly due to non-implementation/partial implementation of the following schemes :—

Serial no.	Name of the scheme	Provision	Saving	Brief reasons
(In lakhs of rupees)				
1.	Medical Colleges ..	38·00	14·30	Less payments of grants to the North Bengal and Burdwan Universities, non-filling up of vacant posts, non-payment towards the rotating house-manship scheme for medical graduates in the State Medical Colleges and non-purchase of some equipments.
2.	Mental Hospitals and Other Medical Care Services.	5·00	4·48	Non-opening of the Mental Hospital at Berhampur.
3.	T.B. Hospitals ..	7·00	2·02	Less payment of grant, non-filling up of vacant posts and less purchase of stores.
4.	Drug Control Service	2·00	2·00	Reasons are awaited.
5.	General Hospitals ..	27·02	1·53	Non-filling up of vacant posts and non-purchase of special equipment.
6.	Central Medical Stores and Regional Stores.	1·50	1·50	Reasons are awaited.

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

B—HOSPITALS AND DISPENSARIES—

B(i)—Auxiliary Hospitals— Government

O	..	31·00	} 32·10	23·71	—8·39
R	..	1·10			

Reasons for the final saving are awaited.

L—DEVELOPMENT SCHEMES—

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

O	..	7·89	} 3·34	3·20	—0·14
R	..	—4·55			

The total shortfall of Rs. 4·69 lakhs (59 per cent of the provision) was mainly due to non-implementation of the schemes "Establishment of a Post-Graduate

Department in the Post-Graduate Institute for Ayurvedic Education and Research" (Rs. 1.50 lakhs), "Upgrading of Dental Department of the Dr. R Ahmed Dental College, Calcutta" (Rs. 1.00 lakh), "Establishment of two V. D. Clinics" (Rs. 1.00 lakh) and non-payment of grant-in-aid to private hospitals under the scheme "Establishment of T. B. Isolation Beds" (Rs. 1.00 lakh) owing to the decision of the Government of India for establishment of the T. B. isolation beds in Government hospitals only. Reasons for the non-implementation of the schemes are awaited.

In the previous year the shortfall under this group-head formed 98 per cent of the provision.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
D—MEDICAL COLLEGES AND SCHOOLS—			
D(e)—Training of Nurses—			
O .. 23.78	24.65	20.60	-4.05
R .. 0.87			
D(h)—Dental Colleges— ..	8.96	6.61	-2.35
D(g)—Training of Medical and Auxiliary personnel—			
O .. 5.45	5.10	3.42	-1.68
R .. -0.35			

Reasons for the savings in above cases are awaited.

(iii) Under the following group-heads provision of additional funds by reappropriation was not justified in view of the final savings :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
H—Provincialisation of Sadar and Subdivisional Hospitals—			
O .. 2,15.34	2,28.25	1,86.61	-41.64
R .. 12.91			

Provision of additional funds of Rs. 12.91 lakhs was made by reappropriation on 30th March 1971 to meet increased cost of materials and adjustment of book debit bills on account of stores received from the Central Medical Stores.

Reasons for the final saving are awaited.

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

L—DEVELOPMENT SCHEMES—

L(c)—Annual Plan Schemes (1966-69) and Committed Expenditure—

O	..	2,20.63	} 2,40.52	1,99.31	-41.21
R	..	19.89			

Additional funds of Rs. 19.89 lakhs were provided by reappropriation on 30th March 1971 to accommodate large number of book debit bills on account of medicines supplied by the Central Medical Stores.

Reasons for the final saving of Rs. 41.21 lakhs are awaited.

B—HOSPITALS AND DISPENSARIES—

B(j)—T.B. Hospitals—

O	..	72.75	} 81.00	69.91	-11.09
R	..	8.25			

Additional funds of Rs. 8.25 lakhs were provided by reappropriation on 30th March 1971 to accommodate book debit on account of medicines supplied by the Central Medical Stores. Reasons for the final saving are awaited.

B(p)—Chittaranjan Mobile Hospital—

R	..	3.65	3.65	..	-3.65
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Reasons for non-utilisation of the entire provision provided by reappropriation are awaited.

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

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

B—HOSPITALS AND DISPENSARIES—

B(o)—Mufassal Hospitals and Dispensaries—

O	..	1,36.93	} 1,56.28	1,37.48	-18.80
R	..	19.35			

B(a)—Presidency Hospitals and Dispensaries—

O	..	2,83.75	} 3,01.12	2,84.23	-16.89
B	..	17.37			

Group-head			Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)		
E—Mental Hospitals—					
O	..	20.61	33.01	25.08	-7.93
R	..	12.40			
B(b)—Improvement and establishment of hospitals other than Sadar and Subdivisional Hospitals—					
O	..	30.00	33.85	30.07	-3.78
R	..	3.85			

In the foregoing cases, provision by reappropriation was made for meeting the increased expenditure on filling up of vacant posts, hospital materials and adjustment of larger number of book debit bills.

Reasons for the final savings in these cases are awaited.

(v) The following is a case of uncovered excess ; there was, however, scope for providing additional funds by reappropriation in view of the overall saving of Rs. 2,85.35 lakhs in the grant :—

Group-head			Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)		
B—HOSPITALS AND DISPENSARIES—					
B(d)—Grants to Hospitals and Dispensaries—					
	..		41.83	49.03	+7.20

Reasons for the excess are awaited.

(vi) **Suspense** : The expenditure in the voted grant includes Rs. 3,17.65 lakhs adjusted under "K—Suspense" which is not a final minor 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	..	..	..	..	6,43.38
Gross charges	..	..	..	..	3,17.65
<i>Deduct</i> —Issues to other departments, institutions, etc.	..				-56.41
Closing balance	..	..	..	..	9,04.62

			Total grant or appropriation	Actual expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
Major head "30- Public Health."					
			Rs.		
Voted—					
Original	..	11,55,66,000	11,55,66,000	7,88,28,202	-3,67,37,798
Supplementary	..				
Amount surrendered during the year (March 1971)			..	..	1,70,31,000
Charged--					
Original	..	..	6,000	..	-6,000
Supplementary	..	6,000			
Amount surrendered during the year			..	..	..

Under the charged portion, Rs. 1,860 were spent out of advance from Contingency Fund sanctioned in May 1970 but not recouped to the fund till the close of the year.

Notes and comments —

(i) Out of the unutilised provision of Rs. 3,67.38 lakhs, Rs. 1,97.07 lakhs remained unsurrendered, even though surrender of anticipated saving was made on 30th March 1971.

(ii) Substantial provision remained unutilised under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
J—DEVELOPMENT SCHEMES—			
J(ii)—Centrally-sponsored Schemes (New Schemes)—			
O	..	3,91.70	2,74.39
R	..	-1,17.31	
			2,36.83
			-37.56

Out of the total saving of Rs. 1,54.87 lakhs (63 per cent of the provision), Rs. 1,17.31 lakhs were surrendered on 30th March 1971 owing to :—

(a) less expenditure on compensation, drugs and dressings due to a substantial shortfall in the number of sterilisation operations etc., under the scheme "Family Planning, Maternity and Child Welfare", and non-setting up of the Planning Circle under the scheme "Planning Circle and Division under Public Health Engineering Directorate" owing to non-receipt of Government of India's sanction (Rs. 70.61 lakhs), and

(b) non-implementation of the following schemes due to non-finalisation of pattern suggested by the Government of India (Rs. 46.70 lakhs):—

Serial no.	Name of the scheme
1.	Strengthening of Basic Health Services staff attached to Primary Health Centres (Rs. 20 lakhs)
2.	Small-Pox Eradication Programme (Rs. 7 lakhs)
3.	Cholera Control Programme (Rs. 5.70 lakhs)
4.	Tuberculosis Control (Rs. 5 lakhs)
5.	Control of Leprosy (Rs. 5 lakhs)
6.	Filaria Control Programme (Rs. 4 lakhs)

The eventual saving of Rs. 37.56 lakhs was due to less purchase of stores, less expenditure on performance of sterilisation operations, and non-filling up of vacant posts.

In the preceding year, saving under this group-head was Rs. 3,20.27 lakhs (55 per cent of the provision).

Group-head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees).				
K—Suspense—				
O	..	1,50.00	56.39	—53.61
R	..	—40.00		
		1,10.00		

Out of the total shortfall of Rs. 93.61 lakhs (62 per cent of the provision), Rs. 0.61 lakh were surrendered due to non-availability of materials in the market. Reasons for the withdrawal of Rs. 39.39 lakhs by reappropriation on 30th March 1971 and for the final saving of Rs. 53.61 lakhs are awaited.

F—Leprosy—

O	..	28.51	28.32	17.22	—11.10
R	..	—0.19			

The total saving of Rs. 11.29 lakhs was due to posts of medical officers and other personnel remaining vacant, and adjustment of less book debit bills than anticipated.

I—Miscellaneous—

O	..	21.43	19.53	14.33	—5.20
R	..	—1.90			

Withdrawal of Rs. 1.90 lakhs by reappropriation and surrender was due to less purchase of stores. The final saving of Rs. 5.20 lakhs was due to adjustment of less book debit bills than anticipated and non-filling up of vacant posts.

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

▲—PUBLIC HEALTH ESTABLISHMENT—

A(d)—Expenses on Family Planning Programme—

O	..	12.35	} 10.35	6.19	-4.16
R	..	-2.00			

The total shortfall of Rs. 6.16 lakhs was due to non-filling up of vacant posts and less purchase of stores.

A(a)—Director of Health Services—

O	..	29.50	} 28.17	23.39	-4.78
R	..	-1.33			

The total saving of Rs. 6.11 lakhs was due to less purchase of stores and non-filling up of vacant posts.

B—Grants for Public Health Purposes—

O	..	5.49	} 0.57	0.27	-0.30
R	..	-4.92			

The total saving of Rs. 5.22 lakhs (95 per cent of the provision) was mainly due to non-payment of grants to municipalities for non-compliance with the requisite formalities and also due to non-submission of claims by municipalities.

(iii) In the following cases provision of additional funds by reappropriation proved unnecessary :—

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

J—DEVELOPMENT SCHEMES—

J(i)—Fourth Five-Year Plan—

O	..	98.90	} 1,23.17	76.28	-46.89
R	..	24.27			

The actual expenditure fell short of the original provision by Rs. 22.62 lakhs ; even so, additional funds of Rs. 24.27 lakhs were provided by reappropriation.

The net shortfall of Rs. 22.62 lakhs was due to partial implementation of the following schemes, partly counterbalanced by excess under some other schemes :—

Serial no.	Name of the scheme	Provision	Expenditure
		(In lakhs of rupees)	
1.	Urban Water Supply and Sanitation (for municipalities having population of 20,000 or less)	10.00	0.07
2.	Piped Water Supply Scheme	15.00	3.45
3.	Baniganj Coal-field Area Water Supply Scheme	40.00	35.02

Reasons for the partial implementation of these schemes are awaited.

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	..	80.94	} 83.92	66.70	-17.22
R	..	2.98			

The net saving of Rs. 14.24 lakhs was due to non-implementation of the scheme "Malaria Eradication Programme" (Rs. 11.50 lakhs) and partial implementation of the scheme "Anti-Cholera Programme and other Epidemic Control Programme" (Rs. 5.73 lakhs) partly set off by excess under some other schemes.

Reasons for the non-implementation/partial implementation are awaited.

▲—PUBLIC HEALTH ESTABLISHMENT—

A(b)—Public Health Engineering—

O	..	88.80	} 92.30	84.72	-7.58
R	..	3.50			

Rs. 3.50 lakhs were provided by reappropriation for revision of pay scales under the Revision of Pay Rules, 1970. The eventual saving of Rs. 7.58 lakhs was attributed to inaccurate assessment of requirements, and non-drawal of travelling allowance due to late receipt of sanction to allotment of funds and delayed submission of claims.

Group-head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
A(c)—District Charges—					
O	..	69.35	72.15	67.18	-4.97
R	..	2.80			

Rs. 2.80 lakhs were provided by reappropriation for meeting increased expenditure on travelling allowance in connection with flood relief work. The eventual saving of Rs. 4.97 lakhs was due to non-filling up of vacant posts and adjustment of less number of book debit bills.

(iv) Substantial excess occurred under :—

Group-head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
G—Works—					
O	..	9.07	18.96	17.82	-1.14
R	..	9.89			

The net excess of Rs. 8.75 lakhs (96 per cent of the provision) was due to more expenditure on repair and maintenance works than anticipated at the budget stage.

(v) Expenditure in the grant includes Rs. 56.39 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 (xii) below grant no. 33—Irrigation.

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

Major head and detailed units		Opening balance	Debits during the year	Credits during the year	Closing balance
(In lakhs of rupees)					
30—Public Health—					
Purchases	.. ..	-3,35.29	9.19	47.11	-3,73.21
Miscellaneous Public Works Advances	.. ..	43.07	23.18	3.77	62.48
Stock	.. ..	1,55.66	24.02	29.10	1,50.58
Total	.. ..	-1,36.56	56.39	79.98	-1,60.15

#			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."					
Voted—					
		Rs.			
Original ..	10,48,22,000	}	19,48,22,000	14,91,36,677	-4,56,85,323
Supplementary ..					
Amount surrendered during the year (March 1971) ..			..	..	3,39,03,707
Charged—					
Original ..	1,000	}	12,000	..	-12,000
Supplementary ..	11,000				
Amount surrendered during the year			..	..	..

Notes and comments—

(i) Provision remained unutilised mainly under :—

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

"31 - Agriculture."**L—DEVELOPMENT SCHEMES—****L(e)—Schemes outside the State
Plan—****L(e)(i)—Intensive Food Production
Schemes—**

O ..	5,21.27	}	2,05.52	1,60.95	-44.57
R ..	-3,15.75				

The total shortfall of Rs. 3,60.32 lakhs (69 per cent of the provision) occurred under the following two schemes introduced for large scale supply of imported

fertilisers through appointed agents and distribution of improved strains of paddy, wheat, maize, potato etc. and seeds of high yielding varieties :—

Serial no.	Name of the scheme	Provision (In lakhs of rupees)	Saving	Reasons for the saving
1.	Scheme for distribution of chemical fertilisers.	5,06.27	3,45.32	Lifting of smaller quantity of fertiliser owing to less demand from the farmers due to the floods.
2.	Seed saturation with improved seeds.	15.00	15.00	Taking up of the entire work of distribution of improved seeds by National Seed Corporation from the department.

In the preceding three years also, there were savings of Rs 3,05.49 lakhs (1969-70), Rs 1,00.94 lakhs (1968-69) and Rs 1,62.03 lakhs (1967-68) under this group-head.

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

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

N—DEVELOPMENT SCHEMES—

N(a)—Fourth Five-Year Plan—

O	..	2,86.44	}	2,05.20	2,08.89	+3.69
R	..	-81.24				

The net saving of Rs. 77.55 lakhs was mainly due to non-implementation/partial implementation of the following schemes :—

Serial no.	Name of the scheme	Provision	Saving and its percentage to the provision	Brief reasons for the saving
1.	Establishment and development of seed farms.	26.86	24.08 (89)	Non-initiation of constructional works on account of various difficulties.

(In lakhs of rupees)

Serial no.	Name of the scheme	Provision	Saving and its percentage to the provision	Brief reasons for the saving
(In lakhs of rupees)				
2.	Survey and investigation of ground and surface water resources.	32.63	23.45 (72)	Non-execution of works for non-completion of formalities due to late receipt of sanction.
3.	Reorganisation of agricultural research and problem-oriented Research Schemes in West Bengal.	14.75	14.47 (98)	Non-finalisation of scheme for reorganisation involving all aspects of existing research facilities and additional programme for research.
4.	Improvement of Agricultural Schools and Training Centres.	4.00	3.81 (95)	Deferment of programme for additional constructional works as a measure of economy.
5.	Development of seed testing laboratories.	3.00	3.00 (100)	Non-finalisation of the proposal for the scheme.
6.	Extension of Soil Testing Service (including Soil Testing Laboratories).	2.00	2.00 (100)	Non-finalisation of the proposal for the scheme.
7.	Spill over expenditure of previous plan schemes on Agricultural Research.	1.00	1.00 (100)	Non-finalisation of the proposal for the scheme.

In the preceding two years the savings under this group-head were Rs. 1,29.29 lakhs (1969-70) and Rs. 1,79.53 lakhs (1968-69).

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

"31—Agriculture."

I—Agricultural Development—

O	..	1,24.97	}	91.78	91.45	—0.33
R	..	—33.19				

The total shortfall of Rs. 33·52 lakhs was mainly the result of savings under the following schemes :—

Serial no.	Scheme	Provision	Saving and its percentage to the provision (In lakhs of rupees)	Reasons for the saving
1.	Lift Irrigation from rivers and beels.	37·53	17·11 (46)	Post-budget decision to meet substantial portion of expenditure on the scheme from out of the provision under Fourth Five-Year Plan budget.
2.	Deep Tube-well Irrigation	45·40	13·60 (30)	Meeting of expenditure for maintenance of the scheme from Fourth Plan budget.
3.	Small Workshop Scheme in Development Blocks.	8·14	2·10 (26)	Non-receipt of sanction for travelling allowances and contingencies.

(ii) Substantial provision remained unutilised also under :—

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

L—DEVELOPMENT SCHEMES—

L(o)—Annual Plan Schemes (1966-69) and Committed Expenditure—

O	..	2,16·69	} 2,10·83	1,92·22	- 18·61
R	..	-5·86			

The total saving of Rs. 24·47 lakhs was mainly due to—

(1) partial implementation of the schemes—

- (a) "Deep Tube-well Irrigation (Large dia. deep tube-wells)" (Rs. 5·51 lakhs)
- (b) "Intensive Agricultural District Programme" (Rs. 4·79 lakhs),
- (c) "Scheme for strengthening extension and administration under the Director of Agriculture, Engineering" (Rs. 4·65 lakhs),
- (d) "Lift Irrigation from rivers and beels (surface waterlift irrigation from rivers and streams)" (Rs. 3·79 lakhs),
- (e) "Intensive Agricultural Area Programme" (Rs. 2·64 lakhs), and

(2) non-implementation of the scheme "Sisal and Ramie Development" (Rs. 0·81 lakh).

Reasons for non-implementation/partial implementation of the schemes are waited.

Group-head			Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
F—Agricultural Education—					
O	..	16.80	15.00	13.19	-1.61
R	..	-1.80			
E(d)—Marketing Department—					
O	..	18.19	18.01	16.01	-2.00
R	..	-0.18			

Savings of Rs. 3.61 lakhs and Rs. 2.18 lakhs under the above group-heads were due to non-sanction of contingent expenditure to the extent proposed and non-filling up of vacant posts for long.

(iii) In the following cases, additional provision made by reappropriation at the fag end of the year proved excessive :—

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

I—DEVELOPMENT SCHEMES—

I(a)—Fourth Five-Year Plan—

O	..	5,51.82	6,38.35	5,80.92	-57.43
R	..	86.53			

The net excess of Rs. 29.10 lakhs was the result of excess mainly under 2 schemes partly counterbalanced by savings under 47 other schemes.

Provision of additional funds by reappropriation was required mainly for the schemes (1) "Lift Irrigation by supply of pumpsets" (Rs. 1,39.78 lakhs) mainly for meeting the cost of additional pumping sets supplied to the cultivators in flood-affected and other areas of the State, and (2) "Deep Tube-well Irrigation (Large dia. deep tube-wells)" (Rs. 29.85 lakhs), reasons for which are awaited.

Savings occurred mainly due to non-utilisation of entire provision of Rs. 37.49 lakhs under 32 schemes due to non-finalisation of the schemes and partial utilisation of funds under the following 15 other schemes (Rs. 98.87 lakhs) :—

Serial no.	Name of the scheme	Provision (In lakhs of rupees)	Saving	Reasons for the saving
1.	Lift Irrigation ..	63.20	19.23	Reasons are awaited.
2.	Plant Protection including control of wild animals.	25.00	14.62	Reasons are awaited.
3.	Private tubewells including filter points.	1,23.00	11.99	Less demand from the cultivators.

Serial no.	Name of the scheme	Provision (In lakhs of rupees)	Saving	Reasons for the saving
4.	Collection of agricultural Statistics (Plot-to-plot survey).	9.00	8.74	Reasons are awaited.
5.	Jute Development ..	26.00	7.13	Implementation of the jute development programme through a number of Centrally-sponsored schemes led to curtailment in the Fourth Plan budget.
6.	Agricultural information and publicity (Farm advisory services).	7.00	5.56	Non-finalisation of the proposal for production of films on various aspects of agriculture.
7.	Survey and investigation of ground water resources.	7.37	5.15	Non-availability of the required number of staff.
8.	Transport for Agriculture	6.00	4.85	Non-finalisation of the proposal for purchase of new vehicles due to procuring difficulties.
9.	Development of hill areas of Darjeeling District.	7.00	4.40	Dropping of the scheme for initiating a special programme for soil conservation work in agricultural lands to check ravages of flood.
10.	Applied Nutrition Programme.	7.50	4.22	Reasons are awaited.
11.	Tank Irrigation ..	25.50	4.13	Reasons are awaited.
12.	Multicrop and other demonstrations and crop competition.	6.00	3.30	Non-setting up of full number of demonstration centres due to severe flood.
13.	Sugarcane Development ..	5.00	1.94	Curtailed of programme for establishment of nurseries as a measure of economy.
14.	Upgrading of the Gram-sevak Training Centres.	3.50	1.72	Admission of lesser number of trainees.
15.	Distribution of Soil Conditioners.	2.50	1.69	Less purchase and distribution of soil conditioners due to flood.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
L(b)—Centrally-sponsored Schemes (New Schemes)—			
O .. 24.88	52.13	47.87	-4.26
R .. 27.25			

Funds were reappropriated to a number of schemes as a post-budget decision. Two major schemes are shown below :—

Serial no.	Name of the scheme	Provision by reappropriation	Expenditure	Reasons for taking up of the scheme
(In lakhs of rupees)				
1.	Subsidised distribution of certified improved jute seeds.	13.38	13.53	For meeting claim of subsidy of National Seeds Corporation for supply of jute seeds during 1969-70 and 1970-71.
2.	Cotton demonstration and development of Sunderbans and coastal belt in West Bengal.	7.48	5.76	For helping farmer to raise a second crop which can be grown without irrigation.

(iv) Under the following group-heads, additional funds provided by reappropriation on 30th March 1971 proved largely inadequate ; there was, however, scope for providing more funds in view of the overall saving in the grant :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
"31—Agriculture."			
O—Experimental Farms—			
O .. 73.68	82.62	86.01	+3.39
R .. 8.94			

The eventual excess of Rs. 3.39 lakhs remained uncovered. The total excess of Rs. 12.33 lakhs was due to—

- (i) application of heavy dose of fertilisers as well as the rise in prices of fertilisers, mobil oil, etc., implementation of Minimum Wages Act for farm labourers, and adoption of Multiple Cropping Scheme and high yielding varieties of paddy, wheat, maize etc. (Rs. 9.42 lakhs) and
- (ii) revision of pay scales as per recommendations of the Pay Commission (Rs. 2.91 lakhs).

Group-head			Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)					
A—Direction—					
O	..	19.26	19.32	23.27	+3.05
R	..	0.06			

The total excess of Rs. 4.01 lakhs was due to revision of pay scales at post-budget stage as per recommendations of the Pay Commission.

(v) 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(e)—Schemes outside the State Plan—

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

R	..	7.12	7.12	8.35	+1.23
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Four schemes for providing irrigation and other facilities to the farmers of chronically drought affected areas with a view to assisting them to grow assured crops were sanctioned after finalisation of the budget and contributed to the excess. These schemes are, however, normal functions of the department and are indicated below :—

Serial no.	Name of the scheme
1.	Minor irrigation schemes under Irrigation and Waterways Department (Rs. 4.41 lakhs).
2.	Dugwells and ayacut development (Rs. 2.11 lakhs).
3.	Tanks improvement schemes (Rs. 1.52 lakhs).
4.	Minor irrigation schemes under Agriculture and Community Development Department (Rs. 0.31 lakh).

(vi) Deposit account of grants made by the Indian Council of Agricultural Research : The grants received from the Indian Council of Agricultural Research for furtherance of agricultural schemes and other allied objects 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.

During 1970-71 Rs. 6.14 lakhs were credited to the deposit account, but there was no disbursement from it.

The balance at the credit of the deposit account on 31st March 1971 was Rs. 21.74 lakhs.

An account of the transactions in deposit account during 1970-71 is given in statement no. 16 of Finance Accounts 1970-71.

Grant No. 23—Agriculture—Fisheries.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Major head "31—Agriculture."				
Rs.				
Voted—				
Original	.. 72,45,000	} 72,45,000	49,91,788	-22,53,212
Supplementary	.. ..		
Amount surrendered during the year		..	..	..
Charged—				
Original	.. ..	} 34,000	33,360	-640
Supplementary	.. 34,000			
Amount surrendered during the year		..	..	..

Notes and comments—

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

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
0—DEVELOPMENT SCHEMES—			
0(ii)—Centrally-sponsored Schemes (New Schemes)—	10.00	..	-10.00

The non-utilisation of the entire provision was due to non-implementation of "Scheme for landing and berthing facilities for fishing vessels" owing to sanction of lesser amount for the construction of jetties at Namkhana, Frozerganj and Sonla.

The entire provision under this scheme has remained unspent each year since 1964-65.

Group-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
O(i)—Fourth Five-Year Plan—	33.18	26.41	—6.77

Out of the saving of Rs. 6.77 lakhs, the saving of Rs. 2.21 lakhs under the "Scheme for Establishment of Seed Farms for production of quality fish seeds through artificial breeding of Indian Major Carps by hormonal treatment" was due to non-execution of some schemes. Reasons for the non-execution are awaited. The balance saving was due to partial implementation of the schemes "Development of derelict fisheries in the State of West Bengal" (Rs. 2.87 lakhs) and "Intensive Development of Fisheries in C. D. Blocks" (Rs. 1.12 lakhs), the reasons for which are awaited.

A—Fisheries—	26.52	23.50	—3.02
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The saving of Rs. 3.02 lakhs was due to non-filling up of vacant posts and abolition of allowances following revision of pay scales.

Grant No. 24—Animal Husbandry.

Major heads "33—Animal Husbandry" and "124—Capital Outlay on Schemes of Government Trading".	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Voted—			
Original .. 10,97,04,000	} 13,02,54,000	12,36,97,461	—65,56,539
Supplementary .. 2,05,50,000			
Amount surrendered during the year (March 1971) .. ..	..	..	53,28,531
Charged—			
Original	} 4,000	..	—4,000
Supplementary .. 4,000			
Amount surrendered during the year (March 1971) .. ..	..	..	31

Expenditure shown above in the voted section does not include Rs. 15,00,000 spent from out of advance from Contingency Fund sanctioned in September 1970 but not recouped to the fund till the close of the year.

Notes and comments -

(i) The supplementary grant of Rs. 2,05.50 lakhs obtained in March 1971 for meeting the cost of skimmed milk powder and expenditure under World Food Programme proved excessive in view of the saving of Rs. 65.57 lakhs in the grant.

(ii) Provision remained unutilised mainly under the following :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
"33—Animal Husbandry."			
G—Other Charges—			
O .. 31.75	66.64	41.76	-24.88
S .. 45.21			
R .. -10.32			

Reasons for the withdrawal of Rs. 10.32 lakhs by reappropriation on 30th March 1971 and for the eventual saving of Rs. 24.88 lakhs are awaited.

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

M—DEVELOPMENT SCHEMES—

M(a)—Fourth Five-Year Plan—

O .. 62.02	43.35	33.27	-10.08
R .. -18.67			

Withdrawal of Rs. 18.67 lakhs by reappropriation on 30th March 1971 was due to non-receipt of bills for equipment and materials from the suppliers.

Reasons for the final saving of Rs. 10.08 lakhs are awaited.

(iii) Substantial saving also occurred under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
"33—Animal Husbandry."			
J—DEVELOPMENT SCHEMES—			
J(c)—Annual Plan Schemes (1966-69) and Committed Expenditure—			
J(c)(v)—Poultry Development Schemes—			
O .. 5.33	6.29	1.87	-4.42
R .. 0.96			

Reasons for the not shortfall of Rs. 3.46 lakhs (85 per cent of the provision) are awaited.

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

J(o)(i)—Animal Husbandry—

Disease Control—

O	..	3.37	} 1.93	1.15	-0.78
R	..	-1.44			

Of the total saving of Rs. 2.22 lakhs (66 per cent of the provision), withdrawal of Rs. 1.44 lakhs by reappropriation on 30th March 1971 was due to non-implementation of the schemes "Expansion and Improvement of Bengal Veterinary College" and "Tuberculosis Control Scheme". Reasons for the non-implementation of these schemes and for the final saving of Rs. 0.78 lakh are awaited.

(iv) In the following cases, provision of additional funds by reappropriation proved unnecessary :—

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

"33 -Animal Husbandry."

J—DEVELOPMENT SCHEMES—

J(c)—Annual Plan Schemes (1966-67)
and Committed Expenditure—

J(c)(vi)—Piggery Development Schemes—

O	..	2.35	} 4.68	0.10	-4.58
R	..	2.33			

The actual expenditure of Rs. 0.10 lakh was short of the original provision by Rs. 2.25 lakhs; even so, Rs. 2.33 lakhs were provided by reappropriation on 30th March 1971 on the ground of inadequate provision of funds for the scheme "Expansion of Bacon Factory and Piggery Farm, Haringhata" in the original budget. Reasons for the eventual saving of Rs. 4.58 lakhs are awaited.

J(c)(iii)—Aid Centres and Clinics—

O	..	5.07	} 6.75	2.63	-4.12
R	..	1.68			

Reasons for the reappropriation of Rs. 1.68 lakhs and for the final saving of Rs. 4.12 lakhs are awaited.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
J(e)—Schemes outside the State Plan—			
Cattle Development—			
Feeds and Fodder Scheme—			
R ..	3.23	..	-3.23

Provision of funds by reappropriation on 30th March 1971 was made under this new scheme due to its finalisation during the year, but the entire provision remained unutilised, reasons for which are awaited.

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

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
“33—Animal Husbandry.”			
J—DEVELOPMENT SCHEMES—			
J(c)—Annual Plan Schemes (1966-69) and Committed Expenditure—			
J(c)(iv) —Cattle Development—			
Feeds and Fodder Schemes—			
O ..	0.58	1.48	-1.98
R ..	2.88		
	3.46		

Provision of Rs. 2.88 lakhs by reappropriation on 30th March 1971 was attributed to inadequate provision of funds in the original budget. Reasons for the eventual saving of Rs. 1.98 lakhs are awaited.

(vi) Substantial excess occurred under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
“33—Animal Husbandry.”			
J—DEVELOPMENT SCHEMES—			
J(a)—Fourth Five-Year Plan—			
J(a)(xii)—Indian Council of Agricultural Research Schemes—			
O ..	11.75	23.12	-1.31
R ..	12.68		
	24.43		

The net excess of Rs. 11.37 lakhs (97 per cent of the provision) was 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.

(vii) Withdrawal of funds by surrender and reappropriation proved excessive under the following in view of the eventual excess :—

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 ..	8,12.00	9,27.61	9,50.97
S ..	1,60.29		
R ..	—44.68			+23.36

Rs. 44.68 lakhs were withdrawn by surrender and reappropriation on 30th March 1971 anticipating less expenditure under the scheme "Cost of Skimmed Milk Product received free of cost from World Food Programme" and partial implementation of the scheme "Expenditure under World Food Programme No. 618—Establishment of I.C.D. Blocks" owing to late receipt of sanction.

Reasons for the eventual excess of Rs. 23.36 lakhs are awaited.

(viii) The following are cases of wrong withdrawal of funds by reappropriation :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
"33: Animal Husbandry."			
J—DEVELOPMENT SCHEMES—			
J(a)—Fourth Five-Year Plan—			
J(a)(iii)—Aid Centres and Clinics—			
O ..	2.75	..	7.16
R ..	—2.75			+7.16

"33: Animal Husbandry."

J—DEVELOPMENT SCHEMES—

J(a)—Fourth Five-Year Plan—

J(a)(iii)—Aid Centres and Clinics—

O ..	2.75	..	7.16
R ..	—2.75			+7.16

The entire provision was withdrawn by reappropriation on 30th March 1971 due to non-implementation of the schemes "Aid Centres and Clinics—Spill-over" and "Establishment of clinical and investigational laboratories at each district headquarters"; but actual expenditure under these schemes was Rs. 7.16 lakhs.

Last year also the entire provision of Rs. 3.00 lakhs was withdrawn on 31st March though the actual expenditure was Rs. 6.98 lakhs.

Grant No. 24—Animal Husbandry—concl'd.

07

Group-head		Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)		
J(a)(viii)—Piggery Schemes—				
	Development			
O	.. 2.25	0.23	3.89	+3.66
R	.. -2.02			

Rs. 2.02 lakhs were withdrawn by reappropriation on the grounds of non-implementation of the schemes "Establishment of Pig Bacon Factory along with Expansion of Pig Breeding Farm, Kalimpong" and "Piggery Development Staff" and partial implementation of the scheme "Pig Breeding Farms". Reasons for the eventual excess of Rs. 3.66 lakhs are awaited.

(ix) 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	Excess + Saving—
		(In lakhs of rupees)		
"33—Animal Husbandry."				
B--Veterinary Education and Research—				
O	.. 32.36	47.00	53.95	+6.95
R	.. 14.64			

The total excess of Rs. 21.59 lakhs formed 67 per cent of the provision. Of this, Rs. 14.64 lakhs provided by reappropriation on 30th March 1971 were due to absorption of muster-roll workers in regular establishment.

Reasons for the final excess of Rs. 6.95 lakhs are awaited.

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

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head "34—Co-operation."				
	Rs.			
Original	.. 1,45,74,000	1,45,74,000	1,12,95,247	-32,78,753
Supplementary	.. ..		
Amount surrendered during the year (March 1971)		..	..	34,71,621

Notes and comments—

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

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

C—Miscellaneous—

O	..	27.01	} 26.90	7.04	-19.86
R	..	-0.11			

Reasons for the total shortfall of Rs. 19.97 lakhs (70 per cent of the provision) are awaited.

D—DEVELOPMENT SCHEMES—

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

O	..	15.50	} 5.81	5.81	..
R	..	-9.75			

The shortfall of Rs. 9.75 lakhs (63 per cent of the provision) was mainly due to partial implementation of the scheme "Agricultural Credit Stabilisation Fund" due to non-receipt of suitable proposals for conversion of short-term loans for agricultural purposes into medium-term loans.

(ii) The following is a case of excessive withdrawal of funds by surrender and reappropriation :—

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

D—DEVELOPMENT SCHEMES—

D(i)—Fourth Five-Year Plan—

O	..	36.52	} 13.70	21.48	+7.78
R	..	-22.82			

Withdrawal of Rs. 22.82 lakhs on 30th March 1971 was mainly due to less payment of grants-in-aid under the schemes "Expansion of Rural Credit", "Organisation of Service Co-operatives", "Supply of long-term Credit", "Development of Agricultural Marketing Societies", "Development of Processing Societies", "Co-operative Training and Education" and "Development of Consumers' Co-operatives" as a measure of economy and non-receipt of adequate qualified proposals (Rs. 15.95 lakhs) and non-appointment of officers and staff under the scheme "Additional Departmental Staff and Equipments" (Rs. 3.00 lakhs). Reasons for the final excess of Rs. 7.78 lakhs are awaited.

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

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

D—DEVELOPMENT SCHEMES—

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

O	..	8.16	} 7.96	18.71	+10.75
R	..	-0.20			

Reasons for the net excess of Rs. 10.55 lakhs are awaited.

(iv) **State Agricultural Credit, Relief and Guarantee Fund** : The fund was set up during the Second Plan period for rendering financial assistance to Co-operative Credit Societies unable to recover dues on account of natural calamities.

The fund is created with contributions made by Government from time to time. The expenditure to be met from the fund is initially debited to this grant and is transferred to the fund before the close of the accounts of the year. During 1970-71, Rs. 3.00 lakhs were credited to the fund but there was no disbursement from it. The balance at the credit of the fund on 31st March 1971 was Rs. 11.03 lakhs.

An account of the transactions of the fund is given in statement no. 16 of Finance Accounts 1970-71.

Grant No. 26—Industries—Industries.

			Total grant or appropriation	Actual expenditure	Excess+ Saving—
			Rs.	Rs.	Rs.
Major heads "35— Industries" and "96— Capital Outlay on Industrial and Economic Development."					
Rs.					
Voted—					
Original	..	4,67,45,000	} 4,69,96,000	3,74,84,332	-95,11,668
Supplementary	..	2,51,000			
Amount surrendered during the year (March 1971)	..	..	..	..	63,25,908
Charged—					
Original	..	1,28,000	} 1,28,000	96,955	-31,045
Supplementary	..	..	
Amount surrendered during the year (March 1971)	..	..	..	..	30,000

Notes and comments—

(i) The supplementary grant of Rs. 2.51 lakhs obtained in March 1971 was unnecessary as the actual expenditure was less than even the original provision.

(ii) Provision remained wholly unutilised under :—

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

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

G—DEVELOPMENT SCHEMES—

G(a)—Fourth Five-Year Plan—

G(a)24—West Bengal Financial Corporation—

Investment in Share Capital—

O	..	18.90	}
R	..	-18.90				

Non-investment was due to dropping of the second phase of augmentation of the share capital of the Corporation by Rs. 50.00 lakhs consequent on a post-budget decision to subscribe to the new shares on 50 : 50 basis along with the Industrial Development Bank of India.

In the previous year, entire provision of Rs. 13.55 lakhs remained unutilised.

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

Investment in Co-operative Societies—

Co-operation

I. Margin Money to Apex Marketing Society for Fertiliser business—

O	..	11.00	}
R	..	-11.00				

Non-payment of margin money was due to late receipt of sanction to the proposal.

In the previous year also, the entire provision of Rs. 11.00 lakhs remained unutilised.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
G(a)—Fourth Five-Year Plan—			
Investment in Commercial and Industrial Undertakings—			
Agriculture —			
(Agriculture Credit Corporation)			
4. State Contribution to the Share Capital of Agriculture Credit Corporation—			
O ..	10.00	}	..
R ..	-10.00		

Non-payment of the contribution to the share capital was due to non-setting up of the Corporation owing to non-receipt of clearance from the Government of India.

In the previous year also, the entire provision of Rs. 10.00 lakhs remained un-utilised for the same reason.

Investment in Other Commercial and Industrial Undertakings—

Industries —

(Large and Medium Industries)

12. Revival of Sick Mills and Other Industries —

O ..	10.00	}	..
R ..	-10.00		

Non-utilisation of the provision was due to non-receipt of sanction of Government.

F—CAPITAL OUTLAY ON DEPARTMENTAL COMMERCIAL UNDERTAKINGS—

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

Payment of Compensation to Oriental Gas Company Ltd.—	6.00	..	-6.00
---	------	----	-------

Non-payment of compensation was due to non-setting up of Tribunal for determining the amount of compensation.

In the preceding year also, the saving of the entire provision of Rs. 10.00 lakhs was for the same reason.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
G—DEVELOPMENT SCHEMES -			
G(a)—Fourth Five-Year Plan—			
Investment in Government Commercial and Industrial Undertakings—			
Industries—			
(Large and Medium Industries)			
9. Expansion of Kalyani Spinning Mills Ltd.—			
Investment in Share Capital—			
O .. 5.00	}
R .. -5.00			

Non-investment was due to post-budget decision to advance loan to the company for expansion of the Habra unit.

In the previous year, the entire provision of Rs. 10.00 lakhs remained unutilised.

F—CAPITAL OUTLAY ON DEPARTMENTAL COMMERCIAL UNDERTAKINGS—

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

O .. 4.91	}
R .. -4.91			

Saving was due to non-payment of compensation owing to acquisition cases being sub-judice.

G—DEVELOPMENT SCHEMES—

G(a)—Fourth Five-Year Plan—

Investment in Co-operative Societies—

Co-operation—

18. Development of Processing Societies—

O .. 2.50	}
R .. -2.50			

The saving of the entire provision was due to non-receipt of suitable proposals.

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

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

A—INDUSTRIES—

A(5)—Other Organisations—

O	..	1,22·87	} 93·72	93·32	-0·40
R	..	-29·15			

The total shortfall of Rs. 29·55 lakhs was mainly due to less payment of bills for gas purchased from Durgapur Projects Ltd. on account of non-finalisation of the basis of billing and non-receipt of Government's sanction (Rs. 25·55 lakhs), non-receipt of bills for Road Restoration Charges from the Calcutta Corporation and rent bills from the Life Insurance Corporation (Rs. 1·13 lakhs), and non-payment of employers' contribution to the Contributory Provident Fund and arrear liabilities (Rs. 0·90 lakh).

D—DEVELOPMENT SCHEMES—

D(a)—Fourth Five-Year Plan—

O	..	26·60	} 10·48	7·67	-2·81
R	..	-16·12			

The shortfall (71 per cent of the provision) was mainly due to non-implementation/partial implementation of the following major schemes: - -

Serial no.	Name of scheme	Provision	Saving	Brief reasons for saving
(In lakhs of rupees)				
1.	Setting up of a New Press for printing works of the Legislature, High Court, etc.	5·50	5·48	Non-importation of the Mono-Casting machine for new unit of the West Bengal Government Press at Narkeldanga and consequent non-filling up of vacant posts.
2.	Craftsman Training Scheme.	5·64	4·52	Non-purchase of machines and equipment due to failure of the suppliers, less purchase of books and furniture as a measure of economy and non-filling up of vacant posts.
3.	Reorganisation of the cluster-type centres to Rural Training Institutes.	3·98	3·98	Non-finalisation of the scheme due to non-completion of the collection of data.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
"96—Capital Outlay on Industrial and Economic Development."			
G—DEVELOPMENT SCHEMES—			
G(a)—Fourth Five-Year Plan—			
Investment in Government Commercial and Industrial Undertakings—			
Fisheries—			
6. State Fisheries Development Corporation—			
Investment in Share Capital—	8·00	3·00	—5·00

The saving of Rs. 5·00 lakhs (63 per cent of the provision) was due to less investment owing to a post-budget decision to limit the investment up to Rs. 3·00 lakhs during the year.

Industries—

(Large and Medium Industries)

8. West Bengal Industrial Development Corporation Ltd.—

Investment in Share Capital—

O	..	10·00	}	5·00	5·00	..
R	..	—5·00				

The saving of half the provision was due to a post-budget decision to advance Rs. 5·00 lakhs as loan to the Corporation.

Capital Outlay on Departmental Commercial Undertaking—

Industries—

(Large and Medium Industries)

Setting up of Large Industrial Areas—

1. Industrial Housing Project at Haldia—

O	..	15·00	}	12·55	12·62	+0·07
R	..	—2·45				

The net shortfall of Rs. 2·38 lakhs was due to non-completion of construction as per programme by the Housing Directorate owing to shortage of steel materials.

(iv) A substantial portion of the above saving was reappropriated as additional funds to the following group-heads to cover the excess under them :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
“06—Capital Outlay on Industrial and Economic Development.”			
G—DEVELOPMENT SCHEMES —			
G(a)—Fourth Five-Year Plan—			
Investment in Government Commercial and Industrial Undertakings—			
Agriculture—			
(Agricultural Production)			
3. Contribution to the Share Capital of Agro-Industries Corporation—			
O .. 25.00	} 50.00	50.00	..
R .. 25.00			
Provision of Rs. 25.00 lakhs by reappropriation on 30th March 1971 was due to additional investment consequent on post-budget decision to help expand the activities of the Corporation for development of agriculture in the State.			
(Minor Irrigation)			
5. Purchase of debentures of Land Mortgage Banks and Agricultural Refinance Corporation—			
O .. 10.00	} 15.60	15.60	..
R .. 5.60			
Reappropriation of Rs. 5.60 lakhs (56 per cent of the provision) was due to purchase of debentures of the West Bengal Central Co-operative Land Mortgage Bank in order to enable the Bank to provide adequate finance to farmers for minor irrigation schemes.			
Investment in Co-operative Societies—			
Co-operation—			
17. Development of Housing Co-operatives—			
O .. 0.15	} 5.00	5.00	..
R .. 4.85			

The excess of Rs. 4.85 lakhs was for strengthening the financial basis of the West Bengal State Housing Finance Society owing to larger demand than anticipated.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
G(b)—Centrally-sponsored schemes (New Schemes)—			
Investment in Co-operative Societies—			
Co-operation—			
2. Margin Money to Co-operative Marketing Societies for fertilizer business—			

R	..	4.00	4.00	4.00	..
---	----	------	------	------	----

Reappropriation of Rs. 4.00 lakhs was made for this investment which could not be anticipated at the budget stage.

G(a)—Fourth Five-Year Plan—

Investment in Co-operative Societies—

Co-operation—

13. Investment in Shares of Co-operative Organisations—

O	..	15.00	}	20.56	20.56	..
S	..	2.51				
R	..	3.05				

Provision of Rs. 3.05 lakhs by reappropriation was due to more demands for Government investments in shares from societies.

A—INDUSTRIES—

A(2)—Industrial Education—

O	..	4.99	}	7.64	7.97	+0.33
R	..	2.65				

The total excess of Rs. 2.98 lakhs (60 per cent of the provision) was due to inadequate provision in the original budget.

(v) Another portion of the above saving was reappropriated as additional funds to the following group-head, which proved unnecessary in view of the eventual shortfall :—

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

"35—Industries."

A—INDUSTRIES—

A(4)—Technical Training Schemes—

O	..	73.47	} 83.73	63.28	-20.45
R	..	10.26			

Rs. 10.26 lakhs were provided by reappropriation on 30th March 1971 mainly for payment of arrear of pay and allowances of the staff consequent on the introduction of revised pay scales (Rs. 6.78 lakhs), payment of arrear fees to part time lecturers (Rs. 3.00 lakhs) and payment of arrear stipends to the trainees (Rs. 1.05 lakhs); the actual expenditure of Rs. 63.28 lakhs was, however, less than even the original provision.

Reasons for the eventual saving of Rs. 20.45 lakhs are awaited.

(vi) The following is a case of uncovered excess ; 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	Excess + Saving—
(In lakhs of rupees)			

"35—Industries."

D—DEVELOPMENT SCHEMES—

D(d)—Centrally-sponsored Schemes (1968-69) and Committed Expenditure—

O	..	6.83	} 11.58	15.78	+4.20
R	..	4.75			

Provision of Rs. 4.75 lakhs by reappropriation on 30th March 1971 under the scheme "Expansion of Craftsman Training" was due to introduction of revised pay scales under the Revision of Pay Rules, 1970, filling up of vacant posts and certain additional contingent expenditure.

Reasons for the final excess of Rs. 4.20 lakhs are awaited.

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

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major heads "35—Industries" and "96—Capital Outlay on Industrial and Economic Development."				
		Rs.		
Original ..	2,34,68,000	2,69,43,000	2,19,80,376	-49,62,624
Supplementary	34,75,000			
Amount surrendered during the year (March 1971)	..	..	..	6,37,670

Notes and comments—

(i) In view of the shortfall of Rs. 49.63 lakhs in the total grant, supplementary grant of Rs. 34.75 lakhs obtained in March 1971 for meeting larger expenditure on development schemes proved unnecessary.

(ii) Of this unutilised provision, Rs. 43.25 lakhs remained unsurrendered.

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

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

"35—Industries."**B—DEVELOPMENT SCHEMES—****B(i)—Fourth Five-Year Plan—**

O ..	37.67	51.04	26.08	-24.96
S ..	26.44			
R ..	-13.07			

Withdrawal of Rs. 13.07 lakhs by reappropriation and surrender on 30th March 1971 was mainly due to non-implementation, for want of Government sanctions, of the schemes "Reorganisation of Small Scale Industries" (Rs. 2.00 lakhs), "Incentives for dispersal of Small Scale Industries" (Rs. 2.00 lakhs), "Equity participation with the Technicians and Entrepreneurs through West Bengal Industries" (Rs. 1.50 lakhs), "Establishment of Bleached Lac Plant" (Rs. 1.40 lakhs), "Technical Consultancy Service" (Rs. 1.15 lakhs), "Reorganisation of Ceramic Schemes" (Rs. 1.00 lakh), "Establishment of Silk Throwing Plant" (Rs. 1.00 lakh), etc.

Reasons for the final saving of Rs. 24.96 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.”

D—DEVELOPMENT SCHEMES—

D(a)—Fourth Five-Year Plan—

D(a) 1—Establishment of a 25 thousand Spindles Cotton Mill on Co-operative basis for spinning yarn—

O	..	0.01	} 8.31	..	-8.31
S	..	8.31			
R	..	-0.01			

Supplementary grant of Rs. 8.31 lakhs was obtained in March 1971 for meeting larger expenditure on the scheme. Reasons for non-utilisation of the entire provision are awaited.

D(a)4—Area Development—Industrial Estate—

O	..	5.00	} 0.81	0.89	+0.08
R	..	-4.19			

The net shortfall of Rs. 4.11 lakhs (82 per cent of the provision) was due to non-execution of the scheme for development of an area at Siliguri as the expenditure was not sanctioned by the Finance Department.

(iv) Substantial excess occurred under the following :—

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

(In lakhs of rupees)

“35—Industries.”

B—DEVELOPMENT SCHEMES—

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

O	..	5.10	} 7.22	8.04	+0.82
R	..	2.12			

The total excess of Rs. 2.94 lakhs (58 per cent of the provision) was mainly attributed to implementation of Pay Commission's recommendations from April 1970 and payment of more development grants to artisans and small entrepreneurs under the scheme “Project for intensive development of Small Industries in rural areas” owing to release of more funds for such grants by the Government of India.

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

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

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

D—DEVELOPMENT SCHEMES—

D(a)—Fourth Five-Year Plan—

D(a)2—Investment in the share capital of the West Bengal Small Industries Corporation—

O	--	1.00	}	3.61	3.61	..
R	..	2.61				

The excess of Rs. 2.61 lakhs was due to more investment in share capital owing to financial stringency of the West Bengal Small Industries Corporation.

(v) In the following case, the Department failed to utilise lump provision by reappropriation under appropriate head(s) :—

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

“35—Industries.”

C—Lump provision for revision of pay scales, etc.—	5.90	..	—5.90
--	------	----	-------

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head “35—Industries.”			
	Rs.		
Original ..	66,74,000	}	—2,71,977
Supplementary ..	..	
Amount surrendered during the year (March 1971) ..	..	..	2,52,150

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major heads "37—Community Development Projects, National Extension Service and Local Development Works", "109—Capital Outlay on Other Works", "16—Interest on Debt and Other Obligations", "Debt raised in India" and "Loans to Local Funds, Private Parties, etc."				
	Rs.			
Voted—				
Original ..	5,21,22,000	5,21,22,000	4,95,07,468	-26,14,532
Supplementary ..				
Amount surrendered during the year (March 1971) ..		--	--	17,94,400
Charged—				
Original ..	89,82,000	1,77,80,000	1,76,99,207	-80,793
Supplementary ..	87,98,000			
Amount surrendered during the year (March 1971) ..		..	..	59,018

Notes and comments—

Voted grant

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

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
"37—Community Development Projects, National Extension Service and Local Development Works."			

I—COMMUNITY DEVELOPMENT PROJECTS—

Development Schemes—

Fourth Five-Year Plan—

B—Project/Block Headquarters—

O ..	25.14	21.30	17.96	-3.34
R ..	-3.84			

Rs. 3.84 lakhs were surrendered on 30th March 1971 owing to reduction of Plan allocation by Government. Reasons for the final saving of Rs. 3.34 lakhs are awaited.

82 Grant No. 29—Community Development Projects, etc.—*contd.*

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

"109—Capital Outlay on Other Works."

L—COMMUNITY DEVELOPMENT PROJECTS—

Development Schemes—

Fourth Five-Year Plan—

L(2)—Housing—Converted Blocks—

O	..	10.00	}	5.00	4.61	-0.39
R	..	-5.00				

The total saving of Rs. 5.39 lakhs (54 per cent of the original provision) was mainly due to non-construction of buildings owing to non-selection of sites.

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

I—COMMUNITY DEVELOPMENT PROJECTS—

Development Schemes—

Fourth Five-Year Plan—

C—Animal Husbandry and Agriculture Extension—

O	..	11.00	}	8.00	7.04	-0.96
R	..	-3.00				

The total shortfall of Rs. 3.96 lakhs was mainly due to partial implementation of "Miscellaneous Agricultural Schemes" and the scheme "Distribution of Improved Poultry" owing to curtailment of Plan allocation by Government.

E—Social Education—

O	..	6.73	}	4.54	4.07	-0.47
R	..	-2.19				

The total shortfall of Rs. 2.66 lakhs was mainly due to non-implementation of the scheme "Audio-Visual Unit" owing to curtailment of Plan allocation.

(ii) Substantial excess occurred under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
“37—Community Development Pro- jects, National Extension Service and Local Development Works.”			
I—COMMUNITY DEVELOPMENT PROJECTS—			
Development Schemes—			
Fourth Five-Year Plan—			
G—Rural Arts, Crafts and Indus- tries—			
O ..	5.46	}	}
R ..	1.54		
	7.00	8.96	+1.96

Of the total excess of Rs. 3.50 lakhs (64 per cent of the provision), additional provision of Rs. 1.54 lakhs made by reappropriation on 30th March 1971 was due to retention of staff by creating supernumerary posts after discontinuance of the scheme. Reasons for the final excess of Rs. 1.96 lakhs are awaited.

D—Health and Rural Sanitation—

O ..	5.00	}	}
R ..	-1.50		
	3.50	8.52	+5.02

Rs. 1.50 lakhs were surrendered on 30th March 1971 owing to reduction of the Plan allocation. Reasons for the eventual excess of Rs. 5.02 lakhs are awaited.

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

Major head “38—Labour and Em- ployment.”	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
	Rs.		
Original ..	5,53,10,000	}	}
Supplementary ..	..	
	5,53,10,000	4,96,36,210	-56,73,790
Amount surrendered during the year (March 1971)	..	..	31,30,000

Notes and comments—

(i) Substantial provision remained unutilised under,—

Group-head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
G—Employees' State Insurance Scheme—					
O	..	3,09.36	2,63.67	2,03.90	-59.77
R	..	-45.69			

Of the total shortfall of Rs. 1,05.46 lakhs, withdrawal of Rs. 45.69 lakhs by reapportionment on 30th March 1971 was mainly due to—

- (a) less payment of the cost of medicines supplied by approved chemists' shops (Rs. 42.77 lakhs),
- (b) non-filling up of posts as a measure of economy (Rs. 1.72 lakhs) and
- (c) less drawal of allowances owing to merger of dearness allowance with pay as per Revision of Pay Rules, 1970 (Rs. 1.14 lakhs). Reasons for the final saving of Rs. 59.77 lakhs are awaited.

D—Resettlement and Employment—

O	..	29.93	27.28	22.72	- 4.56
R	..	- 2.65			

Withdrawal of Rs. 2.65 lakhs was mainly due to non-filling up of vacant posts (Rs. 1.48 lakhs).

Reasons for the final saving of Rs. 4.56 lakhs are awaited.

(ii) Under the following group-head, surrender of the entire provision on the 30th March 1971 was erroneous 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—

Craftsmen Training and Labour Welfare—

7. Employees' State Insurance Scheme—

O	..	22.04	..	59.83	+59.83
R	..	-22.04			

The entire provision was surrendered on 30th March 1971. However, there was an actual expenditure of Rs. 59.83 lakhs under the group-head. Reasons for incurring expenditure are awaited.

In the previous year the entire provision (Rs. 51.92 lakhs) was withdrawn by reappropriation but the actual expenditure was Rs. 13.43 lakhs under this group-head.

(iii) In the following case, provision of funds by reappropriation on 30th March 1971 proved largely excessive :—

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

(In lakhs of rupees)

I(iii)—Annual Plan Schemes (1966-69)
and Committed Expenditure—
Labour and Labour Welfare—

2. Employees' State Insurance
Scheme—

O	..	1,21.04	}	1,73.40	1,49.50	—23.90
R	..	52.36				

Rs. 52.36 lakhs were provided by reappropriation mainly for increased purchase of more medicines under the scheme "Opening of Rajya Bima Ousadhalaya."

Reasons for the eventual shortfall of Rs. 23.90 lakhs are awaited.

(iv) Substantial excess remained uncovered under the following in spite of overall saving in the grant :—

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

(In lakhs of rupees)

I—DEVELOPMENT SCHEMES—

I(iv)—Centrally-sponsored Schemes
(1966-69) and Committed Ex-
penditure—

Labour and Labour Welfare—

Man-power and Employment—

O	—	0.68	}	0.45	4.10	+3.65
R	..	—0.23				

Reasons for the net excess of Rs. 3.42 lakhs are awaited.

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

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head "39—Miscellaneous Social and Developmental Organisations."				
	Rs.			
Original ..	2,28,66,000	2,28,66,000	2,19,58,469	-9,07,531
Supplementary ..	..		
Amount surrendered during the year (March 1971)	..	..	..	4,81,000

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

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head "39 Miscellaneous Social and Developmental Organisations."				
	Rs.			
Original ..	1,84,99,000	1,84,99,000	1,64,39,802	-20,59,198
Supplementary ..	..		
Amount surrendered during the year (March 1971)	..	..	..	13,03,425

Notes and comments -

(i) Substantial provision remained unutilised under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B—MISCELLANEOUS—			
B(f)—Control of Vagrancy -			
O ..	24.60	17.66	-4.65
R ..	-2.29		
	22.31		

Rs 2.29 lakhs were withdrawn by surrender and reappropriation on 30th March 1971 due to less *per capita* expenditure on diet than anticipated and non-adjustment of book debit bills relating to contingent charges owing to technical difficulties. Reasons for the final saving of Rs. 4.65 lakhs are awaited.

Grant No. 32—Miscellaneous Social and Developmental Organisations—Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes (All voted) —contd. 87

Group-head			Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)		
B(e)—State Statistical Bureau—					
O	..	25.68	23.42	23.08	-0.34
R	..	-2.26			

The total shortfall of Rs. 2.60 lakhs was mainly due to drawal of salaries of non-gazetted staff for the month of March 1970 in the same month as per special orders of Government, non-filling up of vacant posts and non-purchase of facit and verifying machines on account of delay in observance of formalities.

G—DEVELOPMENT SCHEMES—

G(i)—Fourth Five-Year Plan—

G(i)(a)—Statistics—

O	..	2.67	0.22	0.20	-0.02
R	..	-2.45			

The total shortfall of Rs. 2.47 lakhs (93 per cent of the provision) was due to partial implementation of the scheme "Strengthening of District Statistical Offices including preparation of District Statistical Hand Book" owing to delayed completion of preliminaries.

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

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

O	..	14.35	12.37	12.19	-0.18
R	..	-1.98			

The total shortfall of Rs. 2.16 lakhs was mainly due to non-creation of posts provided for in original budget owing to non-receipt of Government sanction and non-drawal of contingent bills for pre-occupation of the drawing officers with mid-term general election in the State.

(ii) 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)		
B—MISCELLANEOUS—					
B(e)—Construction Board—					
O	..	65.45	70.05	60.08	-9.97
R	..	4.60			

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

Rs. 4.60 lakhs were provided by reappropriation on 30th March 1971 for introduction of revised scales of pay under Revision of Pay Rules, 1970. Reasons for the eventual saving of Rs. 9.97 lakhs are awaited.

(iii) The following is a case of net budgeting and excess under it remained uncovered in spite of overall saving in the grant :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
E—Suspense Charges—	..	9.02	+9.02

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 actual expenditure of Rs. 9.02 lakhs is also net after deduction of credits of Rs. 38.33 lakhs from the debits following the budget. Provision neither for the debits nor for the credits was made.

Reasons for the excess are awaited.

(iv) The expenditure under this grant includes Rs. 9.02 lakhs (net) under "Suspense Charges". This head accommodates interim transactions for purchase and supply of material, etc. for construction and maintenance works of different departments of Government. The nature and accounting procedure of transactions under this head have been explained in note (xii) below grant no. 33—Irrigation.

The transactions under each unit of Suspense during 1970-71 are given below :—

Units	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
(In lakhs of rupees)					
Purchases ..	—72.57	16.41	18.99	—2.58	—75.15
Stock ..	78.77	20.62	14.36	6.26	85.03
Miscellaneous Public Works Advances	1,13.52	10.32	4.98	5.34	1,18.86
Total ..	1,19.72	47.35	38.33	9.02	1,28.74

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major heads "42—Multipurpose River Schemes", "43—Irrigation, Navigation, Embankment and Drainage Works (Commercial)", "44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)", "98—Capital Outlay on Multipurpose River Schemes", "99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)" and "100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)."			

Voted—	Rs.			
Original ..	17,14,62,000	} 22,13,45,000	21,40,98,614	-72,46,386
Supplementary	4,98,83,000			
Amount surrendered during the year (March 1971)	..	..	..	66,71,000
Charged—				
Original ..	5,000	} 12,73,000	12,37,705	-35,295
Supplementary	12,68,000			
Amount surrendered during the year	..	..	..	..

Notes and comments—**Voted grant**

(i) Expenditure under the grant includes Rs. 2,62.05 lakhs as interest on Capital Outlay on Mayurakshi and Kangsabati Reservoir Projects.

(ii) The entire provision of Rs. 4.00 crores remained unutilised under :—

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

"42—Multipurpose River Schemes."**C—OTHER REVENUE EXPENDITURE—**

(ii) Damodar Valley Project—

Irrigation and Barrage—

Payments to Damodar Valley Corporation on account of net deficits on Irrigation and Flood Control under Section 37 of the Damodar Valley Corporation Act—

O ..	4,00.00	} 3,33.29	..	-3,33.29
R ..	-66.71			

The exact liabilities of State Government for interest charges and net deficits on irrigation and flood control could not be determined pending final decision of Government of India on the outstanding issues relating to the Damodar Valley Project. Consequently, State Government could not make any payment.

In the preceding two years also, the entire provision of Rs. 4.00 crores remained unutilised for the same reason.

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

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)—			
O ..	10.00	} ..	-27.72
R ..	-10.00		
			-27.72

Reasons for the withdrawal of the entire provision by reappropriation on 30th March 1971 are awaited.

The minus expenditure of Rs. 27.72 lakhs was due to realisation of hire charges of machines from 1969-70 at enhanced rate from other divisions of the Project.

In the previous year also, the entire provision of Rs. 12.00 lakhs was withdrawn by reappropriation and there was a minus expenditure of Rs. 33.93 lakhs 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 ..	15.00	} 14.00	3.78	-10.22
R ..	-1.00			

The entire provision of Rs. 15.00 lakhs was for the scheme “Investigation and survey of Irrigation, Drainage and Flood Control Works” aiming at providing employment opportunities to unemployed engineers and technical personnel for which Government of India advanced loans to State Government. Reasons for the total saving of Rs. 11.22 lakhs (75 per cent of the provision) are awaited.

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

(In lakhs of rupees)

(ii) Miscellaneous Expenditure—

Other Charges—

O	..	6.03	}	0.03	0.19	+0.16
R	..	-6.00				

The net saving of Rs. 5.84 lakhs was due to transfer of the work relating to "Reconnaissance survey of the upper catchment of Teesta and other rivers" to the Capital head of account.

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

A—IRRIGATION WORKS—

Development Schemes—

(a) Fourth Five-Year Plan—

O	..	12.00	}	6.11	6.41	+0.30
R	..	-5.89				

The net saving of Rs. 5.59 lakhs was mainly due to non-implementation of the "Hinglow Irrigation Scheme" (Rs. 10.00 lakhs) partly counterbalanced by excess mainly under "Sharajore Irrigation Scheme in Purulia" (Rs. 3.14 lakhs); reasons for which are awaited.

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

A—IRRIGATION WORKS—

(ii) Miscellaneous Expenditure—

Establishment—

O	..	19.00	}	19.38	14.93	-4.45
R	..	0.38				

Reasons for the net saving of Rs. 4.07 lakhs are awaited.

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

(In lakhs of rupees)

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

A—IRRIGATION WORKS —

(b) Unproductive Works—

(i) Working Expenses—

A-9—Maintenance and Repairs—

O	..	15.70	}	14.91	12.01	-2.90
R	..	-0.79				

Reasons for the total saving of Rs. 3.69 lakhs are awaited.

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

DEVELOPMENT SCHEMES—

Fourth Five-Year Plan—

I—Mayurakshi Reservoir Project—

II—Barrage and Irrigation—

Works—

O	..	14.22	}	13.57	10.83	-2.74
R	..	-0.65				

Reasons for the final saving of Rs. 2.74 lakhs are awaited.

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

B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—

(i) Works—

Works—

O	..	2.98	}	0.82	0.32	-0.50
R	..	-2.16				

The total saving of Rs. 2·66 lakhs (89 per cent of the provision) was mainly due to non-construction of quarters and office buildings in North Bengal (Rs. 1·27 lakhs) owing to difficulties in acquiring land.

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—

1—Mayurakshi Reservoir Project—

I—Dam and Reservoir under Mayurakshi Dam Circle—

Works—	2·40	0·15	—2·25
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Reasons for the final saving of Rs. 2·25 lakhs (94 per cent of the provision) are awaited.

In the previous year, the entire provision of Rs. 11·00 lakhs remained unutilised under this group-head.

(iv) A portion of the above saving was reappropriated to the following group-heads; even so, substantial excess remained uncovered:—

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—

Works—

O	..	2,31·90	} 2,32·70	3,67·16	+1,34·46
R	..	0·80			

Reasons for the total excess of Rs. 1,35·26 lakhs are awaited.

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

(In lakhs of rupees)

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

B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—

(i) Works—

Maintenance and Repairs—

O	..	1,78.00	}	5,71.65	6,88.18	+1,16.53
S	..	3,92.29				
R	..	1.36				

Supplementary provision of Rs. 3,92.29 lakhs obtained in March 1971 to meet the cost of heavy repairs to the flood-protection works, embankments, etc., due to the floods of 1969 and 1970 fell short of the additional requirements (Rs. 5,10.18 lakhs) by Rs. 1,17.89 lakhs. Provision of additional funds of Rs. 1.36 lakhs by reappropriation on 30th March 1971 also proved inadequate. Reasons for the total excess of Rs. 1,17.89 lakhs are awaited.

"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	..	30.67	}	1,70.48	1,94.02	+23.54
S	..	1,06.54				
R	..	33.27				

Supplementary grant of Rs. 1,06.54 lakhs was obtained in March 1971 for the scheme "Resuscitation of river Kaliaghye" due to its inclusion in the State Plan. Additional funds of Rs. 33.27 lakhs were provided by reappropriation on 30th March 1971 mainly due to implementation of the scheme "Silt clearance of Amta Channel (Lower Damodar)" on emergent basis as a post-budget decision (Rs. 20.00 lakhs) and rapid progress of work on "Nowi Basin Drainage Scheme" (Rs. 18.25 lakhs) partly counterbalanced by withdrawal of funds under other items mainly due to slow progress of work under "Sealdagong Basin Drainage Scheme" owing to modifications in alignment and non-acquisition of land (Rs. 2.82 lakhs) and non-implementation of the "Charial Basin Drainage Scheme" owing to transfer of the work to Calcutta Metropolitan Development Authority (Rs. 2.00 lakhs).

The final excess of Rs. 23.54 lakhs was mainly due to more expenditure on the scheme "Resuscitation of river Kaliaghye", reasons for which are awaited.

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	..	38.79	}	52.36	58.37	+6.01
R	..	13.57				

Rs. 13.57 lakhs were provided by reappropriation on 30th March 1971 mainly due to (a) implementation of the schemes "Protection of the right bank of River Teesta from Mondalghat to Bibiganj" (Rs. 13.43 lakhs) and "Protection of the right bank of River Hooghly at Hatkhola in Chandernagore (Block C)" (Rs. 4.50 lakhs) on emergent basis as a post-budget decision and (b) more expenditure on other flood protection schemes (Rs. 10.19 lakhs) partly counterbalanced by withdrawal of funds mainly under "Construction of embankment along left bank of Subarnarekha" (Rs. 14.00 lakhs).

Reasons for the above as well as for the final excess of Rs. 6.01 lakhs are awaited.

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

B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—

(i) Works—

General Establishment—

O	..	82.02	}	85.69	98.30	+12.61
R	..	3.67				

Reasons for the additional provision of Rs. 3.67 lakhs by reappropriation on 30th March 1971 as well as for the eventual excess of Rs. 12.61 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—

1—Mayurakshi Reservoir Project—

II—Barrage and Irrigation—

Tools and Plant (Special)—

O	..	2.50	}	3.17	6.88	+3.71
R	..	0.67				

Reasons for the total excess of Rs. 4.38 lakhs are awaited.

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

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
“42—Multipurpose River Schemes.”			
C—OTHER REVENUE EXPENDITURE—			

(i) Mayurakshi Reservoir Project—

Establishment—

Revenue Establishment—

O	..	13.50	}	15.53	10.17	-5.36
R	..	2.03				

Reasons for providing additional funds (Rs. 2.03 lakhs) by reappropriation and for the final saving of Rs. 5.36 lakhs are awaited.

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

A—IRRIGATION WORKS—

(iii) Development Schemes—

(a) Fourth Five-Year Plan—

O	..	16.50	}	25.10	20.51	-4.59
R	..	8.60				

Rs. 3.43 lakhs were provided by reappropriation on 30th March 1971 for liquidation of liabilities and for aerial survey done by Government of India for preparation of new irrigation and drainage schemes. Reasons for the balance reappropriation of Rs. 5.17 lakhs on the same date as well as for the final saving of Rs. 4.59 lakhs are awaited.

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

“42—Multipurpose River Schemes.”

C—OTHER REVENUE EXPENDITURE—

(ii) Damodar Valley Project—

Irrigation and Barrage—

Establishment—

O	..	17.00	} 21.91	20.09	-1.82
R	..	4.91			

Reasons for providing additional funds of Rs. 4.91 lakhs by reappropriation on 30th March 1971 and for the final saving of Rs. 1.82 lakhs are awaited.

(vi) Substantial excess occurred under the following :—

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

“98—Capital Outlay on Multipurpose River Schemes.”

DEVELOPMENT SCHEMES—

Fourth Five-Year Plan—

2—Kangsabati Reservoir Project—

Establishment—

O	..	20.00	} 29.20	29.30	+0.10
R	..	9.20			

Reasons for the total excess of Rs. 9.30 lakhs are awaited.

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

B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—

(b) Unproductive Works —

(ii) Interest	34.24	42.56	+8.32
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The final excess of Rs. 8.32 lakhs was due to higher interest charges on progressive increase in capital outlay on development projects.

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—

General Establishment—

O	..	14.00	}	13.02	17.47	+4.45
R	..	-0.98				

Reasons for the not excess of Rs. 3.47 lakhs are as vital.

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

B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—

(i) Works—

Tools and Plant—	..	6.23	8.47	+2.24
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The final excess of Rs. 2.24 lakhs was due to purchase of vehicles not provided for in the budget.

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

B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—

(b) Unproductive Works—

(i) Working Expenses—

B-2—Maintenance and Repairs—

O	..	20.65	}	20.75	22.80	+2.05
R	..	0.10				

The total excess of Rs. 2.15 lakhs was mainly due to more expenditure on “Bagjola-Ghuni-Jatragachi drainage scheme.”

(vii) The following are cases of wrong withdrawal of funds by reappropriation :—

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	} 26.08 74.59 +48.51
R	..	-23.92	

The revised estimate envisaged additional expenditure of Rs. 10.00 lakhs ; even so, Rs. 23.92 lakhs were withdrawn by reappropriation on 30th March 1971 of which Rs. 18.57 lakhs were withdrawn due to non-adjustment of book-debit bills for purchases made towards the end of the year for execution of Calcutta Metropolitan Development Authority schemes on emergent basis (Rs. 11.35 lakhs) and surrender of allotment not required (Rs. 7.22 lakhs). Reasons for the balance withdrawal of Rs. 5.35 lakhs as well as for the eventual excess of Rs. 48.51 lakhs are awaited.

(iii) Development Schemes--

(a) Fourth Five-Year Plan—

O	..	43.91	} 31.58 48.08 +16.50
R	..	-12.33	

Rs. 12.33 lakhs were withdrawn by reappropriation on 30th March 1971 due to decision for execution of minor irrigation and drainage schemes out of the provision under grant no. 22—Agriculture—Agriculture.

Reasons for the final excess of Rs. 16.50 lakhs for more expenditure on “Minor Drainage Schemes (New Schemes)” are awaited.

“42— Multipurpose River Schemes.”

C—OTHER REVENUE EXPENDITURE

(ii)—Damodar Valley Project—

Irrigation and Barrage—

Suspense—

O	..	10.00	} 1.00 16.10 +15.10
R	..	-9.00	

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
“44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).”			
A—IRRIGATION WORKS—			
(ii) Miscellaneous Expenditure—			
Suspense—			
O .. 10.00	2.75	13.63	+10.88
R .. -7.25			

“42—Multipurpose River Schemes.”**C—OTHER REVENUE EXPENDITURE—**

(i) Mayurakshi Reservoir Project—

Suspense—

O .. 2.50	0.30	3.12	+2.82
R .. -2.20			

In the foregoing cases, reasons for the withdrawals of funds by reappropriation on 30th March 1971 and for the final excess are awaited.

(viii) The following is a case of non-provision of funds ; there was, however scope for providing funds by reappropriation in view of the overall saving of Rs. 72.46 lakhs under the grant :—

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

“99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial).”**B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—**

Development Schemes—

(d) Schemes outside the State Plan—	..	6.65	+6.65
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The entire expenditure of Rs. 6.65 lakhs was on the “Katakhal Khal Drainage Scheme” originally contemplated for execution under “Fourth Five-Year Plan”. Reasons for non-provision of funds are awaited.

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

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
“98 Capital Outlay on Multipurpose River Schemes.”			
Development Schemes ..			
Fourth Five-Year Plan—			
2—Kangsabati Reservoir Project -			
Suspense—	3.00	—21.22	—24.22

The provision under this group-head was not. 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 and a portion under this grant). The minus expenditure of Rs. 21.22 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 were Rs. 1,30.90 lakhs.

Reasons for the final saving of Rs. 24.22 lakhs are awaited.

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

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

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

The gross charges of both establishment and tools and plant of the Irrigation and Waterways Department are initially booked under the major head “44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial).”

The following is the pro-rata distribution of the charges for 1970-71 :—

Major-head	Establishment	Tools and plant
	(In lakhs of rupees)	
43—Irrigation etc. (Commercial)	8.29	0.83
44—Irrigation etc. (Non-Commercial)	1,64.31	13.63
99—Capital Outlay etc. (Commercial)	44.15	3.21
100—Capital Outlay etc. (Non-Commercial)	8.49	0.81
42—Multipurpose River Schemes	0.85	..
98—Capital Outlay on Multipurpose River Schemes	0.85	..
Total	2,26.94	18.48

(xi) **Review of establishment and tools and plant charges of Irrigation and Waterways Department :** The 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 Kongsabati Reservoir Projects as well as for collection of revenue, were Rs. 93.39 lakhs and Rs. 14.31 lakhs respectively, i.e., 16.7 per cent and 2.6 per cent respectively of the total works outlay of Rs. 5,57.72 lakhs. The percentages of establishment and tools and plant charges to works outlay for 1968-69, 1969-70 and 1970-71 are given in the following table :—

	Works outlay	Establishment charges	Percentage to works outlay	Tools and plant charges	Percentage to works outlay
	(In lakhs of rupees)				
43— Irrigation					
1968-69 ..	32.32	9.17	28.4	0.86	2.7
1969-70 ..	41.15	9.20	22.3	0.92	2.2
1970-71 ..	35.00	8.29	23.7	0.83	2.4
44 -Irrigation					
1968-69 ..	3,56.01	66.73	18.7	3.82	1.1
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
99—Capital Outlay					
1968-69 ..	43.78	16.58	37.9	2.01	4.6
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
100- Capital Outlay					
1968-69 ..	32.03	4.67	14.6	0.58	1.8
1969-70 ..	33.60	6.73	20.0	0.61	1.8
1970-71 ..	59.94	8.49	14.2	0.81	1.4

(xii) **Suspense** : The expenditure in the grant includes (—) Rs. 43.21 lakhs (net) booked under "Suspense". The minor head "Suspense" is not a final head of account. It accommodates interim transactions for which further operations (generally of payment or adjustment of value) are necessary before the transactions can be considered complete and finally accounted for. The operations in 1970-71 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 others wise disposed of and the balance represents the book value of material in stock plus the unadjusted charges etc., connected with the manufacture.
- (3) **Miscellaneous Public Works Advances** : These are of four kinds—
 - (a) Sales on credit,
 - (b) Expenditure incurred on deposit works in excess of deposit received,
 - (c) Losses, retrenchments, errors, etc. and
 - (d) Other items.

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

The transactions under each unit of suspense in 1970-71 are given below :—

Major heads and detailed units	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
(In lakhs of rupees)					
42 Multipurpose River Schemes -					
C -OTHER REVENUE EXPENDITURE—					
Mayurakshi Reservoir Project—					
Purchases	2.37	1.46	0.84	0.62	2.99*
Stock	1.25	1.63	1.37	0.26	1.51
Miscellaneous Public Works Advances	-0.49	0.02	..	0.02	-0.47*
Total ..	3.13	3.11	2.21	0.90	4.03

Major heads and detailed units	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
(In lakhs of rupees)					
42—Multipurpose River Schemes—					
C—OTHER REVENUE EXPENDITURE—					
Damodar Valley Project—					
Purchases	—4.13	5.63	10.36	—4.73	—8.86
Stock	6.08	9.09	12.28	—3.19	2.89
Miscellaneous Public Works Advances	2.19	1.38	0.17	1.21	3.40
Total	4.14	16.10	22.81	—6.71	—2.57
44—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—					
Purchases	—64.45	32.75	57.90	—25.15	—89.60
Stock	40.20	41.27	46.66	—5.39	34.81
Miscellaneous Public Works Advances	21.07	14.20	2.22	11.98	33.05
Total	—3.18	88.22	1,06.78	—18.56	—21.74
98—Capital Outlay on Multipurpose River Schemes—					
1—Mayurakshi Reservoir Project—					
(a) Dam and Reservoir—					
Purchases	—7.55	0.48	—0.12	0.60	—6.95
Stock	—0.53	0.31	0.46	—0.15	—0.68*
Miscellaneous Public Works Advances	26.90	..	..	..	26.90
Total	18.82	0.79	0.34	0.45	19.27

Grant No. 33- Irrigation -concl'd.

105

Major heads and detailed units	Opening balance	Debits during the year	Credits during the year	Net actuals	Closing balance
		(In lakhs of rupees)			
(b) Barrage and Irrigation—					
Purchases ..	-11.73	5.83	2.85	2.98	-8.75
Stock	4.17	2.32	3.44	-1.12	3.05
Miscellaneous Public Works Advances ..	12.94	0.08	0.01	0.07	13.01
Total ..	5.38	8.23	6.30	1.93	7.31
2—Kangsabati Reservoir Project—					
Purchases ..	-1,78.52	46.71	60.07	-13.36	-1,91.88
Stock	1,41.20	60.70	69.88	-9.18	1,32.02
Miscellaneous Public Works Advances ..	8.46	2.27	0.95	1.32	9.78
Total ..	-28.86	1,09.68	1,30.90	-21.22	-50.08

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

Grant No. 34—Public Works.

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head "50—Public Works."				
Voted—				
Original ..	16,57,55,000	20,48,62,000	21,09,66,426	+61,04,426
Supplementary	3,91,07,000			
Amount surrendered during the year (March 1971) .. ..		..	..	58,291
Charged—				
Original ..	23,86,000	23,86,000	20,82,552	-3,03,448
Supplementary	..			
Amount surrendered during the year (March 1971) .. ..		..	..	4,06,200

Notes and comments—

Voted grant

(i) Excess of Rs. 61,04,426 over the grant requires regularisation.

In the preceding two years also, the expenditure exceeded the voted grant by Rs. 3,07.96 lakhs (1969-70) and Rs. 60.92 lakhs (1968-69).

(ii) Excess of Rs. 61.04 lakhs was the net result of excess of Rs. 1,80.21 lakhs under 14 sub-heads partly counterbalanced by final saving of Rs. 1,18.59 lakhs under 25 other sub-heads and surrender of Rs. 0.58 lakh on 30th March 1971.

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

(iii) Excess occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
D—Repairs—			
O ..	4,56.45	7,83.70	+41.48
S ..	1,61.35		
R ..	1,24.42		
	7,42.22		

The supplementary grant of Rs. 1,61.35 lakhs, obtained in March 1971 for meeting additional repair charges of roads damaged by floods, fell short of the actual requirements by Rs. 1,65.90 lakhs. Additional provision of Rs. 1,24.42 lakhs made by reappropriation, (which also proved inadequate), was due to insufficient provision at the budget stage for proper maintenance of buildings and roads, and enhancement of rates and taxes on buildings by local bodies. The final excess of Rs. 41.48 lakhs was mainly due to taking up of some urgent repair works at the fag end of the year.

In the preceding year, the excess under this group-head was Rs. 2,74.95 lakhs.

K—Development Schemes—

K(2)—Committed expenditure for Annual Plan Schemes 1966 to 1969—

O ..	15.00	21.17	43.39	+22.22
R ..	6.17			

Of the total excess of Rs. 28.39 lakhs, excess of Rs. 6.17 lakhs covered by reappropriation in March 1971 was attributed to inadequate provision in the original budget. Reasons for the final excess of Rs. 22.22 lakhs are awaited.

F—Tools and Plant—

O ..	25.00	32.27	31.11	-1.16
R ..	7.27			

The net excess of Rs. 6.11 lakhs was due to higher maintenance charges of vehicles and higher cost of fuel.

(iv) The above excess was partly counterbalanced by substantial shortfall under the following :—

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"—	1,19.84	70.00	—49.84

The actuals represent the amount of subvention received by the State Government from the "Central Road Fund" during the year.

A-5—Other Taxes and Duties—

S	..	18.35	} 15.20	11.80	—3.40
R	..	—3.15			

The supplementary grant of Rs. 18.35 lakhs, obtained in March 1971 for execution of works in connection with the levy of taxes on entry of goods in Calcutta Metropolitan Area, was reduced by reappropriation of Rs. 3.15 lakhs in the same month on the ground of slow progress of work due to delayed receipt/non-receipt of administrative approval, materials and machines. The final saving was mainly due to delayed issue of administrative approval to certain works.

A-7—Administration of Justice—

O	..	6.55	} 2.93	2.70	—0.23
R	..	—3.62			

A-19—Miscellaneous Departments—

O	..	4.91	} 1.98	1.96	—0.02
R	..	—2.93			

The total saving was mainly due to partial execution/non-execution of works on account of curtailment/non-finalisation of works, delayed receipt/non-receipt of administrative approval, non-availability of land, equipment etc.

A-6—General Administration—

O	..	5.16	} 3.11	1.82	—1.29
R	..	—2.05			

A-17—Public Works—

O	..	4.83	} 3.26	2.20	—1.06
R	..	—1.57			

In the foregoing cases, the total savings were due partly to partial execution/non-execution of works on account of delayed receipt/non-receipt of administrative

approval, non-finalisation of tenders/works programme, non-availability of equipment, materials, etc., and partly to completion of work at less cost, lower tenders, and delayed receipt/non-finalisation of contractors' bills.

(v) In the following cases, withdrawal of funds by reappropriation and surrender proved largely excessive :—

Group-head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
B—Original Works—					
Communications—					
O	..	2,73.03	} 3,56.10	4,15.21	+59.11
S	..	1,61.00			
R	..	—77.93			

Withdrawal of Rs. 77.93 lakhs by reappropriation (Rs. 77.35 lakhs) and surrender (Rs. 0.58 lakh) was mainly due to less expenditure on Central Road Fund works and Lateral roads owing to non-availability of land, materials, machines, and other technical difficulties. The final excess of Rs. 59.11 lakhs was due to adjustment of debits raised by the Defence Department for expenditure on border roads not provided for in the budget.

I—Suspense—

O	..	5,09.00	} 5,26.00	5,34.80	+8.80
S	..	50.37			
R	..	—33.37			

The supplementary grant of Rs. 50.37 lakhs was obtained in March 1971 for purchase of more stores. The Department, however, withdrew Rs. 33.37 lakhs by reappropriation in the same month on the ground of delay in obtaining supply of materials. Reasons for the final excess of Rs. 8.80 lakhs are awaited.

Charged appropriation

(vi) The surrender of Rs. 4.06 lakhs made on 30th March 1971 was in excess of the available saving by Rs. 1.03 lakhs.

(vii) Substantial saving occurred under :—

Group-head			Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
D—Repairs—					
O	..	20.00	} 15.80	11.77	—1.03
R	..	—4.20			

Reasons for the total saving of Rs. 5.23 lakhs are awaited.

(viii) **Review of establishment and tools and plant charges of the Public Works Department :** Gross establishment and tools and plant charges of the Public Works Department during 1970-71 were Rs. 1,70.15 lakhs and Rs. 31.17 lakhs respectively (15 per cent and 3 per cent respectively of the total works outlay of Rs. 11,00.19 lakhs).

Rs. 19.37 lakhs and Rs. 3.09 lakhs were recovered as establishment and tools and plant charges respectively for works done on behalf of private bodies and other Departments and Governments.

The percentages of net establishment and tools and plant charges to works outlay for 1968-69, 1969-70 and 1970-71 are compared below :—

Year	Works outlay	Establishment charges	Percentage to works outlay	Tools and plant charges	Percentage to works outlay
(In lakhs of rupees)					
1968-69 ..	12,88.50	1,36.50	11	20.74	2
1969-70 ..	12,99.50	1,57.98	12	23.29	2
1970-71 ..	11,00.19	1,50.78	14	28.08	3
*		*	*	*	

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

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

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

The expenditure under this grant (Grant No. 34—Public Works) includes Rs. 66.37 lakhs booked under "B—Original Works—Communications", which was met from the deposit account.

Rs. 70.00 lakhs were received during the year as subvention from the Central Road Fund.

The balance at the credit of the fund on 31st March 1971 was Rs. 26.88 lakhs.

An account of the transactions of the fund is given in statement no. 16 of Finance Accounts 1970-71.

(x) **Suspense :** The expenditure in the grant includes Rs. 5,36.47 lakhs booked under the head "Suspense". This head accommodates interim transactions for purchase and supply of materials for construction and maintenance works of roads and buildings under Public Works Department. The nature and accounting procedure of transactions under this head have been explained in note (xii) below grant no. 33—Irrigation.

Grant No. 34—Public Works—*concl.*

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

Major head and detailed units	Opening balance	Debits during the year	Credits during the year	Closing balance
(In lakhs of rupees)				
50—Public Works—				
Voted—				
Purchases	—10,56.34	2,12.85	4,27.56	—12,71.05
Stock	1,63.08	3,30.01	2,77.70	2,15.39
Miscellaneous Public Works Advances	3,91.09	—8.06	47.63	3,35.40
Total	—5,02.17	5,34.80	7,52.89	—7,20.26
Charged—				
Purchases	—0.76	1.21	1.12	—0.67
Stock	0.11	0.34	0.36	0.09
Miscellaneous Public Works Advances	0.53	0.12	0.04	0.61
Total	—0.12	1.67	1.52	0.03

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

Major heads "51-A—Greater Calcutta Development Scheme" and "106-A—Capital Outlay on Greater Calcutta Development Scheme."	Rs.	Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Original .. 3,70,03,000	}	3,70,03,000	3,12,93,634	—57,09,366
Supplementary ..				
Amount surrendered during the year (March 1971)	2,57,000

Notes and comments—

(i) Out of the unutilised provision of Rs. 57·09 lakhs, Rs. 54·52 lakhs remained unreturned.

(ii) Provision remained unutilised wholly or to a substantial extent under the following :—

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(iii)—Schemes Outside the Plan—			
B(iii)1—Expenditure connected with Calcutta Metropolitan District Development Schemes—			
	50·00	..	—50·00

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

B(i)—Fourth Five-Year Plan—

B(i)(a)—Special Projects—

B(i)(a)7—Improvement of Bantola-Kulti Outfall System—

40·00	0·50	—39·50
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The shortfall of Rs. 39·50 lakhs (99 per cent of the provision) was due to partial implementation of the scheme "Remodelling of Calcutta Drainage Outfall System from Bantola to Kulti." Reasons for the partial implementation are awaited.

In the previous year also, the saving under this group-head was Rs. 22·57 lakhs out of the original provision of Rs. 25·00 lakhs.

"51-A—Greater Calcutta Development Scheme."

A—DEVELOPMENT SCHEMES—

A(i)—Fourth Five-Year Plan—

A(i)(a)—Special Projects—

A(i)(a)7—Emergency Water Supply Schemes—

44·70	12·08	—32·62
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The unutilised provision of Rs. 32·62 lakhs (73 per cent of the provision) was due to non-implementation and partial implementation of the water-supply schemes in different municipal areas. Reasons for the non-implementation and partial implementation of these schemes are awaited.

"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—

25·00	2·05	—22·05
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12 Grant No. 35—Greater Calcutta Development Scheme (All voted)—*contd.*

The shortfall of Rs. 22.05 lakhs (88 per cent of the provision) was due to partial execution of the residual work of the scheme. Reasons for the partial execution are awaited.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
B(i)(a)10—Other Schemes—	33.00	19.39	—13.61

The saving of Rs. 13.61 lakhs was mainly due to non-implementation of the schemes "Howrah Drainage Improvement —Interceptor Storm Drain" (Rs. 5.00 lakhs), "Improvement of Tolly's Nullah" (Rs. 5.00 lakhs) and "Traffic Operation Plan for Calcutta" (Rs. 3.00 lakhs). Reasons for the non-implementation of these schemes are awaited.

B(i)(a)3—Bustee Improvement Scheme—	10.00	..	—10.00
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The saving of the entire provision was due to transfer of the scheme outside the State Plan which will be financed wholly by the Government of India.

"51-A—Greater Calcutta Development Scheme."

A—DEVELOPMENT SCHEMES—

A(i)—Fourth Five-Year Plan—

A(i)(a)—Special Projects—

A(i)(a)3—Short-term Scheme for sinking of deep tubewell by Calcutta Corporation—	9.33	..	—9.33
A(i)(a)4—Calcutta Corporation Scheme for removal of Garbage—	6.67	..	—6.67
A(i)(a)2—Water Supply Schemes in Halisahar, Bhatpara, Garden Reach and South Suburban Municipalities—	3.33	..	—3.33
A(i)(a)6—Supplementary Water Supply Scheme of South Dum Dum Municipality—	2.00	..	—2.00

In the above cases, reasons for non-utilisation of the entire provision are awaited.

"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)8—Development of Gas Distribution System in Calcutta—	6.00	3.55	—2.45
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The shortfall of Rs. 2.45 lakhs was due to partial execution of the residual work of the scheme; reasons for the partial execution are awaited.

(iii) Substantial excess occurred under the following :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
"51-A—Greater Calcutta Development Scheme."			
A—DEVELOPMENT SCHEMES—			
A(iii)—Schemes outside the Plan—			
A(iii)1—Expenditure connected with the Calcutta Metropolitan District Development Scheme—			
	50.00	1,38.00	+88.00

Reasons for the excess of Rs. 88.00 lakhs are awaited.

"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)1—Drainage Schemes—	15.00	63.42	+48.42
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Reasons for the excess of Rs. 48.42 lakhs are awaited.

B(i)(a)4—Work-cum-living centre at Manicktolla—	7.00	10.21	+3.21
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Reasons for the excess of Rs. 3.21 lakhs are awaited.

Grant No. 36 -- Perts and Pilotage (All voted).

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Major head "53 Perts and Pilotage."			
	Rs.		
Original ..	19,15,000	18,62,104	-2,43,896
Supplementary	1,91,000		
	21,06,000		
Amount surrendered during the year (March 1971)	..		1,65,229

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."				
	Rs.			
Original	.. 87,31,000	87,31,000	58,10,518	-29,20,482
Supplementary	..			
Amount surrendered during the year		..	..	..

Notes and comments—

(i) No portion of the unutilised amount of Rs. 29·20 lakhs was surrendered.

(ii) Provision remained unutilised wholly or to a substantial extent under the following :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
"57—Road and Water Transport Schemes."			
A—ROAD TRANSPORT—			
State Transport Service in Durgapur—			
A(i)—Working Expenses—			
A(i)(b)—Operation—	.. 65·37	50·14	-15·23
Reasons for the shortfall of Rs. 15·23 lakhs are awaited.			
A(ii)—Interest—	.. .. 10·49	..	-10·49
Reasons for non-utilisation of the entire provision are awaited.			

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

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major head "64—Famine Relief."				
	Rs.			
Original	.. 3,50,12,000	14,62,83,000	14,04,47,254	-58,35,746
Supplementary	11,12,71,000			
Amount surrendered during the year		..	..	..

Notes and comments —

(i) Under the following, the entire provision remained unutilised :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A—FAMINE RELIEF—			
A(1)—Salaries and Establishment—			
A(1)(i)—Deep Tubewell Irrigation in flood affected areas—			
S ..	43.00	43.00	..
			—43.00

Reasons for the non-utilisation of the provision obtained by supplementary grant in March 1971 for larger relief operations owing to heavy floods in nine South Bengal districts during July-September 1970 are awaited.

A(3)—Miscellaneous —

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

O ..	1.85	} 5.02	..	—5.02
S ..	3.17			

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

(ii) In the following cases, substantial provision remained unutilised :—

Group-head	Total grant	Actual expenditure	Excess + Saving—	
(In lakhs of rupees)				
A—FAMINE RELIEF—				
A(3)—Miscellaneous—				
A(3)(i)—Expenditure on Relief Works—				
O ..	1,30.00	} 1,73.00	1,38.29	—34.71
S ..	50.00			
R ..	—7.00			

Withdrawal of Rs. 7.00 lakhs by reappropriation on 30th March 1971 was due to non-receipt of bills for foodgrains supplied by the Food Corporation of India.

Reasons for the eventual shortfall of Rs. 34.71 lakhs are awaited.

Group-head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
A(2)—Gratuitous Relief—			
A(2)(2)—In Other Ways—			
O .. 4.40	1,35.71	1,22.25	-13.46
S .. 1,39.00			
R .. -7.69			

Withdrawal of Rs. 7.69 lakhs by reappropriation on 30th March 1971 was due to less expenditure than anticipated on free supply of clothings and blankets and less payment of house building and house repairing grants to distressed people affected by natural calamities on account of less requirements.

Reasons for the final saving of Rs. 13.46 lakhs are awaited.

A(5)—Works—

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

O .. 2.00	40.00	23.26	-16.74
S .. 38.00			

The supplementary grant of Rs. 38.00 lakhs was obtained in March 1971 for making provisions for drinking water in the nine South Bengal districts affected by heavy floods during July-September 1970 ; reasons for final saving are awaited.

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 .. 29.58	29.58	14.31	-15.27
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Reasons for the shortfall of Rs. 15.27 lakhs are awaited.

A(1)—Salaries and Establishment —

A(1)(h)—Lift irrigation from rivers and beels —

S .. 37.50	30.00	23.16	-6.84
R .. -7.50			

Withdrawal of Rs. 7.50 lakhs by reappropriation on 30th March 1971 was due to delayed commencement of works after observance of required formalities. Reasons for the eventual shortfall of Rs. 6.84 lakhs 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	1.58	0.71	-0.87
S .. 2.00			
R .. -1.92			

The total saving of Rs. 2.79 lakhs was attributed to less distribution of grants to rural artisans affected by natural calamities due to less demand.

(iii) Substantial excess occurred in the following case :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A(1)—Salaries and Establishment —			
A(1)(g)—Supply of pump sets for lift irrigation in flood affected areas—			
S .. 1,31.00	1,77.17	2,33.85	+56.68
R .. 46.17			

Additional provision of Rs. 46.17 lakhs was made by reappropriation on 30th March 1971 for meeting increased demand for pump sets during the closing months of the year to increase agricultural production in the districts affected by heavy floods in July-September 1970.

Reasons for the final excess of Rs. 56.68 lakhs are awaited.

A(1)—Salaries and Establishment—

A(1)(a)—Isolated work house and normal relief operations —

O .. 66.09	1,21.12	2,39.11	+1,17.99
S .. 59.02			
R .. -3.99			

Rs. 3.99 lakhs were withdrawn by reappropriation on 30th March 1971 due to non-payment of claims of "Co-operative for American Relief Everywhere" for loss owing to non-receipt of the detailed accounts from them. Reasons for the final excess of Rs. 1,17.99 lakhs are awaited.

A(2)—Gratuitous Relief—

A(2)(7)—Free and concessional supply of seeds —

R .. 4.81	4.81	4.15	-0.66
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Funds were provided by reappropriation for distribution of vegetable seeds, seedlings, grants etc. to cultivators affected by flood.

(iv) The following is a case of excessive withdrawal of funds by reappropriation in view of the eventual excess :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A(1)—Salaries and Establishment—			
A(1)(j)—Scheme for sinking filter points (shallow tubewells) in flood affected areas—			
S .. 59.50	44.50	49.00	+4.50
R .. -15.00			

Rs. 15.00 lakhs were withdrawn on 30th March 1971 due to sinking of less number of shallow tubewells owing to less demand from cultivators and non-fulfilment of prescribed conditions by the intending cultivators.

Reasons for the eventual excess of Rs. 4.50 lakhs are awaited.

(v) In the following case, provision of funds by reappropriation proved unnecessary :—

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	4,94.00	3,93.22	-1,00.78
S .. 3,90.00			
R .. 74.00			

Rs. 74.00 lakhs were provided by reappropriation on 30th March 1971 for larger relief operations. Reasons for the final saving of Rs. 1,00.78 lakhs are awaited.

(vi) **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 1970-71 Rs. 80 lakhs were paid by Government as contributions 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 1971 was Rs. 20.06 lakhs in investment and Rs. 7.12 lakhs in cash.

An account of the transactions of the fund is given in statement no. 16 of Finance Accounts 1970-71.

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major heads "65—Pensions and Other Retirement Benefits" and "120—Payments of Com-muted Value of Pensions."				
Voted—				
	Rs.			
Original ..	3,38,08,000	3,50,57,000	3,47,94,710	-2,62,290
Supplementary	12,49,000			
Amount surrendered during the year		..	..	..
Charged—				
Original ..	4,86,000	4,86,000	3,76,975	-1,10,025
Supplementary	..			
Amount surrendered during the year		..	..	..

Notes and comments—**Voted grant**

(i) Substantial saving occurred under the following :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
"65—Pensions and Other Retirement Benefits."			
D—Gratuities—			
O ..	59.13	49.38	-10.75
R ..	1.00		
C—Donation to Provident Funds—			
O ..	3.00	1.59	-2.56
S ..	1.75		
R ..	-0.60		

The net saving of Rs. 9.75 lakhs was attributed mainly to non-adjustment of expenditure owing to non-receipt of debits from other circles of accounts.

In view of the total saving of Rs. 3.16 lakhs (67 per cent of the provision), additional funds of Rs. 1.75 lakhs obtained by supplementary grant in March 1971 proved unnecessary. The saving was due mainly to less receipt of debits from other circles of accounts.

120 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	..	30,000	30,000	17,355	-12,645
Supplementary	..				
Amount surrendered during the year			..	..	..

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	..	1,17,23,000	1,17,23,000	1,11,65,214	-5,57,786
Supplementary	..				
Amount surrendered during the year (March 1971)			..	..	3,31,493

Notes and comments—

(i) Substantial provision remained unutilised under :—

Group-head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
D—Purchase of Stationery Stores—					
O	..	40.00	35.65	29.69	-5.96
R	..	-4.35			

The total shortfall of Rs. 10.31 lakhs was attributed mainly to failure on the part of the paper mills to execute orders for supply of papers and less receipt of debits for stationery stores than anticipated.

In the preceding four years also, the shortfall under this group-head was Rs. 16.31 lakhs (1969-70), Rs. 17.13 lakhs (1968-69), Rs. 13.78 lakhs (1967-68) and Rs. 10.50 lakhs (1966-67) for identical reasons.

(ii) Substantial excess remained uncovered under the following group-head ; there was, however, scope for providing more funds in view of overall saving in the grant :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
F—GOVERNMENT PRESSES—			
F(a)—West Bengal Government Press—			
O ..	45.94	55.35	+ 4.16
R ..	5.25		
	51.19		

Provision of Rs. 5.25 lakhs by reappropriation on 30th March 1971 for revision of pay of the staff as per "Revision of Pay Rules, 1970" proved inadequate in view of the final excess of Rs. 4.16 lakhs reasons for which are awaited.

Grant No. 42—Forest (All voted).

Major head "70—Forest."	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original ..	2,85,42,000	2,61,01,124	-24,40,876
Supplementary ..	..	
Amount surrendered during the year (March 1971) ..	..	..	16,63,470

Notes and comments—

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

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A— CONSERVANCY AND WORKS—			
A-V—Miscellaneous—			
O ..	22.09	9.84	-0.24
R ..	-12.01		
	10.08		

The total shortfall of Rs. 12.25 lakhs was mainly due to less supply of sleepers to the Railways by purchase from the trade owing to less demand of sleepers than anticipated.

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

B—ESTABLISHMENT—**B-3—Allowances—**

O	53.19	} 46.42	45.94	-0.48
R	-6.77			

The total shortfall of Rs. 7.25 lakhs was attributed to the merger of dearness allowance with pay consequent on the introduction of Revision of Pay and Allowances Rules, 1970.

F—DEVELOPMENT SCHEMES—**F(ii)—Centrally-sponsored Schemes (New Schemes)—**

O	..	16.35	} 14.69	12.59	-2.10
R	..	-1.66			

Out of the total saving of Rs. 3.76 lakhs, the saving of Rs. 1.66 lakhs was due to less release of funds by the Government of India for the scheme of conducting detailed field survey in forest areas of West Bengal to find out physical resources available and also investment possibilities by wood based industries and the saving of Rs. 1.33 lakhs was due to partial execution of soil conservation work by the Agricultural Directorate in the upper catchment of the Kangsabati River in the district of Purulia.

(ii) Substantial excess occurred under the following :—

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

A—CONSERVANCY AND WORKS—**A-III—Construction, Purchase, Maintenance, etc.—**

O	..	11.92	} 18.50	18.33	-0.17
R	..	6.58			

Out of the net excess of Rs. 6.41 lakhs, excess of Rs. 5.44 lakhs was due to purchase of elephants and construction and maintenance of vital roads and bridges in hill areas for extraction of forest produce not originally provided for.

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Major head "71 - Miscellaneous."				
Rs.				
Voted—				
Original	.. 10,95,51,000	10,95,51,000	5,81,16,397	-5,14,34,608
Supplementary	..			
Amount surrendered during the year (March 1971)		..	..	68,11,701
Charged—				
Original	.. 7,38,000	7,38,000	5,36,808	-2,01,792
Supplementary	..			
Amount surrendered during the year (March 1971)		..	..	71,186

Notes and comments—**Voted grant**

(i) Out of the unutilised provision of Rs. 5,14.35 lakhs, as much as Rs. 4,46.28 lakhs remained unsurrendered.

In the preceding year also, Rs. 1,53.15 lakhs remained unsurrendered out of the saving of Rs. 1,66.91 lakhs in the grant.

(ii) Saving occurred under the following :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
B—MISCELLANEOUS CONTRIBUTIONS—			
O	.. 10,91.05	5,77.12	-4,46.04
R	.. -67.89		
		10,23.16	

The total shortfall of Rs. 5,13.93 lakhs was mainly due to non-payment of grants to Calcutta Corporation and municipalities out of receipts from West Bengal taxes on entry of goods in Calcutta Metropolitan area (Rs. 2,90.00 lakhs) and to Calcutta Metropolitan Development Authority (Rs. 1,50.00 lakhs), less payment of grants for Calcutta Metropolitan District Development Schemes (Rs. 37.07 lakhs) and to Calcutta Corporation to meet increased cost of pay of their employees (Rs. 29.20 lakhs).

Reasons for the shortfall are awaited.

Charged appropriation

Substantial saving occurred under the following :—

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

O	..	7.38	6.67	5.36	-1.31
R	..	-0.71			

The total saving of Rs. 2.02 lakhs was due to less payment of grants to local bodies on the basis of shortfall in receipts under the West Bengal Ferries Act and Howrah Offences Act.

Grant No. 44—Miscellaneous—Sports (All voted).

			Total grant	Actual expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
Major head "71—Miscellaneous."					
Rs.					
Original	..	25,48,000	25,48,000	16,83,445	-8,64,555
Supplementary	..				
Amount surrendered during the year			..	..	..

Notes and comments—

Substantial saving occurred under :—

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

B(i)—Fourth Five-Year Plan—	16.00	9.72	-6.28
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The saving of Rs. 6.28 lakhs was due to non-implementation of the scheme "Campus works, Stadium, etc." (Rs. 8.75 lakhs) off-set by excess under the scheme "Improvement of Sports and Games (Coaches, etc.)" (Rs. 2.49 lakhs). Reasons for the non-implementation of the former and excess under the latter are awaited.

Grant No. 45—Miscellaneous—Civil Defence (All voted).

125

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head "71—Miscellaneous."			
	Rs.		
Original ..	1,87,82,000	1,33,55,055	-54,26,945
Supplementary ..			
Amount surrendered during the year (March 1971) ..	..	..	41,53,241

Notes and comments—

Substantial provision remained unutilised under :—

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

CIVIL DEFENCE—

A—Air raid precautions—

O ..	1,45.80	1,20.54	1,09.66	-10.88
R ..	-25.26			

Rs. 25.26 lakhs were surrendered on 30th March 1971 due to deferment of the purchase of some stores, costly equipment and medicines as a measure of economy, non-finalisation of the scheme "Wireless Net Work" (Rs. 13.07 lakhs) and non-filling up of vacant posts owing to imposition of ban on the recruitment of staff (Rs. 12.19 lakhs).

Reasons for the final saving of Rs. 10.88 lakhs are awaited.

C—Miscellaneous—

O ..	36.02	25.75	23.90	-1.85
R ..	-10.27			

The total shortfall of Rs. 12.12 lakhs was mainly due to deferment of purchase of costly equipment like "Breathing apparatus" etc. as a measure of economy and non-completion of the construction of garage and fabrication of vehicles (Rs. 5.86 lakhs), and non-filling up of posts (Rs. 5.57 lakhs).

		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	..	11,78,71,000	11,78,71,000	10,22,18,359	-1,56,52,641
Supplementary	..				
Amount surrendered during the year (March 1971)		91,89,096	
Charged—					
Original	..	2,71,000	13,71,000	40,712	-13,30,288
Supplementary	11,00,000				
Amount surrendered during the year (March 1971)		36,357	

Notes and comments—**Voted grant**

(i) Substantial provision remained unutilised under :—

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)(b)—Miscellaneous—**

O	..	35.40	11.04	6.03	-5.01
R	..	-24.76			

The total shortfall of Rs. 29.37 lakhs (83 per cent of the provision) was the result of savings under the following two schemes :—

- (1) "Foodgrains Storage" (Rs. 27.23 lakhs) mainly due to non-finalisation of preliminaries and scarcity of steel material.
- (2) "Development of Digha" (Rs. 2.14 lakhs) due to slow progress of work.

Group-head		Total grant	Actual expenditure	Excess+ Saving—	
(In lakhs of rupees)					
"71—Miscellaneous."					
I—STATE LOTTERIES—					
O	..	54·12	} 29·77	24·82	-4·95
R	..	-24·35			

Out of the total saving of Rs. 29·30 lakhs saving of Rs. 24·35 lakhs was due to surrender of provision in view of the downward trend in the sale of tickets noticed since the 8th draw and non-payment of prize money and the outstanding commission bills in respect of the 12th draw. Reasons for the final saving of Rs. 4·95 lakhs are awaited.

In the preceding year, the saving was Rs. 26·80 lakhs out of the provision of Rs. 52·86 lakhs.

F—MISCELLANEOUS AND UN-FORESEEN CHARGES—

O	..	2,16·98	} 2,10·58	1,93·65	-16·93
R	..	-6·40			

The total saving of Rs. 23·33 lakhs was mainly the result of savings under 5 schemes partly counterbalanced by excess under 2 other schemes as shown below :—

(a) The following schemes contributed to the saving :

- (i) "Expenditure on account of relief of distress other than distress due to natural calamities" (Rs. 24·47 lakhs),
- (ii) "Expenditure in connection with West Bengal National Volunteer Force—District Battalions—Emergency mobilisation" (Rs. 3·91 lakhs),
- (iii) "Bangiya Agragami Dal" (Rs. 3·89 lakhs),
- (iv) "Expenditure in connection with Social Welfare Schemes—Social Defence—Amount payable for 100 beds reserved for non-leper patients in the Uttarpara Hospital" (Rs. 3·00 lakhs) and
- (v) "Scarcity Area Schemes—Improvement of primary as well as secondary education" (Rs. 2·37 lakhs).

(b) Excess occurred under the following :

- (i) "Other items" (Rs. 12·35 lakhs) and
- (ii) "Maintenance of township and administrative colonies set up under Community Development Programme" (Rs. 2·13 lakhs).

Reasons for the saving at (a) and excess at (b) are awaited.

O—DEVELOPMENT SCHEMES—

O(i)—Fourth Five-Year Plan—

O(i)(b)—Housing—

O	..	16·00	} 3·48	2·29	-1·19
R	..	-12·52			

The total shortfall of Rs. 13.71 lakhs (85 per cent of the provision) was the result of savings mainly under the following schemes :—

Serial no.	Name of the scheme	Provision	Saving and its percentage to the provision	Reasons for the saving
(In lakhs of rupees)				
1.	Subsidised Housing Scheme for Plantation Workers.	5.00	5.00 (100)	Non-completion of formalities by the planters.
2.	Slum Clearance Scheme ..	5.00	3.26 (65)	Failure mainly on the part of the Calcutta Improvement Trust and Calcutta Corporation to make satisfactory progress.
3.	Integrated Subsidised Housing Scheme for Industrial Workers and the Weaker Section of the Community (Local Bodies and Private Employers).	3.10	2.78 (90)	Less drawal of financial assistance by employers due to slow progress of works.
4.	Subsidised Industrial Housing Scheme (Local Bodies and Private Employer's Project).	2.90	2.66 (92)	Non-completion of formalities for drawal of financial assistance by the employers.

In the previous year also, there was a saving of Rs. 8.99 lakhs (80 per cent of the provision) in this group-head.

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

8—DEVELOPMENT SCHEMES—

S(i)—Fourth Five-Year Plan—

S(i)(g)—Animal Husbandry—

O	..	23.05	}	18.65	11.75	—6.90
R	..	—4.40				

Provision of Rs. 4.40 lakhs was withdrawn due to non-implementation of the scheme "Establishment of Pig Bacon Factory along with expansion of Pig Breeding Farm, Kalimpong" (Rs. 1.50 lakhs), non-finalisation of the scheme "Pig Breeding

Grant No. 46—Miscellaneous—Other Miscellaneous Expenditure—contd., 129

Farm" (Rs. 1 lakh) and revision of estimate in respect of 8 other small schemes (Rs. 1.90 lakhs) as per suggestions of the executing department. Reasons for the final saving of Rs. 6.90 lakhs are awaited.

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

O—DEVELOPMENT SCHEMES—

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

O(ii)(c)—Social Welfare—

O	..	21.19	}	19.14	12.05	-7.09
R	..	-2.05				

The total shortfall of Rs. 9.14 lakhs was mainly due to saving under the scheme "Grant of Old Age pension to the old and infirm" (Rs. 9.74 lakhs). Of the saving of Rs. 9.74 lakhs, saving of Rs. 2.75 lakhs was due to decline in pension cases and death of some pensioners. Reasons for the balance saving of Rs. 6.99 lakhs are awaited.

O(ii)(a)—Co-operation and Community Development—

O	..	8.90	}	8.88	2.82	-6.06
R	..	-0.02				

The total shortfall of Rs. 6.08 lakhs was mainly due to saving under "Grants in-aid, contributions, etc." (Rs. 5.97 lakhs), reasons for which are awaited.

"109—Capital Outlay on Other Works."

S—DEVELOPMENT SCHEMES—

S(i)—Fourth Five-Year Plan—

S(i)(e)—Labour and Labour Welfare—

O	..	8.50	}	2.75	3.36	+0.61
R	..	-5.75				

The net shortfall of Rs. 5.14 lakhs was due to savings under the schemes "Setting up of Testing Laboratory for examination of Boilers" (Rs. 2.00 lakhs) owing to non-requirement of the entire provision for payment of old bills as they were paid at the lag end of the previous financial year and "Model Labour Welfare Centres and Holiday Homes" (Rs. 3.14 lakhs) due to cut imposed by the Planning Commission.

130 Grant No. 46—Miscellaneous—Other Miscellaneous Expenditure—contd.

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

S(i)(d)—Tourism—

O ..	9.16	} 5.29	4.58	-0.71
R ..	-3.87			

The total saving of Rs. 4.58 lakhs was due to non-implementation of 10 schemes and partial implementation of some other small schemes.

Reasons for non-implementation of the schemes are awaited.

"71—Miscellaneous."

C—Petty Establishments—	37.34	33.44	-3.90
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Less expenditure on 'Contingencies' (Rs. 2.94 lakhs) in connection with the maintenance of Writers' Buildings, etc. mainly contributed to the saving, reasons for which as well as for the balance saving are awaited.

"109—Capital Outlay on Other Works."

S—DEVELOPMENT SCHEMES—

S(i)—Fourth Five-Year Plan—

S(i)(c)—Special Projects—

O ..	7.10	} 3.40	3.42	+0.02
R ..	-3.70			

The net saving of Rs. 3.68 lakhs was due to partial implementation of the following schemes :—

Serial no.	Name of the scheme	Provision	Saving	Reasons for the saving
(In lakhs of rupees)				
1.	Development of Subsidiary Industries at Durgapur.	5.00	2.03	Non-payment of compensation owing to delay in acquisition of land.
2.	Acquisition of land for establishment of a Fertiliser Factory at Durgapur.	2.10	1.65	Abandonment of the proposal for acquisition of land at Gopinathpur.

Grant No. 46—Miscellaneous—Other Miscellaneous Expenditure contd. 131

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)(f)—Community Development—			
O .. 8.00	5.25	4.41	-0.84
R .. -2.75			

The total saving of Rs. 3.59 lakhs occurred under the scheme "Rural Manpower Project" mainly due to reduction in Plan allocation.

(ii) In the following cases, provision of additional funds by reappropriation on 30th March 1971 proved unnecessary :—

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 .. 1,62.48	2,01.01	1,31.41	-69.60
R .. 38.53			

The additional provision of Rs. 38.53 lakhs was made by reappropriation, which was mainly the result of reappropriation of Rs. 65.46 lakhs to the following two schemes in anticipation of rapid progress of work and payment of compensation for acquisition of land set off by withdrawal of Rs. 23.80 lakhs from the provision under "Kanchrapara Area Development Scheme (Kalyani-Town)" :—

- (1) "Construction of houses under the Rental Housing Scheme for State Government Employees" (Rs. 39.64 lakhs).
- (2) "Integrated Subsidised Housing Scheme for Industrial Workers and Weaker Sections of the Community" (Rs. 25.82 lakhs).

Eventual saving was mainly due to the savings under :

- (1) "Kanchrapara Area Development Scheme (Kalyani Town)" (Rs. 27.44 lakhs) due to non-finalisation of the proposal for development of Block A (phase III) and construction of additional type-buildings and non-utilisation of the entire provision under "Tools and Plant".
- (2) "Construction of houses under Low Income Group Housing Scheme" (Rs. 16.23 lakhs). Reasons for the saving are awaited.

132 Grant No. 46—Miscellaneous—Other Miscellaneous Expenditure—*contd*

(3) "Land Acquisition and Development Scheme" (Rs. 13.64 lakhs) due to non-implementation of the entire scheme, reasons for which are awaited.

(4) "Slum Clearance" (Rs. 7.23 lakhs) mainly due to slow progress of work and difficulty in acquisition of land.

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

G—CHARGES IN CONNECTION WITH THE VILLAGE PANCHAYATS ACT—

O	..	1,77.88	}	1,86.72	1,74.73	-11.99
R	..	8.84				

Provision of additional funds of Rs. 8.84 lakhs was made to meet cost of petrol and repairing charges of 15 jeeps and pay and allowances of 15 drivers. Reasons for the final saving are awaited.

(iii) The following are cases of erroneous withdrawal of funds by reappropriation and surrender :—

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

R—OTHER SCHEMES—

R(16)—Salt Lake Reclamation Scheme—

O	..	3,00.00	}	2,75.00	3,22.79	+47.79
R	..	25.00				

Actual expenditure exceeded the original provision by Rs. 22.79 lakhs. Rs. 25.00 lakhs were surrendered on 30th March 1971 to augment the Plan budget of Commerce and Industries Department in connection with the electrification programme for Sector I of the Northern Salt Lake City Extension Scheme. This increased the eventual excess to Rs. 47.79 lakhs.

"71—Miscellaneous."

O—DEVELOPMENT SCHEMES—

O(i)—Fourth Five-Year Plan—

O(i)(d)—Social Welfare—

O	..	15.75	}	8.12	18.79	+10.67
R	..	-7.63				

Grant No. 46—Miscellaneous—Other Miscellaneous Expenditure—contd. 133

Rs. 7.63 lakhs were withdrawn on 30th March 1971 due to non-finalisation of the proposal for acquisition of the Vagrants' Home at Dhakuria under "Eradication of Beggary" and slow progress in the implementation of the schemes like "Eradication of Beggary" (Rs. 3.75 lakhs), "Social Defence" (Rs. 2.42 lakhs), etc.

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

A—DONATIONS FOR CHARITABLE PURPOSES—

O	..	5.75	} 4.51	8.59	+4.08
R	..	-1.24			

Surrender of Rs. 1.24 lakhs on 30th March 1971 was made due to decrease in the number of vagrants and submission of lesser number of bills by the jail authorities. Reasons for the final excess of Rs. 4.08 lakhs are awaited.

O—DEVELOPMENT SCHEMES—

O(i)—Fourth Five-Year Plan—

O(i)(a)—Co-operation and Community Development—

O	..	11.85	} 8.40	12.26	+3.86
R	..	-3.45			

Withdrawal of provision of Rs. 3.45 lakhs by reappropriation was the result of withdrawal of Rs. 7.07 lakhs from the scheme "Training" partly counter-balanced by an additional provision of Rs. 3.62 lakhs under "Grants-in-aid, contribution, etc." to cover the cases of conversion of the advances granted to Anchalik Parishads during 1964-65 into grants. Reasons for the final excess of Rs. 3.86 lakhs are awaited.

O(i)(c)—Miscellaneous—

O	..	34.91	} 31.16	34.91	+3.75
R	..	-3.75			

Expenditure was fully covered by the provision. Unnecessary withdrawal of Rs. 3.75 lakhs by surrender from the following two schemes led to final excess, reasons for which are awaited :—

- (1) "Scheme for Development of West Bengal Fire Service" (Rs. 3.63 lakhs) due to belated sanction of only one Control Room against the total requirement of five such.
- (2) "Development of Municipal Areas" (Rs. 0.12 lakh) due to reduction in Plan allocation.

134 Grant No. 46—Miscellaneous—Other Miscellaneous Expenditure—concl'd.

(iv) Substantial excess occurred under :—

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

R—OTHER SCHEMES—

R(6)—Patipukur Township Scheme—

O	0.50	} 2.30	3.57	+1.27
R	1.80			

The total excess of Rs. 3.07 lakhs was mainly due to inadequate provision of funds under the scheme at the budget stage owing to wrong assessment.

Charged appropriation

(i) Saving of Rs. 13.30 lakhs formed 97 per cent of the original plus supplementary appropriation.

(ii) Out of the unutilised amount of Rs. 13.30 lakhs, Rs. 12.94 lakhs remained unsurrendered.

(iii) In view of the saving, supplementary appropriation obtained in March 1971 for payment of decretal charges in connection with acquisition of land for the Kanchrapara Area Development Scheme (Kalyani Town) could have been restricted to token provision.

(iv) Substantial 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—

O	2.00	} 13.27	0.41	-12.86
S	11.00			
R	0.27			

The eventual saving of Rs. 12.86 lakhs was due to non-utilisation of the entire fund appropriated under the scheme "Kanchrapara Area Development Scheme (Kalyani Town)", reasons for which are awaited.

Grant No. 47—Miscellaneous—Expenditure on Displaced Persons.— 135

	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 ..	7,99,02,000	} 10,39,06,000	9,08,06,218	-1,30,99,782
Supplementary	2,40,04,000			
Amount surrendered during the year (March 1971)	..	..	..	2,01,47,000
Charged—				
Original ..	2,22,29,000	} 3,28,70,000	2,33,15,587	-95,54,413
Supplementary	1,06,41,000			
Amount surrendered during the year (March 1971)	..	..	..	94,90,000

Notes and comments—

Voted grant

(i) In view of the shortfall of Rs. 1,31.00 lakhs in the total grant, the supplementary grant of Rs. 2,40.04 lakhs obtained in March 1971 proved excessive.

(ii) Surrender of anticipated saving in the grant was made on 30th March 1971; even so, surrender of Rs. 2,01.47 lakhs was in excess of the available saving by Rs. 70.47 lakhs.

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

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
"71—Miscellaneous."			
I—Irrecoverable loans to displaced persons written off—			
O ..	2,02.00	} 2,07.00	2,07.03
S ..	99.00		
R ..	-04.00		
			+0.03

The supplementary grant of Rs. 99.00 lakhs obtained in March 1971 for more net adjustment of irrecoverable loans to displaced persons written off was far in

136 Grant No. 47—Miscellaneous—Expenditure on Displaced Persons—contd.

excess of the actual requirement. The net shortfall of Rs. 93.97 lakhs was due to less adjustment of remissions for non-finalisation of remission statements owing to preoccupation of the staff in election works.

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

Expenditure on Displaced Persons—

B—Rehabilitation—

B(IX)—Arrear expenditure relating to P. L. and Other Homes and Infirmaries—

O	..	16.93	}	0.93	0.25	-0.68
R	..	-16.00				

The total shortfall of Rs. 16.68 lakhs was due to non-payment of rent in respect of Cossipore Godown and Camp requisitioned premises owing to non-receipt of Government of India's sanction.

B(II)—Expenditure on Other Homes and Institutions—

O	..	40.00	}	50.00	43.37	-6.63
S	..	19.47				
R	..	-9.47				

In view of the total shortfall of Rs. 16.10 lakhs supplementary grant of Rs. 19.47 lakhs obtained in March 1971 proved largely excessive. Rs. 9.47 lakhs were surrendered on 30th March 1971 due to non-payment of arrear liabilities provided for.

Reasons for the final shortfall of Rs. 6.63 lakhs are awaited.

B(VI)—Expenditure on Schemes—

B(VI)(b)—Educational grants—

B(VI)(b)(ii)—Primary Education Schemes (Education)—

1,92.00	1,81.74	-10.26
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Reasons for the saving are awaited.

B(VII)—Miscellaneous Expenditure—

O	..	9.23	}	3.68	1.88	-1.80
R	..	-5.55				

Grant No. 47—Miscellaneous—Expenditure on Displaced Persons—contd. 137

Rs. 5.55 lakhs were surrendered on 30th March 1971 due to less payment of maintenance grant than anticipated to Home families.

Reasons for the final saving of Rs. 1.80 lakhs are awaited.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B(VI)—Expenditure on Schemes—			
B(VI)(d)—Grants to Industries—			
B(VI)(d)(i)—Government Production Centres—			
O .. 13.00	11.00	7.62	-3.38
R .. -2.00			

Rs. 2.00 lakhs were surrendered on 30th March 1971 due to less expenditure on Kamarhati Production Centre than anticipated. Reasons for the final saving of Rs. 3.38 lakhs are awaited.

B(VI)(b)—Educational Grants—

B(VI)(b)(iv)—Grants-in-aid (Education)—	12.00	7.66	-4.34
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Reasons for the saving of Rs. 4.34 lakhs are awaited.

B(V)—Establishment Charges—

B(V)(a)—Refugee Relief and Rehabilitation Directorate Establishments—

O .. 22.48	23.33	19.79	-3.54
R .. 0.85			

Reasons for the net saving of Rs. 2.69 lakhs are awaited.

B(XIII)—Conversion of maintenance loans into grants—

O .. 2.00
R .. -2.00			

The non-utilisation of the entire provision was due to non-receipt of the Government of India's sanction to the conversion.

138 Grant No. 47—Miscellaneous—Expenditure on Displaced Persons—*contd.*,

(iv) In the following cases, substantial provision also remained unutilised and reduction of provision by surrender on the last working day of the financial year proved largely excessive in view of the eventual excess :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
“71—Miscellaneous.”			
Expenditure on Displaced Persons—			
B—Rehabilitation—			
B(VI)—Expenditure on Schemes—			
B(VI)(o)—Medical Facilities—			
O .. 50.00	30.00	34.59	+4.59
R .. -20.00			

Rs. 20.00 lakhs were surrendered due to less expenditure owing to non-receipt of Government of India's sanction. There was, however, eventual excess of Rs. 4.59 lakhs, reasons for which are awaited.

“109—Capital Outlay on Other Works.”

Expenditure on Displaced Persons—

K—Scheme for colonisation—

O .. 70.00	35.00	69.46	+34.46
S .. 4.47			
R .. -39.47			

Expenditure under this group-head is financed out of loans from the Union Government. Reduction of provision by surrender of Rs. 39.47 lakhs was attributed to non-implementation of the schemes in respect of displaced persons who had left the camps. Reasons for the eventual excess of Rs. 34.46 lakhs are awaited.

(v) Substantial excess occurred under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
“Loans and Advances by State/ Union Territory Governments.”			
Loans to Local Funds, Private Parties, etc.—			
O—Loans and Advances to Displaced Persons—			
O .. 60.00	50.00	90.15	+40.15
R .. -10.00			

Surrender of Rs. 10.00 lakhs was made on 30th March 1971 due to less payment of loans to displaced persons owing to non-implementation of schemes for ex-camp families. Reasons for the eventual excess of Rs. 40.15 lakhs are awaited.

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	..	0.29	85.00	97.56	+12.56
S	..	91.11			
R	..	-6.40			

Rs. 6.40 lakhs were surrendered on 30th March 1971 on the ground of non-receipt of bills for foodgrains supplied by the Food Corporation of India.

Reasons for the eventual excess of Rs. 12.56 lakhs are awaited.

B(I)—Expenditure on P. L. Homes—					
O	..	50.00	75.99	86.93	+10.94
S	..	25.99			

Reasons for the final excess of Rs. 10.94 lakhs are awaited.

F—Scheme for dispersal of displaced College students from Calcutta—					
O	..	17.00	15.57	21.62	+6.05
R	..	-1.43			

Reasons for the eventual excess of Rs. 6.05 lakhs are awaited.

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

Group-head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
"71—Miscellaneous."					
Expenditure on Displaced Persons—					
B—Rehabilitation—					
B(V)—Establishment Charges—					
B(V)(c)—District and Subdivi-					
sional Establishments—					
O	..	25.76	32.36	27.26	-5.10
R	..	6.60			

140 Grant No. 47—Miscellaneous—Expenditure on Displaced Persons—*contd.*

Rs. 6.60 lakhs were provided by reappropriation on 30th March 1971 due to revision of pay scales under the Revision of Pay Rules, 1970. Reasons for the eventual shortfall of Rs. 5.10 lakhs are awaited.

(vii) Expenditure on relief and rehabilitation of displaced persons : During the year 1970-71, Rs. 9.15 crores were spent on rehabilitation of displaced persons, the details of which, together with expenditure of the preceding five years, are given below :—

	From 1965-66 to 1968-69	1969-70	1970-71
(In lakhs of rupees)			
I. Relief and Rehabilitation of Displaced Persons :			
(a) Relief .. .. .	..	..	..
(b) Rehabilitation	14,13.41	4,02.91	5,10.66
II. Revenue Earning Schemes ..	21.43	7.60	6.52
III. Scheme for Dispersal of Displaced College Students from Calcutta ..	62.63	18.32	21.62
IV. Administration of a Township for Displaced Persons	6.52	2.21	1.97
V. Loss	1.41	..	0.12
VI. Irrecoverable loans to Displaced Persons written off	9,92.82	6,01.17	2,07.03
VII. Expenditure on Capital Account ..	1,72.24	34.12	68.78
VIII. Expenditure on General Administration (Rehabilitation Programme)	18.62	7.89	7.68
IX. Loans to Displaced Persons ..	99.18	23.50	90.15
Total ..	27,88.26	10,97.72	9,14.53

Charged appropriation

(i) In view of the saving of Rs. 95.54 lakhs in the appropriation, supplementary appropriation of Rs. 1,06.41 lakhs obtained in March 1971 proved largely 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 Govern- ment—			
N(1)—Loans for expenditure on relief and rehabilitation of dis- placed persons—			
O ..	2,12.72	} 2,16.72	2,16.86
S ..	97.00		
R ..	-93.00			} +0.14

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 is required to repay to Government of India only the amounts actually recovered from the displaced persons. The loans from the 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. During 1970-71 Rs. 2,07.03 lakhs were written off—cf. note (iii) on page 135 and an equivalent amount was adjusted under this group-head as discharge of State Government's liability towards the Central loans. (The additional Rs. 9.83 lakhs adjusted here represents the actual recoveries from the displaced persons repaid to Government of India).

Supplementary appropriation of Rs. 97.00 lakhs obtained in March 1971 was largely excessive in view of the net saving of Rs. 92.86 lakhs which was due to adjustment of less remissions on account of preoccupation of the staff in election works.

“16—Interest on Debt and Other Obligations.”

Expenditure on Displaced Persons—

Interest on Inter-Governmental Debt—

K—Interest on loans taken from Central Government—

K(I)—Interest on loans for expenditure on relief and rehabilitation of displaced persons—

O ..	3.36	} 1.60	..
R ..	-1.76			} -1.60

Rs. 1.76 lakhs were surrendered on 30th March 1971 due to less payment of interest owing to lesser collection than anticipated. Reasons for the final saving of Rs. 1.60 lakhs are awaited.

Grant No. 48—Pre-Partition Payments (All voted).

			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 1971)			..	..	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	..	10,84,39,000	10,84,39,000	3,50,37,900	-7,34,01,100
Supplementary	..	..	
Amount surrendered during the year (March 1971)			..	..	6,36,07,000

Notes and comments—

(i) The project is financed out of loans granted by Union Government.

(ii) The entire provision remained unutilised under the following :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
I—Advances to the Damodar Valley Corporation—			
Amount advanced—			
O	..	3,97.00	..
R	..	-3,97.00	

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

In the previous year also, the entire provision of Rs. 3,50.00 lakhs remained unutilised under this group-head.

Notes and comments—

Voted grant

(i) In the previous two years Rs. 3,69.33 lakhs out of the provision of Rs. 8,25.84 lakhs (1969-70) and Rs. 2,08.30 lakhs out of the provision of Rs. 7,06.91 lakhs (1968-69) remained unutilised.

(ii) Substantial provision remained unutilised under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
E- DEVELOPMENT SCHEMES—			
E(1)—Fourth Five-Year Plan—			
E(1)(a)—Development of State Roads—			
E(1)(a)2—Original Works—			
Communications—			
O ..	1,75.49	1,50.68	56.46
R ..	-24.81		
			-94.22

Withdrawal of Rs. 16.94 lakhs by reappropriation on 30th March 1971 was mainly due to non-execution of works on account of non-finalisation of preliminaries and non-availability of land (Rs. 4.82 lakhs), less expenditure on different works than anticipated (Rs. 4.76 lakhs), slow progress of works mainly owing to shortage of wagons (Rs. 4.32 lakhs) and non-adjustment of land acquisition vouchers (Rs. 2.75 lakhs).

Reasons for the surrender of Rs. 7.87 lakhs on 30th March 1971 and for the final shortfall of Rs. 94.22 lakhs are awaited.

E(2)—Centrally-sponsored Schemes (New Schemes)—

E(2)3—Public Health—

O ..	60.00	6.31	2.26
R ..	-53.69		
			-4.05

The total shortfall of Rs. 57.74 lakhs formed 96 per cent of the provision. Rs. 24.82 lakhs were withdrawn by reappropriation on 30th March 1971 due to partial implementation of the "Family Planning, Maternity and Child Welfare" scheme owing to delayed receipt of administrative sanction. Reasons for the surrender of Rs. 28.87 lakhs and the final saving of Rs. 4.05 lakhs are awaited.

In the preceding two years also, 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.

Grant No. 51—Capital Outlay on Public Works—contd.

145

Group-head			Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)		
A—ORIGINAL WORKS—BUILDINGS—					
A-8—Police—					
O	..	62.23	42.25	34.62	-7.63
R	..	-19.98			
A-17—Public Works—					
O	..	20.45	1.30	1.08	-0.22
R	..	-19.15			
A-16—Miscellaneous Departments—					
O	..	20.76	8.22	5.37	-2.85
R	..	-12.54			
A-5—General Administration—					
O	..	21.48	8.34	7.06	-1.28
R	..	-13.14			

In the above cases reasons for the savings are awaited.

A-2—Excise—

O	..	12.58	..	0.10	+0.10
R	..	-12.58			

Of the net shortfall of Rs. 12.48 lakhs withdrawal of Rs. 1.81 lakhs by reappropriation on 30th March 1971 was due to non-completion of land acquisition work. Reasons for the balance amount surrendered on the same date are awaited.

In the previous year the entire provision remained unutilised under this group-head.

E—DEVELOPMENT SCHEMES—

E(1)—Fourth Five-Year Plan—

E(1)(a)—Development of State Roads—

E(1)(a)5—Establishment for Special Road Development—	20.00	8.11	-11.89
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Reasons for the shortfall of Rs. 11.89 lakhs are awaited.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
E(1)(b) —Other Development Schemes—			
E(1)(b)1—Education—			
O .. 18.72	11.34	9.75	-1.59
R .. -7.38			

The total shortfall of Rs. 8.97 lakhs was mainly due to partial execution of construction works connected with the following schemes :—

Serial no.	Name of the scheme	Provision	Saving
(In lakhs of rupees)			
1.	Development of Presidency College ..	4.18	3.78
2.	Engineering Colleges—Degree and Post-Graduate	2.80	2.37
3.	Development and expansion of Library Services	2.22	2.11

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
B—ORIGINAL WORKS—			
Communications—			
O .. 17.82	12.96	9.23	-3.73
R .. -4.86			

Rs. 2.69 lakhs were withdrawn by reappropriation on 30th March 1971 due to partial execution of works owing to re-examination of the scheme "Construction of an alternative route of Teesta Valley (State) Road from Anderson Bridge to Peshoke-Jhora." Reasons for the balance saving of Rs. 5.90 lakhs are awaited.

A—ORIGINAL WORKS—

A-6—Administration of Justice—

O .. 9.81	2.55	2.19	-0.36
R .. -7.26			

Reasons for the total shortfall of Rs. 7.62 lakhs (78 per cent of the provision) are awaited.

In the previous year also, the saving under this group-head formed 92 per cent of the provision.

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)8—Miscellaneous—Other Miscellaneous Expenditure—			
O .. 9.96	3.75	2.56	-1.19
R .. -6.21			

The total shortfall of Rs. 7.40 lakhs (74 per cent of the provision) was mainly due to non-execution/partial execution of construction works connected with the following schemes :—

Serial no.	Name of the scheme.	Provision	Saving
(In lakhs of rupees)			
1.	Establishment of a second girls' home at Midnapore	2.75	2.58
2.	Establishment of vagrants' home at Mahalandi ..	2.00	2.00
3.	Information and public relation ..	1.26	1.26

Reasons for the non-execution/partial execution are awaited.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
E(1)(b)6—Industries—			
Industries—			
O .. 17.28	15.26	9.95	-5.31
R .. -2.02			

The total saving of Rs. 7.33 lakhs was due to slow progress of construction work mainly under the scheme "Craftsman Training Scheme" (Rs. 6.10 lakhs).

A—ORIGINAL WORKS—

Buildings—

A-7—Jails—

O .. 6.94	0.40	1.14	+0.74
R .. -6.54			

Reasons for the net shortfall of Rs. 5.80 lakhs (84 per cent of the provision) are awaited.

Group-head			Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)					
E—DEVELOPMENT SCHEMES—					
E(1)—Fourth Five-Year Plan—					
E(1)(b)—Other Development Schemes—					
E(1)(b)9—Miscellaneous Departments—					
O	..	2.73	1.25	0.09	-1.16
R	..	-1.48			

The total shortfall of Rs. 2.64 lakhs was due to non-execution of construction works connected with Government Food Depot in Lake, Behala and Cossipore areas owing to non-receipt of administrative sanction.

In the preceding year also, the entire provision remained unutilised for the same reasons.

E(1)(a)—Development of State Roads—

E(1)(a)1—Original Works—

Buildings—

O	..	2.51	0.02	0.07	+0.05
R	..	-2.49			

The net saving of Rs. 2.44 lakhs (97 per cent of the provision) was due to non-execution of construction works owing to non-finalisation of schemes.

In the preceding year almost the entire provision remained unutilised under this group-head.

(iii) 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(1) Fourth Five-Year Plan—					
E(1)(b)—Other Development Schemes—					
E(1)(b)2—Medical —					
O	..	84.90	1,06.17	96.01	-10.16
R	..	21.27			

Provision of Rs. 21.27 lakhs by reappropriation was made on 30th March 1971 mainly for better progress of works under the schemes "General hospitals"

(Rs.13.58 lakhs), "Hospitals at District and Sub-divisional Head Quarters" (Rs. 5.37 lakhs), and "Air conditioning of Morgues" (Rs. 1.05 lakhs). Reasons for the final saving of Rs. 10.16 lakhs are awaited.

(iv) Under the following group-head, provision of funds by reappropriation proved unnecessary in view of the eventual saving :—

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

A—ORIGINAL WORKS—

Buildings—

A-10 —Medical—

O	..	0.31	} 3.33	0.15	-3.18
R	..	3.02			

Rs. 3.02 lakhs were provided by reappropriation on 30th March 1971 for adjustment of arrear debits for land acquisition. Reasons for the final saving of Rs. 3.18 lakhs are awaited.

(v) In the following case, substantial provision remained uncovered ; there was, however, scope for providing additional funds by reappropriation in view of the overall saving of Rs. 3,84.59 lakhs in the grant :—

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

E—DEVELOPMENT SCHEMES—

E(1)—Fourth Five-Year Plan—

E(1)(a)—Development of State Roads—

E(1)(a)4—Establishment—	90.00	1,07.28	+17.28
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Reasons for the excess of Rs. 17.28 lakhs are awaited.

(vi) Excess also occurred under :—

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

E(2)—Centrally-sponsored Schemes (New Schemes)—

E(2)5—Public Works—

R	..	3.25	3.25	2.29	-0.96
---	----	------	------	------	-------

Funds were provided by reappropriation due to post-budget decision to meet the cost of a feeder road from the State budget consequent on the stoppage of reimbursement of its cost by the Union Government.

(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)8—Suspense -					
O	..	15.00	34.43	-73.11	-1,07.54
R	..	19.43			

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. 73.11 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. 4,03.87 lakhs.

Provision of Rs. 19.43 lakhs was made by reappropriation on 30th March 1971 for payment of advance to the Indian Oil Corporation Ltd. as the price of 4,000 tons of bitumen.

Reasons for the final saving of Rs. 1,07.54 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 1970-71 were Rs. 1,15.40 lakhs and Rs. 47.68 lakhs respectively which formed 1,12.9 per cent and 46.6 per cent respectively of the total works outlay of Rs. 1,02.26 lakhs.

Rs. 9.35 lakhs and Rs. 3.23 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 1968-69, 1969-70 and 1970-71 are compared below :—

Year	Works outlay	Establishment charges	Percentage to works outlay	Tools and plant charges	Percentage to works outlay
(In lakhs of rupees)					
1968-69	1,87.08	96.33	51.5	41.07	22.0
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

(ix) **Suspense** : The expenditure in the voted grant includes (—) Rs. 73.11 lakhs (net) booked under the group-head "E(1)(a)8—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 (xii) under grant no. "33—Irrigation."

The transactions under each unit of "Suspense" during 1970-71 are given below :—

Units	Opening balance	Debits during the year	Credits during the year	Net Actuals	Closing balance
(In lakhs of rupees)					
Purchase ..	—5,32.90	1,73.94	2,68.03	—94.09	—6,26.99
Miscellaneous Public Works Advances ..	56.48	28.20	6.65	21.55	78.03
Stock ..	67.72	1,28.62	1,29.19	—0.57	67.15
Total ..	—4,08.70	3,30.76	4,03.87	—73.11	—4,81.81

Charged appropriation

(i) Unutilised provision of Rs. 5.17 lakhs formed 98 per cent of the appropriation obtained by supplementary demand on 30th March 1971 for payment of decretal charges.

In the preceding two years the saving formed 85 per cent (1969-70) and 95 per cent (1968-69) of the appropriation.

(ii) Substantial saving occurred 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	—2.69

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

In the previous year the saving under this group-head was Rs. 2.61 lakhs out of the provision of Rs. 2.84 lakhs.

152 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	..	4,29,81,000	6,95,25,000	6,29,09,167	-66,15,833
Supplementary		2,65,44,000			
Amount surrendered during the year (March 1971)			..	..	7,45,000
Charged—					
Original	..	1,000	1,000	..	-1,000
Supplementary	..				
Amount surrendered during the year			..	..	..

Notes and comments

(i) Of the unutilised provision of Rs. 66.16 lakhs, Rs. 58.71 lakhs remained unsurrendered even though surrender of anticipated saving was made on the last working day of the financial year.

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

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
B OTHER MISCELLANEOUS SCHEMES —			
O	..	3,20.00	-38.73
S	..	75.10	
R	..	0.19	

The supplementary grant of Rs. 75.10 lakhs was obtained due to larger purchase of food stuff for supply to police force and N. V. F. personnel at concessional rate on account of increase in number of beneficiaries.

Reasons for the final shortfall of Rs. 38.73 lakhs are awaited.

A—GRAIN PURCHASE SCHEMES—

A(a)—Purchase of foodgrains other than wheat—

O	..	10.00	10.00	5.59	-4.41
S	..	3.50			
R	..	-3.50			

Supplementary grant of Rs. 3.50 lakhs was obtained for meeting the debit from the Government of India on account of revision of issue price of rice as well

Grant No. 52—Capital Outlay on Schemes of Government Trading—concl'd. 153

as some arrear claims. The total shortfall of Rs. 7.91 lakhs was attributed to non-payment of arrear bills for rice supplied by the Food Corporation of India for Modified Ration Shops due to technical difficulties.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A(e)—Scheme for supply of food stuff to the staff under cinchona plantation—			
O .. 14.00	} 15.15	10.26	-4.89
S .. 3.00			
R .. -1.85			

Reasons for the total saving of Rs. 6.74 lakhs are awaited.

D—DEVELOPMENT SCHEMES—

D(i)—Fourth Five-Year Plan—

Special Projects—

Mechanised Brick Factory—

O .. 5.20	} 2.91	2.67	-0.24
R .. -2.29			

The total shortfall of Rs. 2.53 lakhs was mainly due to non-completion of erection work of Palta Brick Plant Phase II (Rs. 1.79 lakhs) and non-finalisation of the scheme for establishment of another brick factory (Rs. 0.50 lakh).

Public Debt (All charged).

	Total appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Major head "Debt raised in India."			
	Rs.		
Original .. 46,54,41,000	} 55,78,69,000	77,50,37,105	+21,71,68,105
Supplementary .. 9,24,28,000			
Amount surrendered during the year (March 1971) ..	..	..	50,90,000

Notes and comments—

(i) Expenditure exceeded the appropriation by Rs. 21,71,68,105 ; the excess requires regularisation.

(ii) Surrender of Rs. 90.90 lakhs on 30th March 1971 proved wrong in view of the eventual excess.

(iii) Excess of Rs. 21,71.68 lakhs was the net result of excess of Rs. 24,77.26 lakhs under 9 sub-heads partly counterbalanced by final saving of Rs. 2,14.68 lakhs under 6 other sub-heads and surrender of Rs. 90.90 lakhs.

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

(iv) Excess occurred mainly under the following :—

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> ..	2,58.00	27,14.71	+24,56.71

Rs. 2,58.00 lakhs provided by supplementary appropriation during March 1971 for repayment of advances from the Reserve Bank of India proved largely inadequate and more than 90 per cent of the actual expenditure remained uncovered. The excess of Rs. 24,56.71 lakhs was due to repayment of larger ways and means advances drawn from the Reserve Bank of India owing to unforeseen deterioration in the cash balance of the State with the Bank.

(v) Substantial excess occurred also under :—

Group-head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A-IV—OTHER LOANS—			
A-IV(c)—Loans from the Life Insurance Corporation—			
<i>O</i> ..	31.20	51.29	+16.10
<i>R</i> ..	3.99		
	35.19		

Additional funds of Rs. 3.99 lakhs provided by reappropriation on 30th March 1971 due to new terms and conditions laid down by the Corporation towards repayment of loans drawn during 1970-71 covered only one-fifth of the additional requirements (Rs. 20.09 lakhs). Reasons for the final excess of Rs. 16.10 lakhs are awaited.

A-IV(d)—Loans from State Trading Corporation—

<i>O</i> ..	5.17	9.76	8.12	-1.64
<i>R</i> ..	4.59			

Additional funds of Rs. 4.59 lakhs were provided by reappropriation on 30th March 1971 for repayment of the bulk of the loan to the Corporation consequent upon more recoveries from co-operative societies than anticipated. The final saving of Rs. 1.64 lakhs was attributed to postponement of repayment of loans due to unforeseen ways and means difficulties.

(vi) The excess was partly counterbalanced by saving under the following :—

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)—			
O ..	40,60.46	} 45,87.92	} 44,16.01
S ..	6,66.28		
R ..	-1,38.82			-1,71.91

In view of the total saving of Rs. 3,10.73 lakhs supplementary appropriation of Rs. 6,66.28 lakhs obtained in March 1971 for payment of arrear instalments of loans to Central Government proved excessive. The withdrawal of Rs. 1,38.82 lakhs by reappropriation on 30th March 1971 was mainly due to revision of terms and conditions of some Central loans for development projects. The final saving of Rs. 1,71.91 lakhs was due to postponement of repayment of loans owing to unforeseen ways and means difficulties.

In the previous year there was saving of Rs. 10,55.81 lakhs and the supplementary provision proved entirely unnecessary.

(vii) The following is a case of unnecessary provision of funds by reappropriation on 30th March 1971 :—

Group-head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A-IV—OTHER LOANS—			
A-IV(f)—Loans from National Co-operative Development Corporation—			
O ..	27.83	} 64.22	} 27.47
R ..	36.39			-36.75

The additional funds of Rs. 36.39 lakhs were provided by reappropriation due to more payment to the Corporation than anticipated. The final saving of Rs. 36.75 lakhs was attributed to postponement of repayment of loans due to unforeseen ways and means difficulties.

Grant No. 54—Loans and Advances by State/Union Territory Governments (All voted).

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Major heads "Loans to Local Funds, Private Parties, etc." and "Loans to Government Servants, etc."				
	Rs.			
Original ..	26,25,87,000	37,56,61,000	36,35,37,025	-1,21,23,975
Supplementary	11,30,94,000			
Amount surrendered during the year (March 1971) ..	..	..	..	4,54,31,816

Notes and comments—

(i) Surrender of Rs. 4,54.32 lakhs made on 30th March 1971 was in excess of the available saving by Rs. 3,33.08 lakhs.

(ii) Rs. 10.01 crores, out of a total provision of Rs. 17.17 crores, remained unutilised under the following five group-heads :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
"Loans to Local Funds, Private Parties, etc."			

H—LOANS UNDER DEVELOPMENT SCHEMES—

H(i)—Fourth Five-Year Plan—

O ..	5,90.18	4,74.04	1,47.19	-3,26.85
R ..	-1,25.14			

The total saving of Rs. 4,51.90 lakhs (75.7 per cent of the provision) was mainly due to—

- (a) non-payment of loans for different projects under "Greater Calcutta Development Scheme" (Rs. 2,08.65 lakhs),
- (b) non-payment of loans to the State Electricity Board owing mainly to non-finalisation of the rate of interest payable by the Board (Rs. 1,46.08 lakhs),
- (c) non-payment of loans to the Calcutta State Transport Corporation owing to transfer of the scheme to the Calcutta Metropolitan District Development Plan (Rs. 45.00 lakhs),
- (d) less payment of loans under plantation labour housing scheme, integrated subsidised housing scheme for industrial workers and weaker section of the community (private employers' project) and slum clearance scheme due to slow progress of work and non-fulfilment of terms and conditions by the planters and companies concerned (Rs. 23.52 lakhs),

- (e) non-payment of loans to the Calcutta Corporation under water supply and drainage augmentation scheme (Rs. 20.00 lakhs),
- (f) less payment of loans under low income group and middle income group housing schemes (Rs. 10.81 lakhs) and to the Durgapur Chemicals Ltd. (Rs. 10.19 lakhs),
- (g) non-payment of loans under subsidised industrial housing scheme (private employers' project), development of regulated/private markets and village panchayats owing to non-fulfilment of terms and conditions by the employers, non-completion of procedural formalities and non-finalisation of scheme (Rs. 7.00 lakhs),
- (h) less payment of loans for development of urban consumers' co-operatives, agricultural marketing societies and miscellaneous co-operatives mainly due to economy in expenditure and non-sanction of some proposals (Rs. 4.41 lakhs), and
- (i) less payment of loans to the North Bengal State Transport Corporation and for assisting needy fishermen of the State and their co-operatives (Rs. 2.76 lakhs).

Reasons for non-payment of loans at (a) and (e) and less payment of loans at (f) and (i) above are awaited.

The saving was partly counterbalanced by excess under other items mainly due to sanction of loans at post-budget stage to the Kalyani Spinning Mills Ltd. for expansion of the second unit at Habra (Rs. 10.00 lakhs) and to the West Bengal Industrial Development Corporation (Rs. 10.00 lakhs), reasons for which are awaited, more payment of loans under State Aid to Industries Act owing to better progress of the schemes (Rs. 3.48 lakhs) and payment of loans to the Darjeeling District Central Co-operative Bank Ltd. under "Expansion of rural credit—strengthening of Central Co-operative Banks" due to a post-budget decision for its revitalisation (Rs. 2.00 lakhs).

In the previous year also Rs. 3,49.49 lakhs remained unutilised under this group-head.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
E—ADVANCES TO CULTIVATORS—			
O .. 1,60.50	4,74.42	4,21.20	—53.22
S .. 6,84.69			
R . —3,70.77			

Rs. 3,70.77 lakhs were surrendered on 30th March 1971 mainly due to failure of the scheme for distribution of short term loans for purchase of seeds in flood-affected areas owing to poor demand for such loans (Rs. 2,17.50 lakhs) and reluctance of farmers to get loans for chemical fertilisers (Rs. 1,52.79 lakhs).

Reasons for the final saving of Rs. 53.22 lakhs are awaited.

Group-head		Total grant	Actual expenditure	Excess+ Saving—	
(In lakhs of rupees)					
H—LOANS UNDER DEVELOPMENT SCHEMES—					
H(ii)—Centrally-sponsored Schemes (New Schemes)—					
O	.	89.34	54.51	25.52	-28.99
R	.	-34.83			

The total saving of Rs. 63.82 lakhs (71 per cent of the provision) was mainly due to—

- non-payment of loans under the scheme for "Construction of Second Bridge over Hooghly River including Kona Expressway" owing to transfer of the scheme to the "Schemes outside the State Plan" (Rs. 40.00 lakhs),
- less payment of loans under "National Scholarship Scheme" reasons for which are awaited (Rs. 16.52 lakhs),
- non-payment of loans for intensive development of small industries in rural areas (Rs. 3.98 lakhs) due to less funds released by the Government of India (Rs. 1.56 lakhs) and other reasons which are awaited (Rs. 2.42 lakhs), and
- less payment of loans under "Agricultural Credit Stabilisation Fund" due to non-sanction of some proposals (Rs. 3.25 lakhs).

In the preceding year also there was a saving of Rs. 79.50 lakhs under this group-head.

G—MISCELLANEOUS LOANS AND ADVANCES—

O	..	49.65	1,24.69	88.61	-36.08
S	..	83.05			
R	..	-8.91			

Rs. 8.91 lakhs were withdrawn on 30th March 1971 mainly due to non-payment of loans to (i) National Sugar Mills (in liquidation) owing to non-finalisation of the amount of interest payable by the State Government to the West Bengal Financial Corporation and the Central Bank of India as guarantor for loans advanced by them to the Mills (Rs. 6.50 lakhs) and (ii) co-operative societies under "Jute price support scheme" as the price of jute did not fall below its derivative price during harvesting season (Rs. 1.00 lakh).

Reasons for the final saving of Rs. 36.08 lakhs are awaited.

"Loans to Government Servants."

I—HOUSE-BUILDING ADVANCES—

O	..	50.00	35.00	35.76	+0.76
R	..	-15.00			

The net saving of Rs. 14.24 lakhs was due to less demand for loans than anticipated.

(iii) The above saving was partly counterbalanced by excess totalling Rs. 8·80 crores under the following five group-heads :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
“Loans to Local Funds, Private Parties, etc.”			
H—LOANS UNDER DEVELOPMENT SCHEMES—			
H(iii)—Schemes outside the State Plan—	5,00·00	11,35·91	+6,35·91

The uncovered final excess of Rs. 6,35·91 lakhs was mainly for payment of more loans to the Calcutta Metropolitan Development Authority. Reasons for the payment of more loans are awaited.

“Loans to Government Servants, etc.”

N—ADVANCES FOR DROUGHT RELIEF—	}	1,40·00	1,40·33	+0·33
ADVANCES FOR FLOOD RELIEF—				
S .. 20·00				
R .. 1,20·00				

The total excess of Rs. 1,20·33 lakhs was mainly due to drawal of more advances than anticipated in the wake of widespread floods during the year.

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

F—LOANS TO STATUTORY CORPORATIONS AND BOARDS—				
O .. 3,05·00	}	6,07·80	7,09·41	+1,01·61
S .. 3,02·80				

Excess of Rs. 1,01·61 lakhs was due to payment of more loans mainly to the West Bengal State Electricity Board (Rs. 61·44 lakhs) and Calcutta Tramways Co. Ltd. and Calcutta State Transport Corporation (Rs. 46·67 lakhs) partly counterbalanced by less payment of loans mainly to the West Bengal Dairy and Poultry Development Corporation (P) Ltd. (Rs. 8·00 lakhs).

Reasons for excess/shortfall are awaited.

“Loans to Government Servants, etc.”

M—OTHER ADVANCES	0·25	17·16	+16·91
K—ADVANCES FOR PURCHASE OF OTHER CONVEYANCE—	30·00	44·30	+14·30

Reasons for the final excess of Rs. 16·91 lakhs and Rs. 14·30 lakhs are awaited.

Sub-headwise details of excess under different grants/appropriations.

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

Major head and sub-head			Total grant	Actual expenditure	Excess + Saving—
Major head "15—Registration Fees."			(In lakhs of rupees)		
A—Superintendence—					
A-2—Pay of establishment—					
O	..	0.90	0.83	0.84	+0.01
R	..	-0.07			
B—District Charges—					
B-1—Pay of officers—					
O	..	7.40	7.20	7.40	+0.20
R	..	-0.20			
B-3—Allowances, honoraria, etc.—					
O	..	32.25	31.40	31.98	+0.58
S	..	0.63			
R	..	-1.48			
Total	..	..	39.43	40.22	+0.79

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

Major head and sub-head			Total grant	Actual expenditure	Excess + Saving—
Major head "18—Parliament, State/Union Territory Legislature."			(In lakhs of rupees)		
B—State/Union Territory Legislature—					
B(1)—Legislative Assembly—					
B(1)1—Pay of officers—					
O	..	7.60	3.96	4.02	+0.06
R	..	-3.64			

Sub-headwise details of excess under different grants/appropriations.

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

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(3)—State Legislature Secretariat—			
B(3)2—Pay of establishment—			
O .. 4.62	3.86	3.93	+0.07
R .. -0.76			
B(3)3—Allowances, honoraria, etc.—			
O .. 5.75	4.37	4.45	+0.08
R .. -1.38			
B(3)4—Other contingencies—			
O .. 2.29	1.66	1.68	+0.02
R .. -0.63			
C—Elections—			
Other Election Charges—			
(a) Preparation and printing of electoral rolls for the—			
(i) House of the People and State Legislative Assembly—			
O .. 12.00	17.41	25.05	+8.24
S .. 4.82			
R .. 0.59			
(b) Expenditure on elections to—			
(ii) State Legislative Assembly—			
	1.00	4.98	+3.98
(iv) House of the People and State Legislative Assembly (held simultaneously)—			
O .. 8.00	66.60	1,06.38	+39.78
S .. 42.00			
R .. 16.60			

Sub-headwise details of excess under different grants/appropriations.

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 "11—Parliament, State/ Union Territory Legislature."			
C—Elections—			
Other Election Charges—			
(c) Bye-election to—			
(ii) Legislative Assembly—			
O .. 0.15	0.12	0.22	+0.10
R .. -0.03			
(d) Miscellaneous— ..	1.50	6.35	+4.85
Total ..	1,00.48	1,57.66	+57.18

Grant No. 34—Public Works.

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "50—Public Works."			
A—Original Works—Buildings—			
A-1—Land Revenue—			
O .. 0.55	..	(a)	+(a)
R .. -0.55			
A-4—Sales Tax— ..	0.01	0.04	+0.03
A-9—Police—			
O .. 5.47	2.02	3.68	+0.76
R .. -2.65			
A-18—Stationery and Printing—	0.01	0.03	+0.02

(a) Less than Rupees one thousand.

Sub-headwise details of excess under different grants/appropriations.

Grant No. 34—Public Works—contd.

Major head and sub-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "50—Public Works."			
B—Original Works—Communications—			
Ordinary—			
O .. 5.69	0.86	1.15	+0.29
R .. 4.83			
Construction of Border Roads—			
O .. 20.50	14.38	1,17.08	+1,02.70
R .. 6.12			
D—Repairs—			
1. Repairs—Buildings—			
(i) Normal—			
O .. 1,12.35	1,94.00	1,99.11	+5.11
R .. 81.65			
(iii) Flood damage— ..	..	0.04	+0.04
2. Repairs—Communications—			
(i) Normal—			
O .. 3,22.30	3,59.30	3,86.59	+27.29
S .. 1.35			
R .. 35.65			
(ii) Maintenance of Border Roads (other than National Highways)—	1.00	9.65	+8.65
(iii) Flood damage—			
S .. 1,60.00	1,60.00	1,64.24	+4.24
G—Grants-in-aid—			
O .. 36.56	36.61	36.67	+0.06
R .. 0.05			

Sub-headwise details of excess under different grants/appropriations.

Grant No. 34 -Public Works—concl'd.

Major head and sub-head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
Major head "50 -Public Works."			
I—Suspense—			
O .. 5,09.00	5,26.00	5,34.80	+8.80
S .. 50.37			
R .. -33.37			
K—Development Schemes—			
K(2)—Committed Expenditure for Annual Plan Schemes 1966 to 1969—			
O .. 15.00	21.17	43.39	+22.22
R .. 6.17			
Total ..	13,16.26	14,96.47	1,80.21

Public Debt (All charged).

Major head and sub-head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
Major head "Debt raised in India."			
I. Permanent Debt—			
4 per cent West Bengal Loan, 1963—	..	0.01	+0.01
4 per cent West Bengal Loan, 1964—	..	0.50	+0.50
4 per cent West Bengal Loan, 1967—	..	0.40	+0.40
4 per cent West Bengal Loan, 1968—	..	0.65	+0.65
4 per cent West Bengal Loan, 1969—	..	0.72	+0.72
West Bengal Estate Acquisition Compensation Bonds—			
O .. 6.00	10.00	10.79	+0.79
R .. 4.00			

Sub-headwise details of excess under different grants/appropriations.

Public Debt (All charged)—concl'd.

Major head and sub-head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Major head "Debt raised in India."			
II. Floating Debt—			
Other Floating Loans—			
Ways and means advance from Reserve Bank of India—			
S ..	2,58.00	2,58.00	27,14.71
			+24,56.71
IV. Other Loans—			
Loans from autonomous bodies—			
Loans from National Agricultural Credit (Long Term Operation) Fund of Reserve Bank of India—			
O ..	11.02	9.99	11.37
R ..	-1.03		
			+1.38
Loans from the Life Insurance Corporation—			
O ..	31.20	35.19	51.29
R ..	3.99		
			+16.10
Total (charged) ..	3,13.18	27,90.44^N	+24,77.26

Grant-wise details of recoveries adjusted in reduction of expenditure in the Accounts for 1970-71.

(Referred to in the Summary of Appropriation Accounts at page 8)

Serial No.	Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with Budget estimate
		Rs.	Rs.	More + Less -
1.	2—Land Revenue	22,00,000	11,15,825	-10,84,175
2.	7—Stamps	1,17,000	1,03,522	-13,478
3.	8—Registration Fees	5,000	..	-5,000
4.	11—Parliament, State/Union Territory Legislature	11,75,000	17,31,700	+5,56,700
5.	12—General Administration	5,07,000	58,617	-4,48,383
6.	14—Jails	15,14,000	13,05,576	-2,08,424
7.	15—Police	3,21,00,000	4,06,68,449	+85,68,449
8.	17—Miscellaneous Departments— Excluding Fire Services	1,38,000	47,904	-90,096
9.	19—Education	15,37,000	9,53,084	-5,83,916
10.	20—Medical	3,57,18,000	61,49,070	-2,95,68,930
11.	21—Public Health	1,50,00,000	79,98,368	-70,01,632
12.	22—Agriculture—Agriculture	1,81,000	18,660	-1,62,340
13.	24—Animal Husbandry	8,66,81,000	6,04,00,155	-2,62,80,845
14.	26—Industries—Industries	4,13,000	5,62,180	+1,49,180
15.	27—Industries—Cottage Industries	13,000	..	-13,000
16.	28—Industries—Cinchona	2,90,000	3,75,310	+85,310
17.	29—Community Development Projects, etc. .. ..	..	2,475	+2,475
18.	30—Labour and Employment	48,000	..	-48,000
19.	32—Miscellaneous Social and Developmental Organisations— Excluding Welfare of Scheduled Tribes and Castes and Other Backward Classes	16,00,000	6,31,055	-9,68,945

Grant-wise details of recoveries adjusted in reduction of expenditure in the Accounts for 1970-71.

(Referred to in the Summary of Appropriation Accounts at page 8)

Serial No.	Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with Budget estimate More + Less -
		Rs.	Rs.	Rs.
20.	33—Irrigation	1,44,25,000	1,32,60,590	-11,64,410
21.	34—Public Works—			
	Voted	6,56,06,000	8,41,76,508	+1,85,70,508
	Charged	1,00,000	1,52,214	+52,214
22.	35—Greater Calcutta Development Scheme ..		5,65,534	+5,65,534
23.	38—Famine Relief ..		80,00,000	+80,00,000
24.	39—Pensions and Other Retirement Benefits ..	5,25,000	4,43,777	-81,223
25.	41—Stationery and Printing ..	5,27,000	3,23,304	-2,03,696
26.	42—Forest	13,72,000	1,21,299	-12,98,701
27.	45—Miscellaneous—Civil Defence	60,45,000	19,37,286	-41,07,714
28.	46—Miscellaneous—Other Miscellaneous Expenditure ..	2,41,54,000	2,07,25,776	-34,28,224
29.	47—Miscellaneous—Expenditure on displaced persons ..	2,35,03,000	1,03,25,487	-1,31,77,513
30.	50—Capital Outlay on Multi-purpose River Schemes—Damodar Valley Project ..	6,87,39,000	3,33,17,941	-3,54,21,059
31.	51—Capital Outlay on Public Works	57,96,000	38,02,380	-19,93,620
32.	52—Capital Outlay on Schemes of Government Trading ..	3,71,30,000	5,82,76,918	+2,11,46,918
	Total			
	{ Voted	42,71,07,000	35,73,98,750	-6,97,08,250
	{ Charged	1,00,000	1,52,214	+52,214
	Grand Total	42,72,07,000	35,75,50,964	-6,96,56,036